

Generosity in Canada and the United States:

The 2014 Generosity Index

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SUMMARY

■ Manitoba had the highest percentage of tax filers that donated to charity among the provinces (25.4%) during the 2012 tax year while New Brunswick had the lowest (20.3%). Manitoba also donated the highest percentage of its aggregate income to charity among the provinces (0.84%) while Quebec donated the lowest (0.31%).

■ Nationwide, a lower percentage of tax filers donated to charity in Canada (22.3%) than in the United States (25.9%). Similarly, Canadians (at 0.61%) gave a lower percentage of their aggregate income to charity than did Americans (at 1.43%).

■ The general trend in recent years is that a declining percentage of Canadian tax filers are donating to charity and they are donating less as a percentage of income.

■ The percentage of tax filers donating to charity varies significantly among US states and Canadian provinces and territories. On this indicator, Manitoba is the only Canadian jurisdiction that ranks among the top 25 (ranked 22nd out of 64).

■ The percentage of aggregate income donated was generally less in the Canadian provinces and territories than in the US states. There were only four US states where the percentage of aggregate income donated was less than the percentage donated in Manitoba (0.84%), Canada's highest ranked province.

■ US jurisdictions top the overall Generosity Index rankings. Utah places first (scoring 8.8 out of 10.0), followed by Maryland (7.4) and Connecticut (6.7). Manitoba is the highest-scoring Canadian province (3.7) but ranks only 37th overall out of 64 North American jurisdictions.

Introduction

Interest in the charitable sector heightens each year as the holiday season approaches. This sector is actively engaged in providing social services such as counselling, crisis prevention, basic necessities, and education to help vulnerable people in need. Charities depend on the generosity of thousands of ordinary citizens who give privately from their own funds to enhance the quality of life in their communities and beyond.

The Fraser Institute's annual Generosity Index measures this private monetary generosity using readily available data on the extent and depth of charitable donations, as recorded on personal income tax returns in Canada and the United States.¹ As it has done in previous years, the 2014 index reveals a substantial generosity gap between the two countries.

¹ While earlier editions of the Generosity Index incorporated donations of time as well as money (Francis, 1998; Clemens and Samida, 1999), the Canada Revenue Agency (CRA) no longer collects data on volunteer time donated to charity. Statistics Canada collects data on rates of volunteerism in Canada by province (Statistics Canada, 2012), but the data are published once every three years. The most recent published data, from 2012, contains survey results from the 2010 tax year, which does not match the year of tax data used in this edition of the Generosity Index. In addition, it should be noted that, in Canada, it is possible to carry charitable contributions forward for up to five years after the year they were originally made. Thus, donations reported for the 2012 tax year could include donations that were made in any of the five previous years. In the United States, however, charitable contributions must be made before the end of the tax year to be deductible (United States Internal Revenue Service, 2014b).

The Generosity Index

The Generosity Index measures private monetary generosity using two key indicators. The *percentage of tax filers donating to charity* indicates the extent of generosity, while the *percentage of aggregate personal income donated to charity* indicates the depth of charitable giving.² Though not used to calculate the Generosity Index scores, the *average dollar value of charitable donations* provides additional information on the level of private generosity in each jurisdiction.³

The jurisdictions included in the index are Canada's 10 provinces and 3 territories, the 50 US states, and Washington, DC. The data used are from the 2012 tax year—the most recent year for which comparable data are available for both Canada and the United States. The data collected for the Generosity Index show stark differences in charitable giving among the Ca-

² Aggregate income is the sum of the total income earned by every individual in each jurisdiction considered for the index. Currently, more than 80,000 charities are registered with the CRA. This figure and the data used for the Generosity Index only include organizations formally registered with the CRA or those classified as 501(c)(3) organizations with the US Internal Revenue Service (IRS) that are able to issue tax receipts and accept grants and donations from philanthropic foundations (Canada Revenue Agency, 2014b). Canada's non-profit sector also includes several thousand organizations that are exempt from paying income tax, but may not issue tax-deductible receipts to donors. The US non-profit sector also includes 501(c)(4) social and welfare organizations that are not eligible for tax-receiptable contributions.

³ The average dollar value of donations is excluded from the Generosity Index because it is a poor estimate of individual generosity as it favours relatively wealthy jurisdictions over relatively poor ones.

Table 1: Canadian Results and Rankings for the 2012 Tax Year

Province/ Territory	Percentage of tax filers donating to charity		Percentage of aggregate income donated to charity		Average charitable donation	
	%	Rank (out of 13)	%	Rank out of 13)	Amount (in dollars)	Rank (out of 13)
British Columbia	21.0	7	0.70	2	1,868	2
Alberta	23.3	5	0.70	2	2,227	1
Saskatchewan	24.2	2	0.68	5	1,629	5
Manitoba	25.4	1	0.84	1	1,699	4
Ontario	23.5	4	0.70	2	1,711	3
Quebec	20.7	8	0.31	11	726	13
New Brunswick	20.3	10	0.54	7	1,238	9
Nova Scotia	21.7	6	0.52	8	1,177	11
Prince Edward Island	24.2	2	0.62	6	1,192	10
Newfoundland & Labrador	20.7	8	0.41	9	1,006	12
Yukon	19.5	11	0.32	10	1,257	8
Northwest Territories	15.5	12	0.25	12	1,379	7
Nunavut	9.3	13	0.22	13	1,626	6

Sources: CRA (2014a); Statistics Canada (2014a); calculations by authors.

nadian provinces and territories, as well as between Canada and the United States.

Charitable giving in Canada

Table 1 presents data for the Canadian provinces and territories. Manitoba had the highest percentage of tax filers who donated to charity (25.4%) among the provinces. Saskatchewan ranked in second place with 24.2%. The provinces with the lowest percentage of tax filers donating to charity are New Brunswick (20.3%), Quebec (20.7%), and Newfoundland & Labrador (20.7%). In the territories, the percentage of tax filers who donated to charity ranges from 9.3% in Nunavut to 19.5% in the Yukon.

At 0.84%, Manitobans donated the highest percentage of their aggregate income to charity.

Residents of British Columbia, Alberta, and Ontario were next, each donating 0.70% of their aggregate income. Quebecers rank last among the provinces; they donated 0.31% of aggregate income to charity—approximately one-third the proportion of Manitobans.

Though not used to calculate the Generosity Index, data on average charitable donations are also provided for interest (see table 1). Among all the provinces and territories, the highest average dollar value of charitable donations was in Alberta (\$2,227), followed by British Columbia (\$1,868), and Ontario (\$1,711). As was the case last year, Quebec ranked last among the provinces and territories with an average value of charitable donations of \$726—less than half the national average of \$1,523.

Table 2: Change in Canadian Generosity by Province, 2002 to 2012

Province/ Territory	Percentage of tax filers donating to charity (%)				Percentage of aggregate income donated to charity (%)			
	2002	2007	2012	% change 2002 to 2012	2002	2007	2012	% change 2002 to 2012
British Columbia	22.0	22.4	21.0	(4.8)	0.67	0.87	0.70	3.5
Alberta	24.3	24.4	23.3	(4.1)	0.69	0.89	0.70	1.8
Saskatchewan	26.4	25.9	24.2	(8.2)	0.77	0.92	0.68	(12.6)
Manitoba	27.4	27.3	25.4	(7.6)	0.87	1.06	0.84	(3.4)
Ontario	26.3	25.7	23.5	(10.8)	0.82	0.96	0.70	(15.3)
Quebec	22.8	21.5	20.7	(9.2)	0.30	0.34	0.31	3.4
New Brunswick	22.7	21.8	20.3	(10.4)	0.59	0.61	0.54	(8.3)
Nova Scotia	22.5	22.6	21.7	(3.5)	0.51	0.67	0.52	1.8
Prince Edward Island	26.2	26.4	24.2	(7.6)	0.61	0.73	0.62	2.0
Newfoundland & Labrador	20.3	22.2	20.7	1.8	0.50	0.50	0.41	(18.5)
Yukon	19.8	27.0	19.5	(1.4)	0.41	0.48	0.32	(21.2)
Northwest Territories	17.7	17.3	15.5	(12.7)	0.42	0.27	0.25	(39.5)
Nunavut	8.2	16.6	9.3	13.7	0.15	0.60	0.22	44.0

Sources: CRA (2003, 2009, and 2014a); Statistics Canada (2014a); calculations by authors.

* In Nunavut, the percentage of tax filers donating to charity (13.0%) and the percentage of aggregate income donated (0.30%) displayed for 2007 is an average of the 2006, 2007, and 2008 tax years. An average was used because the value for 2007 was unusually high (two standard deviations from the mean) and did not reflect the general situation in the territory. The actual percentages in 2007 were 16.6% and 0.60%, respectively.

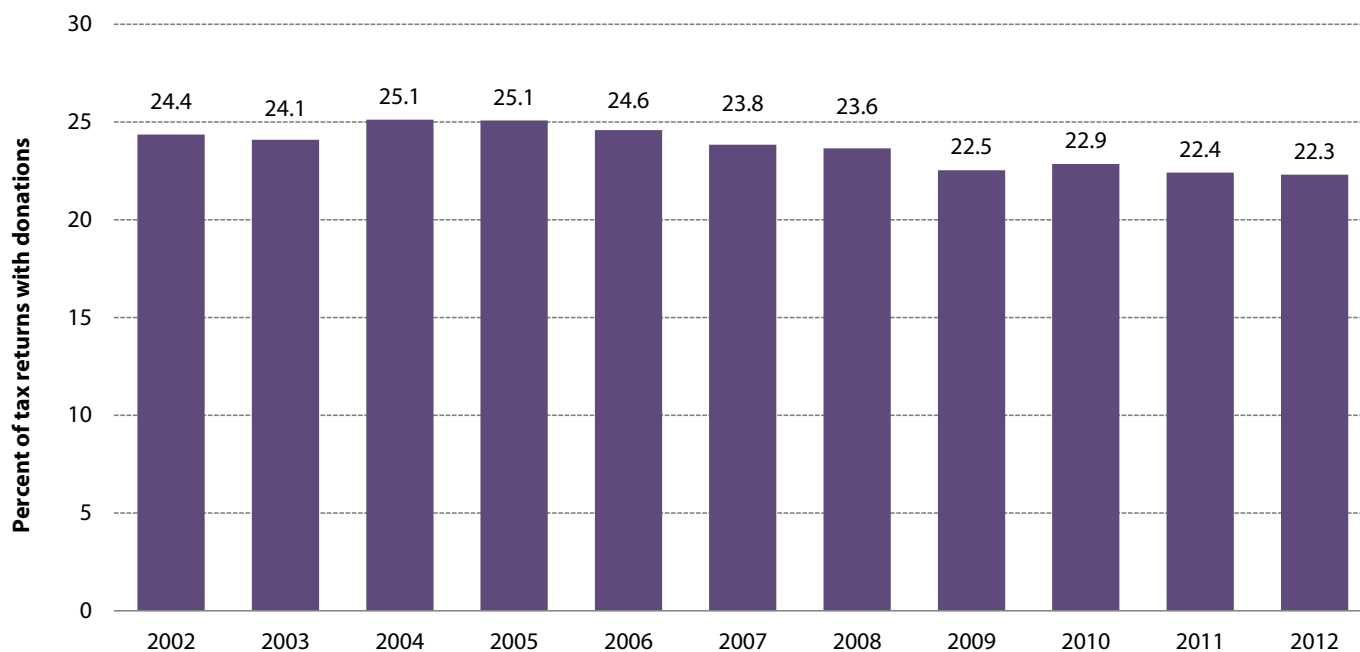
Canadian giving trends from 2002 to 2012

Table 2 presents the extent and depth of charitable giving by Canadian province and territory in 2002, 2007, and 2012, as well as the change in generosity from 2002 to 2012. What is most striking about these trends is that the extent of charitable giving fell in virtually every Canadian jurisdiction. The only province that saw growth in the percentage of tax filers donating to charity was Newfoundland & Labrador (increasing by 1.8%). The provinces where the drops in the percentage of tax filers donating to charity were most pronounced are Ontario (decreasing by 10.8%) and New Brunswick (decreasing by 10.4%). Among the provinces and territories,

the Northwest Territories saw the largest drop in the extent of giving (at 12.7%).

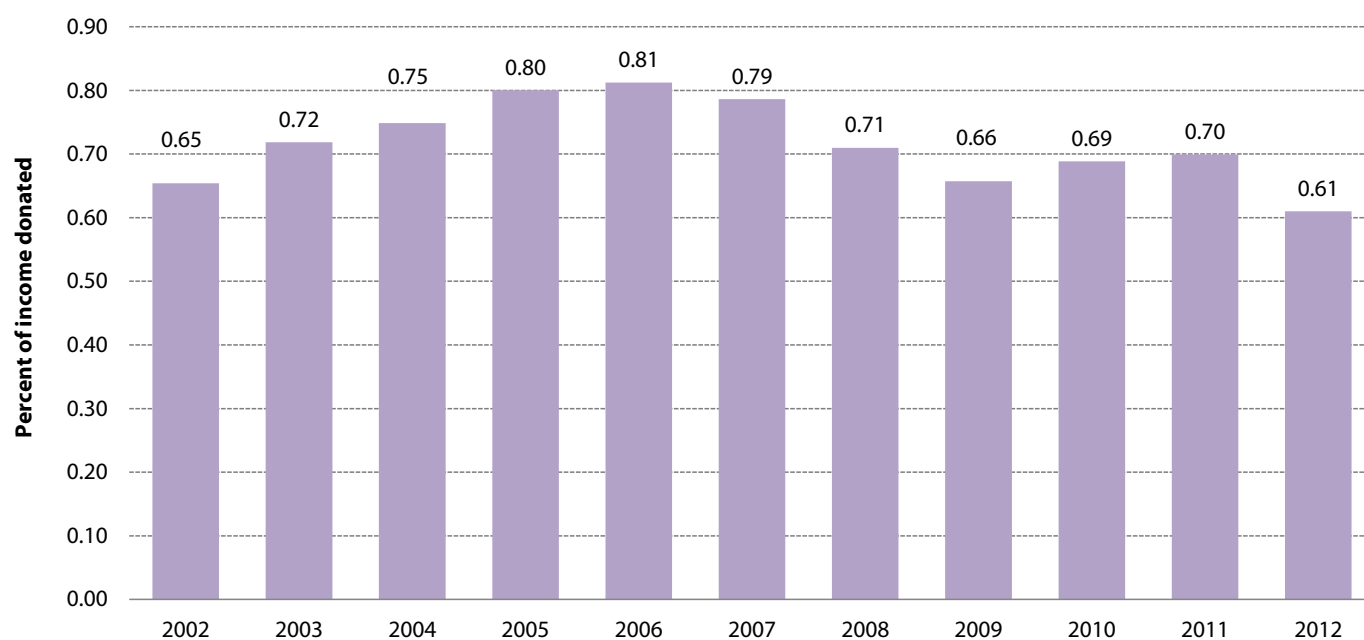
At the same time, only five provinces recorded increases in the depth of charitable giving, while the other five provinces recorded declines. The provinces that recorded increases were British Columbia (3.5%), Quebec (3.4%), Prince Edward Island (2.0%), Alberta (1.8%), Nova Scotia (1.8%). Nunavut saw the largest increase among the provinces and territories in the percentage of aggregate income donated to charity (increasing by 44.0%). By contrast, the provinces with the largest decreases in the percentage of aggregate income donated to charity were Newfoundland & Labrador (18.5%) and Ontario (15.3%). The other provinces and ter-

Figure 1: Percentage of tax filers donating to charity in Canada, 2002 to 2012



Source: CRA (2004-2014a); calculations by authors.

Figure 2: Percentage of aggregate income donated to charity in Canada, 2002 to 2012



Source: CRA (2004-2014a); Statistics Canada (2014a); calculations by authors.

ritories had declines that ranged from 3.4% (Manitoba) to 39.5% (Northwest Territories).

Figures 1 and 2 display national annual charitable giving trends between 2002 and 2012. While the percentage of Canadian tax filers donating to charity over the period has fluctuated, the trend since the 2005 peak (25.1%) is a decline in the extent of charitable giving (figure 1). In fact, the percentage giving in 2012 (22.3%) is lower than that in 2002 (24.4%).

In terms of the national trend in the depth of charitable giving, figure 2 shows that the percentage of aggregate income donated to charity increased from 0.65% in 2002, to a high of 0.81% in 2006, but then decreased to 0.61% in 2012, lower than the 2002 level. Most subnational Canadian jurisdictions experienced a similar trend over this period in the depth of giving.

Comparing Canada and the United States

The most pronounced differences exist when Canadian generosity is compared to American generosity. In the United States, the extent of generosity is over three percentage points higher: 25.9% of US tax filers donate to charity (US IRS, 2014a) compared to 22.3% of Canadians (CRA, 2014a).

The gap between these two countries widens when considering the depth of the generosity of each. In 2012, Americans gave 1.43% of their aggregate income to charity (US IRS, 2014a; Bureau of Economic Analysis, 2014). This rate of giving is more than double that of Canadians, who gave 0.61% of aggregate income to charity in 2012 (CRA, 2014a).⁴ Total donations were

⁴ These numbers likely understate American charitable donations due to differences in the Canadian and

US\$198.6 billion in the US in 2012 and CA\$8.6 billion in Canada. If Canadians had given the same percentage of their aggregate income to charity as Americans had, there would have been \$11.7 billion more Canadian donations to charities (a potential total of \$20.4 billion).

Subnational differences

The generosity gap varies significantly among subnational jurisdictions.⁵ Table 3 ranks all states, provinces, and territories in North America on both measures included in the Generosity Index (the percentage of tax filers donating to charity and the percentage of aggregate income donated to charity).

As was the case last year, Maryland has the highest percentage of tax filers who donated to charity (39.4%). New Jersey is second with 35.9% of tax filers donating, followed closely by Connecticut (35.7%). Only Manitoba, Canada's highest ranked province on this measure, is

US tax systems. In the US, tax filers may file either itemized or non-itemized returns, but only those filing itemized tax returns can claim charitable donations. Thus, a whole group of US tax filers may donate to registered charities but are unable to claim those donations. In the 2012 tax year, 31.6% of American tax filers itemized deductions (US IRS, 2014a).

⁵ It is beyond the scope of this report to determine why there are differences in charitable giving among subnational jurisdictions. However, Lammam and Gabler (2012) reviewed the literature on the determinants of charitable giving at the jurisdictional level and note several possible drivers including income, the after-tax cost of donating, scope of government, the age of the population, levels of education, religious affiliation, and volunteerism. Francis and Clemens (1999) argue that private generosity is sensitive to disposable income and conclude that a more economic growth oriented regime would encourage charitable giving.

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Table 3: Results and Ranks for Charitable Contributions in Canada and the US, 2012 Tax Year

State/ Province/ Territory	Percentage of tax filers donating to charity (%)	Rank (out of 64)	Percentage of aggregate income donated to charity (%)	Rank (out of 64)	Average charitable donation (local currency – \$)	Rank (out of 64)
Oklahoma	20.4	47	1.58	10	7,551	5
Oregon	30.2	9	1.48	16	4,232	40
Pennsylvania	24.7	26	1.12	41	4,292	39
Rhode Island	29.0	12	0.97	45	3,155	49
South Carolina	24.8	24	1.63	8	5,270	22
South Dakota	14.5	62	1.37	27	8,655	3
Tennessee	18.6	57	1.49	15	7,035	7
Texas	19.0	54	1.43	18	7,315	6
Utah	32.4	5	3.22	1	8,675	2
Vermont	21.0	43	0.97	45	3,985	44
Virginia	31.9	6	1.43	18	4,702	33
Washington	26.3	19	1.39	26	5,286	21
West Virginia	13.0	63	0.74	52	4,721	31
Wisconsin	27.7	18	1.13	40	3,556	48
Wyoming	15.2	60	1.68	5	9,459	1
British Columbia	21.0	43	0.70	53	1,868	53
Alberta	23.3	35	0.70	53	2,227	52
Saskatchewan	24.2	32	0.68	56	1,629	56
Manitoba	25.4	22	0.84	48	1,699	55
Ontario	23.5	34	0.70	53	1,711	54
Quebec	20.7	45	0.31	62	726	64
New Brunswick	20.3	48	0.54	58	1,238	60
Nova Scotia	21.7	41	0.52	59	1,177	62
Prince Edward Island	24.2	32	0.62	57	1,192	61
Newfoundland & Labrador	20.7	45	0.41	60	1,006	63
Yukon	19.5	52	0.32	61	1,257	59
Northwest Territories	15.5	59	0.25	63	1,379	58
Nunavut	9.3	64	0.22	64	1,626	57
Canada	22.3		0.61		1,523	
United States	25.9		1.43		5,296	

Sources: CRA (2014a); Statistics Canada (2014a); United States, Bureau of Economic Analysis (2014); United States, Internal Revenue Service (2014a); calculations by authors.

* The figures for Wyoming are derived from three-year averages over the period 2009 to 2011. Averages were used because the total amount of donated in 2012 was unusually high and did not reflect the general situation in the state. The actual figures for the percentage of total income donated to charity and average donation are 12.2% and \$82,237, respectively.

among the top 25 (ranked 22nd out of 64) with 25.4% of its tax filers donating to charity. Saskatchewan and Prince Edward Island had 24.2% of their tax filers donating and were tied for Canada's second highest ranked jurisdiction on this measure (ranked 32nd out of 64).

In comparing the depth of charitable giving, Canadian provinces and territories do far worse than US jurisdictions. In Utah, 3.22% of aggregate income was donated to charity—by far the highest percentage among US states and Canadian provinces. Georgia is second on this measure with 1.97% of aggregate income donated to charity. By contrast, the percentage of aggregate income donated to charity in Manitoba, Canada's highest ranked province on this measure, was just 0.84%—roughly a quarter of the amount donated in Utah. There were only four US states where the percentage of aggregate income donated was less than the percentage of aggregate income donated in Manitoba.

Though not included in the calculations of the Generosity Index, Canada makes its poorest showing in the average value of charitable donations in local currency. The average US donation was US\$5,296 (US IRS, 2014a)—approximately three-and-a-half times the average Canadian donation of CA\$1,523 (CRA, 2014a). Wyoming, the top-ranked jurisdiction on this measure, recorded an average charitable donation of US\$9,459⁶—more than four times the av-

erage donation of CA\$2,227 in Alberta, Canada's top-performing province on this measure. Even in Maine, the lowest-ranked US state, the average donation (US\$2,994) is \$768 more than the average donation in Alberta. The disparity is more pronounced when currency differences are accounted for in the 2012 tax year.⁷

The 2014 Generosity Index

Table 4 displays the overall results of the 2014 Generosity Index for the 64 jurisdictions. Overall scores (out of 10) and ranks (out of 64) are presented for each indicator (the extent and depth of charitable giving).

As in previous years, the top-ranked jurisdiction is Utah, with an overall index score of 8.8 out of 10.0. Maryland ranks second with an overall score of 7.4 and Connecticut and the District of Columbia tied for third with an overall score of 6.7. Canada's highest ranked province, Manitoba, is 37th overall, scoring 3.7 on the 2014 Generosity Index. Quebec ranks last among Canadian provinces, placing 59th overall with a score of 2.0. The three territories are at the very bottom of the list, placing 60th (Yukon), 63rd (Northwest Territories), and 64th (Nunavut). Nunavut is last with a score of 0.0 out of 10.0, while the Northwest Territories and Yukon score 1.1 and 1.9 out of 10.0, respectively.

Conclusion

The Generosity Index uses readily available data to measure private monetary generosity in Canada and the United States. By measuring both the percentage of tax filers who donate to charity and the percentage of aggregate income donated to charity in each jurisdiction,

⁶ In the 2012 tax year, the total amount donated in Wyoming was \$3.8 billion, which is an unusually high number compared to the previous three years and does not reflect the general situation in that state. Thus, an average was used of the amount donated from 2009 to 2011 to estimate Wyoming's average charitable donation in the 2012 tax year (\$9,459). The actual 2012 average charitable donation in Wyoming is \$82,237.

⁷ In 2012, CA\$1.00 was worth an average US\$0.999 at the spot rate (Statistics Canada, 2014b).

the Generosity Index recognizes the magnitude of charitable donations eligible for income tax deduction. The results indicate that, in recent years, a smaller proportion of Canadians are generally giving to charity and the amount given makes up an increasingly smaller proportion of aggregate income. Most notably, however, the index shows that private monetary generosity in Canada is considerably lower than in the United States. This generosity gap undoubtedly limits the ability of Canadian charities to improve the quality of life in their communities and beyond.

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