

Generosity in Canada and the United States: The 2018 Generosity Index

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SUMMARY

■ Manitoba had the highest percentage of tax filers that donated to charity among the provinces (23.8%) during the 2016 tax year while New Brunswick and Newfoundland & Labrador had the lowest (18.7%). Manitoba also donated the highest percentage of its aggregate income to charity among the provinces (0.76%) while Quebec donated the lowest (0.26%).

■ 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.

■ Nationwide, a lower percentage of tax filers donated to charity in Canada (20.4%) than in the United States (24.8%). Similarly, Canadians (at 0.53%) gave a lower percentage of their aggregate income to charity than did Americans (at 1.46%).

■ 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 30 (ranked 23rd out of 64).

■ The percentage of aggregate income donated was generally less in the Canadian provinces and territories than in the US states. There was only one US state (West Virginia) where the percentage of aggregate income donated was less than the percentage donated in Manitoba (0.76%), 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 (7.5) and Georgia (6.9). Manitoba is the highest-scoring Canadian province (3.6) but ranks only 42nd 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 2018 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. For survey data on rates of volunteerism in Canada, see Statistics Canada, 2018a. While directly comparable data are not readily available for the United States, the Bureau of Labor Statistics has published survey data on volunteerism in the United States (United States, Bureau of Labor Statistics, 2016). 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 2016 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, 2018b).

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 given in a year 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 the District of Columbia. The data used are from the 2016 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 Canadian provinces and territo-

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, 2018b). 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-receptable 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 2016 Tax Year

Province/ Territory	Percentage of tax filers donating to charity		Percentage of aggregate income donated to charity		Average annual charitable donation	
	%	Rank (out of 13)	%	Rank (out of 13)	Amount (in dollars)	Rank (out of 13)
British Columbia	19.4	6	0.65	2	2,175	2
Alberta	21.0	5	0.60	3	2,334	1
Saskatchewan	21.5	3	0.57	5	1,821	5
Manitoba	23.8	1	0.76	1	1,943	3
Ontario	21.5	3	0.60	3	1,868	4
Quebec	19.1	8	0.26	11	776	13
New Brunswick	18.7	9	0.48	7	1,408	9
Nova Scotia	19.3	7	0.47	8	1,408	10
Prince Edward Island	22.0	2	0.53	6	1,312	11
Newfoundland & Labrador	18.7	9	0.32	9	1,073	12
Yukon	17.4	11	0.29	10	1,485	8
Northwest Territories	13.2	12	0.21	12	1,591	7
Nunavut	7.6	13	0.17	13	1,805	6

Sources: CRA (2018a); Statistics Canada (2018b); calculations by authors.

ries, 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 (23.8%) among the provinces. Prince Edward Island ranked in second place with 22.0%. New Brunswick and Newfoundland & Labrador are tied as the provinces with the lowest percentage of tax filers donating to charity (18.7%), followed by Quebec (19.1%). In the territories, the percentage of tax filers who donated to charity ranges from 7.6% in Nunavut to 17.4% in the Yukon.

At 0.76%, Manitobans donated the highest percentage of their aggregate income to charity. Residents of British Columbia were next, donating 0.65% of their aggregate income, followed closely by residents of Alberta and Ontario (0.60%). Quebecers rank last among the provinces; they donated 0.26% of aggregate income to charity—a little more than one-third the proportion that Manitobans donated.

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 yearly average dollar value of charitable donations was in Alberta (\$2,334), followed by British Columbia (\$2,175), and Manitoba (\$1,943). As was

Table 2: Change in Canadian Generosity by Province, 2006 to 2016

Province/ Territory	Percentage of tax filers donating to charity (%)				Percentage of aggregate income donated to charity (%)			
	2006	2011	2016	% change 2006 to 2016	2006	2011	2016	% change 2006 to 2016
British Columbia	22.9	21.1	19.4	-15.0	0.80	0.75	0.65	-19.6
Alberta	24.7	23.4	21.0	-14.8	0.88	0.93	0.60	-31.5
Saskatchewan	25.4	24.4	21.5	-15.5	0.87	0.70	0.57	-34.9
Manitoba	27.4	25.4	23.8	-13.2	1.16	0.87	0.76	-34.0
Ontario	26.7	23.6	21.5	-19.6	0.97	0.75	0.60	-37.9
Quebec	22.4	20.9	19.1	-14.6	0.33	0.29	0.26	-21.2
New Brunswick	22.2	20.4	18.7	-15.5	0.69	0.56	0.48	-30.4
Nova Scotia	23.6	21.8	19.3	-18.1	0.71	0.53	0.47	-33.9
Prince Edward Island	28.5	24.5	22.0	-22.7	0.67	0.62	0.53	-20.7
Newfoundland & Labrador	23.3	20.6	18.7	-19.8	0.51	0.43	0.32	-37.2
Yukon	24.7	20.0	17.4	-29.5	0.59	0.31	0.29	-50.5
Northwest Territories	15.3	15.5	13.2	-14.0	0.24	0.26	0.21	-9.9
Nunavut	10.3	9.5	7.6	-26.9	0.15	0.22	0.17	10.1

Sources: CRA (2008, 2013, and 2018a); Statistics Canada (2018b); calculations by authors.

the case last year, Quebec ranked last among the provinces and territories with an average yearly value of charitable donations of \$776—less than half the national average of \$1,682.

Canadian giving trends from 2006 to 2016

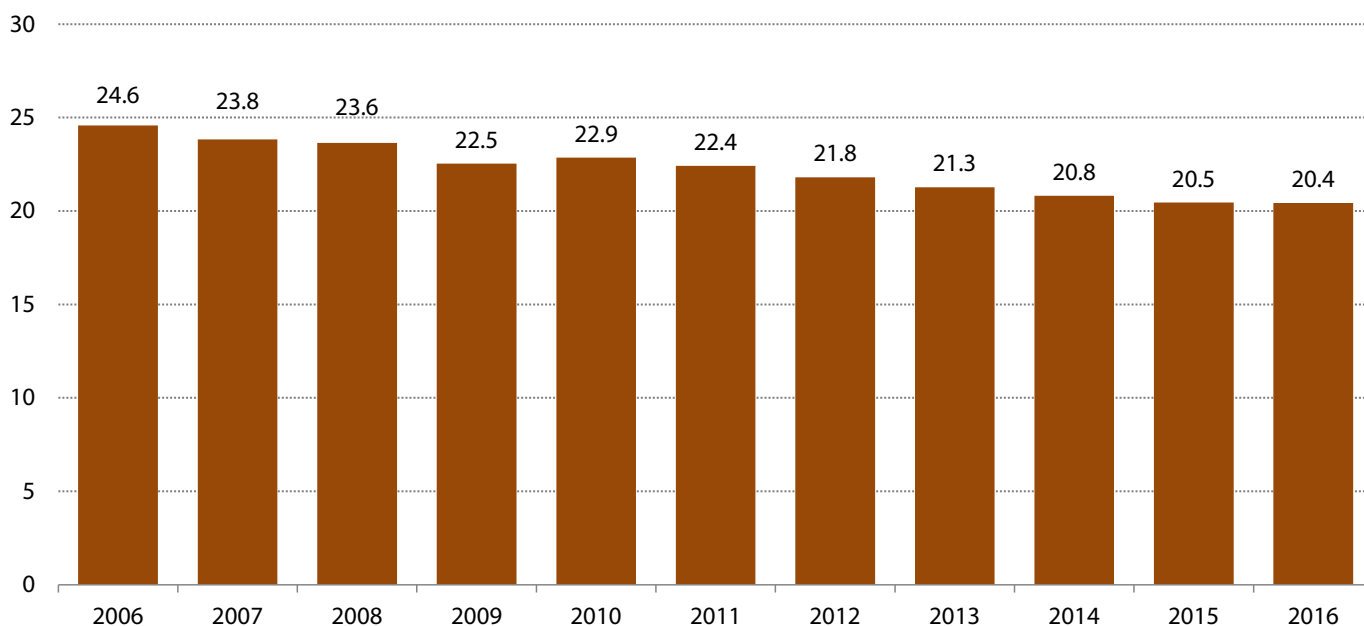
Table 2 presents the extent and depth of charitable giving by Canadian province and territory in 2006, 2011, and 2016, as well as the change in generosity from 2006 to 2016. What is most striking about these trends is that the extent of charitable giving fell in every Canadian jurisdiction. All of the provinces and territories saw a drop in the percentage of tax filers donating to charity. The provinces where the drops were most pronounced are Prince Edward

Island (decreasing by 22.7%) and Newfoundland & Labrador (decreasing by 19.8%). Among the provinces and territories, Yukon saw the largest drop in the extent of giving (at 29.5%).

At the same time, only Nunavut (10.1%) recorded an increase in the percentage of aggregate income donated to charity. All other Canadian jurisdictions saw a decline in the depth of charitable giving. The provinces with the largest decrease were Ontario (37.9%), Newfoundland & Labrador (37.2%), and Saskatchewan (34.9%). The largest decline among Canadian jurisdictions was in the Yukon (50.5%).

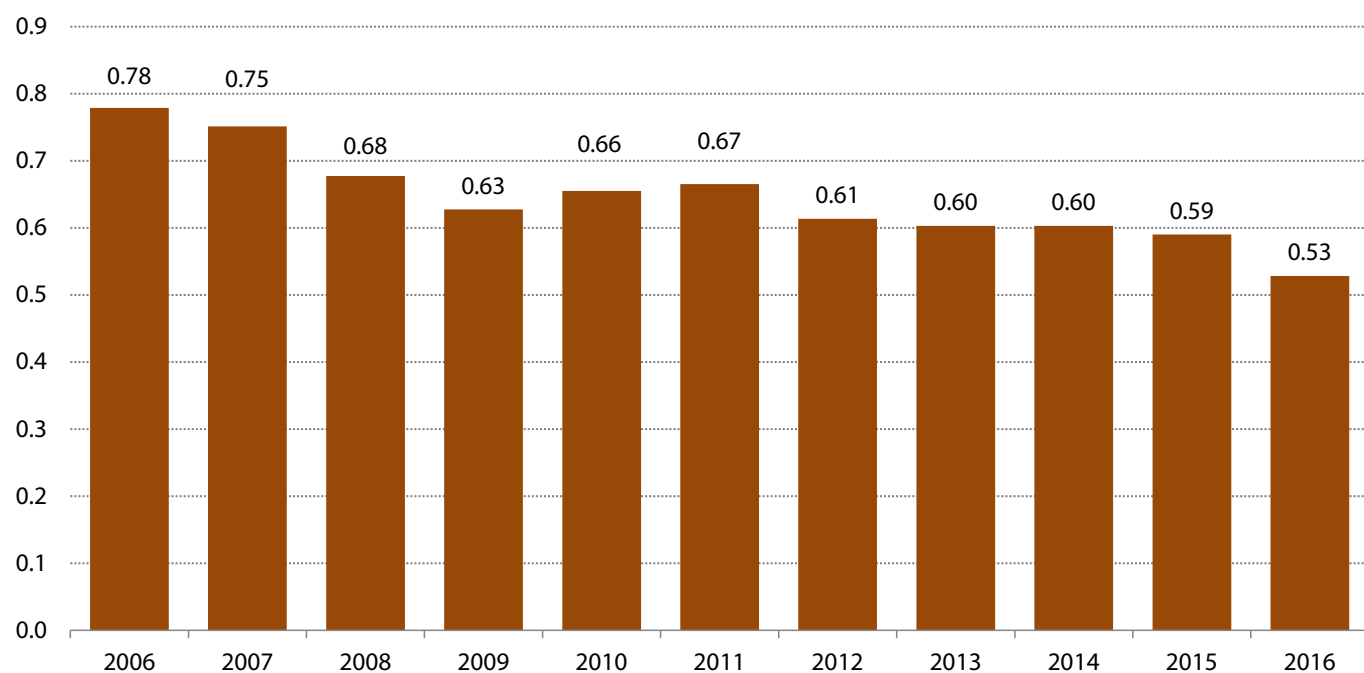
Figures 1 and 2 display national annual charitable giving trends between 2006 and 2016. The percentage of Canadian tax filers donating to charity over the period has fallen from 24.6%

Figure 1: Percentage of tax filers donating to charity in Canada, 2006 to 2016



Source: CRA (2008-2018a); calculations by authors.

Figure 2: Percentage of aggregate income donated to charity in Canada, 2006 to 2016



Source: CRA (2008-2018a); Statistics Canada (2018b); calculations by authors.

in 2006 to 20.4% in 2016 (figure 1). That is a drop of more than four percentage points over the period. This result is in line with the data shown in table 2, where the extent of giving fell in every jurisdiction. In terms of the national trend in the depth of charitable giving, figure 2 shows that the percentage of aggregate income donated to charity decreased from 0.78% in 2006 to 0.53% in 2016. All subnational Canadian jurisdictions except for Nunavut saw their depth of giving drop over this period.

Comparing Canada and the United States

The most pronounced differences exist when Canadian and American generosity is compared. In the United States, the extent of generosity is 4.4 percentage points higher: 24.8% of US tax filers donate to charity (US IRS, 2018a) compared to 20.4% of Canadians (CRA, 2018a).

The gap between these two countries widens when considering the depth of generosity. In 2016, Americans gave 1.46% of their aggregate income to charity (US IRS, 2018a; Bureau of Economic Analysis, 2018). This rate of giving is over two-and-a-half times more than that shown by Canadians, who gave 0.53% of aggregate income to charity in 2016 (CRA, 2018a).⁴ Total donations were US\$235.7 billion in the US in 2016 and CA\$9.1 billion in Canada. If Canadians had given the same percentage of their aggregate income to charity as Americans had,

⁴ These numbers likely understate American charitable donations due to differences in the Canadian and 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 2016 tax year, 30.3% of American tax filers itemized deductions (US IRS, 2018a).

there would have been \$16.1 billion more in Canadian donations to charities (for a potential total of \$25.2 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 (38.7%). New Jersey is second with 35.3% of tax filers donating, followed closely by Connecticut (34.6%). Only Manitoba, Canada's highest ranked province on this measure, is among the top 30 (ranked 23rd out of 64) with 23.8% of its tax filers donating to charity. Prince Edward Island, with 22.0% of its tax filers donating, was 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, 3.18% of aggregate income was donated to charity—by far the highest percentage among US states

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, 2016 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 annual charitable donation (local currency – \$)	Rank (out of 64)
Alabama	23.0	29	1.86	4	7,543	10
Alaska	16.4	58	0.79	50	5,730	29
Arizona	24.8	19	1.32	30	5,073	38
Arkansas	18.4	53	2.07	3	10,935	2
California	28.9	11	1.62	12	7,107	14
Colorado	26.9	14	1.47	18	5,986	25
Connecticut	34.6	3	1.33	29	5,467	32
Delaware	26.8	15	1.21	36	4,565	46
District of Columbia	33.1	4	1.72	7	8,039	8
Florida	19.2	46	1.37	23	7,058	15
Georgia	28.5	12	2.31	2	8,045	7
Hawaii	23.8	23	0.92	46	4,112	49
Idaho	23.4	27	1.78	5	6,983	17
Illinois	26.2	16	1.37	23	5,792	28
Indiana	18.4	53	1.21	36	6,113	22
Iowa	24.3	22	1.17	39	4,818	43
Kansas	21.2	38	1.41	21	6,942	18
Kentucky	21.4	35	1.26	34	5,392	33
Louisiana	19.0	48	1.25	35	6,646	19
Maine	20.8	40	0.83	49	3,643	50
Maryland	38.7	1	1.70	8	5,248	35
Massachusetts	30.7	7	1.37	23	5,813	27
Michigan	22.6	30	1.29	33	5,367	34
Minnesota	29.6	8	1.35	27	4,864	42
Mississippi	20.4	42	1.67	10	7,135	13
Missouri	21.4	35	1.45	19	6,469	20
Montana	22.4	31	1.37	23	5,609	30
Nebraska	23.3	28	1.31	31	5,946	26
Nevada	21.3	37	1.35	27	6,049	24
New Hampshire	24.4	21	1.06	43	4,731	44
New Jersey	35.3	2	1.20	38	4,326	48
New Mexico	17.5	55	1.00	44	5,121	37
New York	29.0	10	1.62	12	7,033	16
North Carolina	25.0	18	1.59	14	6,105	23
North Dakota	13.7	61	0.92	46	7,382	11

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Table 3: Results and Ranks for Charitable Contributions in Canada and the US, 2016 Tax Year (continued)

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 annual charitable donation (local currency – \$)	Rank (out of 64)
Ohio	20.6	41	1.10	42	5,039	40
Oklahoma	18.9	49	1.48	17	7,975	9
Oregon	29.3	9	1.45	19	4,935	41
Pennsylvania	23.5	26	1.12	41	5,042	39
Rhode Island	27.4	13	0.91	48	3,354	51
South Carolina	23.8	23	1.69	9	6,444	21
South Dakota	14.0	60	1.39	22	10,020	4
Tennessee	16.9	57	1.49	16	8,644	5
Texas	18.8	50	1.30	32	7,334	12
Utah	31.2	5	3.18	1	10,165	3
Vermont	20.1	43	0.96	45	4,609	45
Virginia	31.0	6	1.50	15	5,539	31
Washington	24.5	20	1.77	6	8,381	6
West Virginia	12.4	63	0.74	52	5,244	36
Wisconsin	25.2	17	1.15	40	4,391	47
Wyoming	15.5	59	1.67	10	12,991	1
British Columbia	19.4	44	0.65	53	2,175	53
Alberta	21.0	39	0.60	54	2,334	52
Saskatchewan	21.5	33	0.57	56	1,821	56
Manitoba	23.8	23	0.76	51	1,943	54
Ontario	21.5	33	0.60	54	1,868	55
Quebec	19.1	47	0.26	62	776	64
New Brunswick	18.7	51	0.48	58	1,408	60
Nova Scotia	19.3	45	0.47	59	1,408	61
Prince Edward Island	22.0	32	0.53	57	1,312	62
Newfoundland & Labrador	18.7	51	0.32	60	1,073	63
Yukon	17.4	56	0.29	61	1,485	59
Northwest Territories	13.2	62	0.21	63	1,591	58
Nunavut	7.6	64	0.17	64	1,805	57
Canada	20.4		0.53		1,682	
United States	24.8		1.46		6,349	

Sources: CRA (2018a); Statistics Canada (2018b); United States, Bureau of Economic Analysis (2018); United States, Internal Revenue Service (2018a); calculations by authors.

and Canadian provinces. Georgia is second on this measure with 2.31% 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 0.76%—under a quarter of the amount donated in Utah. West Virginia was the only US state where the percentage of aggregate income donated was less than the percentage of aggregate income donated in Manitoba.

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The average US donation was US\$6,349 per year—more than three-and-a-half times the average Canadian donation of CA\$1,682 a year.

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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\$6,349 per year (US IRS, 2018a)—more than three-and-a-half times the average Canadian donation of CA\$1,682 a year (CRA, 2018a). Wyoming, the top-ranked jurisdiction on this measure, recorded an average annual charitable donation of US\$12,991—more than five-and-a-half times the average annual donation of CA\$2,334 in Alberta, Canada's top-performing province on this measure. Even in Rhode Island, the lowest-ranked US state, the average donation (US\$3,354) is \$1,020 more than the average donation in Alberta. The disparity is more pronounced when currency differences are accounted for in the 2016 tax year.⁶

⁶ In 2016, US\$1.00 was worth an average CA\$1.326 at the spot rate (Statistics Canada, 2018b).

The 2018 Generosity Index

Table 4 displays the overall results of the 2018 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 7.5, and Georgia is third with an overall score of 6.9. Canada's highest ranked province, Manitoba, is 42nd overall, scoring 3.6 on the 2018 Generosity Index. Quebec and Newfoundland & Labrador rank last among Canadian provinces, placing 59th overall with a score of 2.0. The Northwest Territories and Nunavut are at the bottom of the list, with scores of 1.0 and 0.0 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, 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.

Generosity in Canada and the United States: The 2018 Generosity Index

Table 4: 2018 Generosity Index Scores for Canada and the US

State/ Province/ Territory	Generosity Index		Indicator 1: Percentage of tax filers donating to charity			Indicator 2: Percentage of aggregate income donated to charity		
	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)
Utah	8.8	1	31.2	7.6	5	3.2	10.0	1
Maryland	7.5	2	38.7	10.0	1	1.7	5.1	8
Georgia	6.9	3	28.5	6.7	12	2.3	7.1	2
District of Columbia	6.7	4	33.1	8.2	4	1.7	5.1	7
Connecticut	6.3	5	34.6	8.7	3	1.3	3.9	29
New Jersey	6.2	6	35.3	8.9	2	1.2	3.4	38
Virginia	6.0	7	31.0	7.5	6	1.5	4.4	15
New York	5.8	8	29.0	6.9	10	1.6	4.8	12
California	5.8	8	28.9	6.8	11	1.6	4.8	12
Massachusetts	5.7	10	30.7	7.4	7	1.4	4.0	23
Oregon	5.6	11	29.3	7.0	9	1.5	4.3	19
Minnesota	5.5	12	29.6	7.1	8	1.4	3.9	27
Washington	5.4	13	24.5	5.4	20	1.8	5.3	6
Alabama	5.3	14	23.0	5.0	29	1.9	5.6	4
Colorado	5.3	14	26.9	6.2	14	1.5	4.3	18
North Carolina	5.2	16	25.0	5.6	18	1.6	4.7	14
Idaho	5.2	16	23.4	5.1	27	1.8	5.3	5
South Carolina	5.1	18	23.8	5.2	23	1.7	5.0	9
Illinois	5.0	19	26.2	6.0	16	1.4	4.0	23
Arkansas	4.9	20	18.4	3.5	53	2.1	6.3	3
Delaware	4.8	21	26.8	6.2	15	1.2	3.5	36
Arizona	4.7	22	24.8	5.5	19	1.3	3.8	30
Wisconsin	4.5	23	25.2	5.7	17	1.2	3.3	40
Mississippi	4.5	23	20.4	4.1	42	1.7	5.0	10
Rhode Island	4.4	25	27.4	6.4	13	0.9	2.5	48
Nebraska	4.4	25	23.3	5.0	28	1.3	3.8	31
Montana	4.4	25	22.4	4.8	31	1.4	4.0	23
Iowa	4.3	28	24.3	5.4	22	1.2	3.3	39
Michigan	4.3	28	22.6	4.8	30	1.3	3.7	33
Missouri	4.3	28	21.4	4.4	35	1.5	4.3	19
Kansas	4.2	31	21.2	4.4	38	1.4	4.1	21
New Hampshire	4.2	31	24.4	5.4	21	1.1	3.0	43
Nevada	4.2	31	21.3	4.4	37	1.4	3.9	27
Pennsylvania	4.1	34	23.5	5.1	26	1.1	3.2	41
Oklahoma	4.0	35	18.9	3.6	49	1.5	4.4	17
Kentucky	4.0	35	21.4	4.4	35	1.3	3.6	34
Florida	3.9	37	19.2	3.7	46	1.4	4.0	23

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State/ Province/ Territory	Generosity Index		Indicator 1: Percentage of tax filers donating to charity			Indicator 2: Percentage of aggregate income donated to charity		
	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)
Hawaii	3.9	37	23.8	5.2	23	0.9	2.5	46
Wyoming	3.8	39	15.5	2.5	59	1.7	5.0	10
Texas	3.7	40	18.8	3.6	50	1.3	3.8	32
Tennessee	3.7	40	16.9	3.0	57	1.5	4.4	16
Ohio	3.6	42	20.6	4.2	41	1.1	3.1	42
Louisiana	3.6	42	19.0	3.7	48	1.3	3.6	35
Manitoba	3.6	42	23.8	5.2	23	0.8	2.0	51
Indiana	3.5	45	18.4	3.5	53	1.2	3.5	36
Vermont	3.3	46	20.1	4.0	43	1.0	2.6	45
Maine	3.2	47	20.8	4.2	40	0.8	2.2	49
South Dakota	3.1	48	14.0	2.1	60	1.4	4.1	22
New Mexico	3.0	49	17.5	3.2	55	1.0	2.8	44
Prince Edward Island	2.9	50	22.0	4.6	32	0.5	1.2	57
Saskatchewan	2.9	50	21.5	4.5	33	0.6	1.3	56
Alberta	2.9	50	21.0	4.3	39	0.6	1.4	54
Ontario	2.9	50	21.5	4.5	33	0.6	1.4	54
British Columbia	2.7	54	19.4	3.8	44	0.7	1.6	53
Alaska	2.4	55	16.4	2.8	58	0.8	2.1	50
Nova Scotia	2.4	55	19.3	3.8	45	0.5	1.0	59
New Brunswick	2.3	57	18.7	3.6	51	0.5	1.0	58
North Dakota	2.2	58	13.7	2.0	61	0.9	2.5	46
Newfoundland & Labrador	2.0	59	18.7	3.6	51	0.3	0.5	60
Quebec	2.0	59	19.1	3.7	47	0.3	0.3	62
Yukon	1.8	61	17.4	3.2	56	0.3	0.4	61
West Virginia	1.7	62	12.4	1.5	63	0.7	1.9	52
Northwest Territories	1.0	63	13.2	1.8	62	0.2	0.1	63
Nunavut	0.0	64	7.6	0.0	64	0.2	0.0	64

Sources: CRA (2018a); Statistics Canada (2018b); United States, Bureau of Economic Analysis (2018); United States, Internal Revenue Service (2018a); calculations by authors.

* For each indicator, cases may arise where different jurisdictions receive the same score even though their underlying data is different. This occurs because the scores are rounded to one decimal place.

* Due to rounding, the Generosity Index scores may not equal the average of the two indicator scores as they appear in this table. Also, the rankings for indicators 1 and 2 are based on the indicators' actual values not scores, whereas the rankings for the Generosity Index are based on the average of their standardized scores.

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ISSN 2291-8620

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Acknowledgments

The authors would like to acknowledge the original contributions of Johanna Francis and Jason Clemens in the first edition of the Generosity Index, as well as Dexter Samida, Todd Gabel, Sylvia LeRoy, Niels Veldhuis, Feixue Ren, Charles Lammam, Sazid Hasan, and Hugh MacIntyre for their contributions in subsequent years. The authors take full responsibility for any remaining errors or omissions. As the researchers have worked independently, the views and conclusions expressed in this paper do not necessarily reflect those of the Board of Directors of the Fraser Institute, the staff, or supporters.