

Generosity in Canada and the United States: The 2016 Generosity Index

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SUMMARY

■ Manitoba had the highest percentage of tax filers that donated to charity among the provinces (24.8%) during the 2014 tax year while New Brunswick had the lowest (19.6%). Manitoba also donated the highest percentage of its aggregate income to charity among the provinces (0.81%) while Quebec donated the lowest (0.27%).

■ 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 (21.3%) than in the United States (24.5%). Similarly, Canadians (at 0.56%) gave a lower percentage of their aggregate income to charity than did Americans (at 1.42%).

■ 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 20 (ranked 19th 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 (0.81%), 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 District of Columbia (6.8). 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 2016 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, 2015. 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 2014 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, 2016b).

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 2014 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, 2016b). 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 2014 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	20.3	7	0.67	2	2,019	2
Alberta	22.1	5	0.65	3	2,443	1
Saskatchewan	22.9	3	0.60	6	1,735	6
Manitoba	24.8	1	0.81	1	1,869	3
Ontario	22.4	4	0.64	4	1,783	4
Quebec	19.8	9	0.27	11	726	13
New Brunswick	19.6	10	0.50	7	1,320	10
Nova Scotia	20.4	6	0.48	8	1,318	11
Prince Edward Island	23.7	2	0.64	4	1,400	8
Newfoundland & Labrador	19.9	8	0.34	9	1,021	12
Yukon	18.4	11	0.30	10	1,363	9
Northwest Territories	13.8	12	0.21	12	1,459	7
Nunavut	8.9	13	0.20	13	1,735	5

Sources: CRA (2016a); Statistics Canada (2016a); 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 (24.8%) among the provinces. Prince Edward Island ranked in second place with 23.7%. The provinces with the lowest percentage of tax filers donating to charity are New Brunswick (19.6%), followed by Quebec (19.8%), and Newfoundland & Labrador (19.9%). In the territories, the percentage of tax filers who donated to charity ranges from 8.9% in Nunavut to 18.4% in the Yukon.

At 0.81%, Manitobans donated the highest percentage of their aggregate income to charity. Residents of British Columbia were next, donating 0.67% of their aggregate income, followed closely by residents of Alberta (0.65%) and Ontario (0.64%). Quebecers rank last among the provinces; they donated 0.27% of aggregate income to charity—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 yearly average dollar value of charitable donations was in Alberta (\$2,443), followed by British Columbia (\$2,019), and Manitoba (\$1,869). As was the case last year, Quebec ranked last among the provinces and territories with an

Table 2: Change in Canadian Generosity by Province, 2004 to 2014

Province/ Territory	Percentage of tax filers donating to charity (%)				Percentage of aggregate income donated to charity (%)			
	2004	2009	2014	% change 2004 to 2014	2004	2009	2014	% change 2004 to 2014
British Columbia	23.5	21.1	20.3	(13.8)	0.77	0.70	0.67	(13.9)
Alberta	24.7	23.2	22.1	(10.5)	0.77	0.74	0.65	(15.5)
Saskatchewan	26.8	24.2	22.9	(14.4)	0.78	0.71	0.60	(23.2)
Manitoba	28.1	25.6	24.8	(11.7)	1.04	0.88	0.81	(21.4)
Ontario	27.6	23.7	22.4	(18.7)	0.89	0.74	0.64	(28.4)
Quebec	22.7	21.4	19.8	(12.7)	0.33	0.29	0.27	(17.0)
New Brunswick	22.9	20.9	19.6	(14.4)	0.66	0.55	0.50	(23.6)
Nova Scotia	23.1	21.9	20.4	(11.8)	0.59	0.60	0.48	(18.0)
Prince Edward Island	26.4	24.6	23.7	(10.3)	0.62	0.65	0.64	3.2
Newfoundland & Labrador	22.1	20.4	19.9	(9.8)	0.46	0.43	0.34	(25.5)
Yukon	22.7	19.5	18.4	(18.9)	0.40	0.32	0.30	(25.2)
Northwest Territories	18.5	16.0	13.8	(25.6)	0.35	0.27	0.21	(39.1)
Nunavut	12.6	9.5	8.9	(29.0)	0.19	0.27	0.20	5.8

Sources: CRA (2006, 2011, and 2016a); Statistics Canada (2016a); calculations by authors.

average yearly value of charitable donations of \$726—less than half the national average of \$1,618.

Canadian giving trends from 2004 to 2014

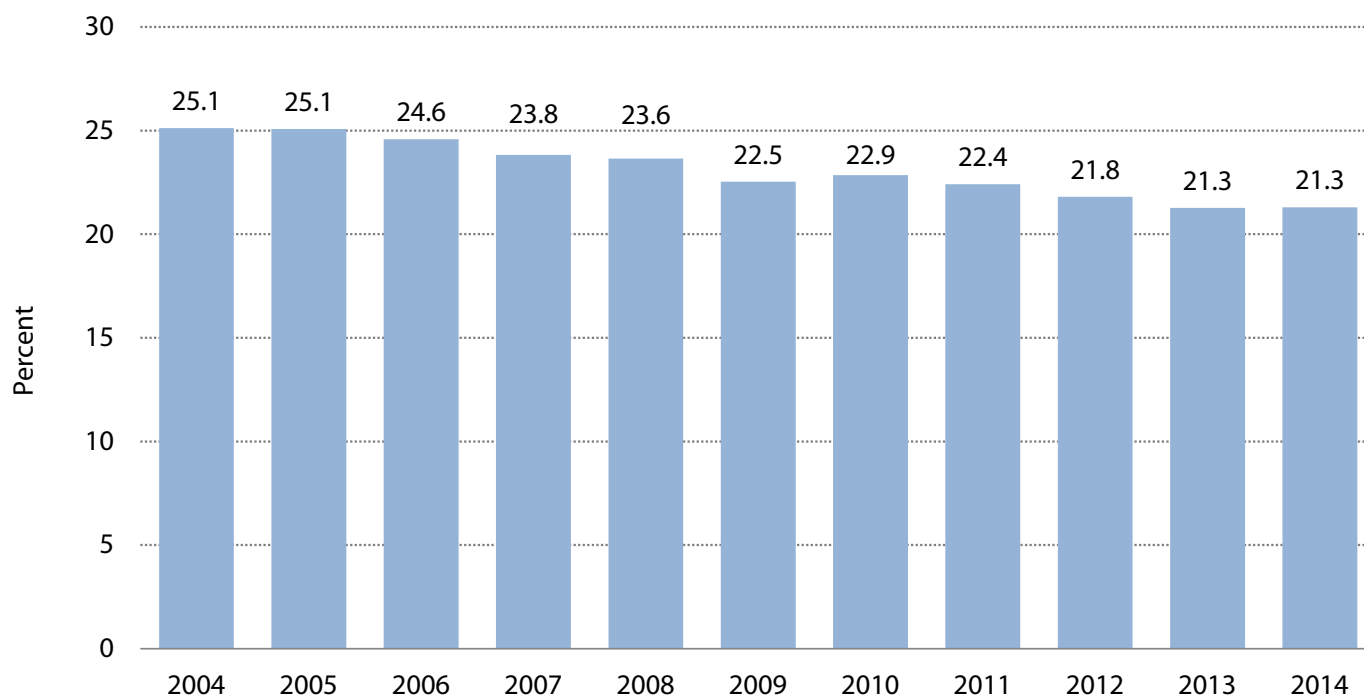
Table 2 presents the extent and depth of charitable giving by Canadian province and territory in 2004, 2009, and 2014, as well as the change in generosity from 2004 to 2014. What is most striking about these trends is that the extent of charitable giving fell in every Canadian jurisdiction. All of the provinces and territories saw a drop in the percentage of tax filers donating to charity. The provinces where the drops were most pronounced are Ontario (decreasing by 18.7%) and New Brunswick (decreasing

by 14.4%). Among the provinces and territories, Nunavut saw the largest drop in the extent of giving (at 29.0%).

At the same time, only Prince Edward Island (3.2%) and Nunavut (5.8%) recorded increases in the percentage of aggregate income donated to charity. All other Canadian jurisdictions saw a decline in the depth of charitable giving. The province with the largest decrease was Ontario (28.4%), followed by Newfoundland & Labrador (25.5%). The largest decline among Canadian jurisdictions was in the Northwest Territories (39.1%).

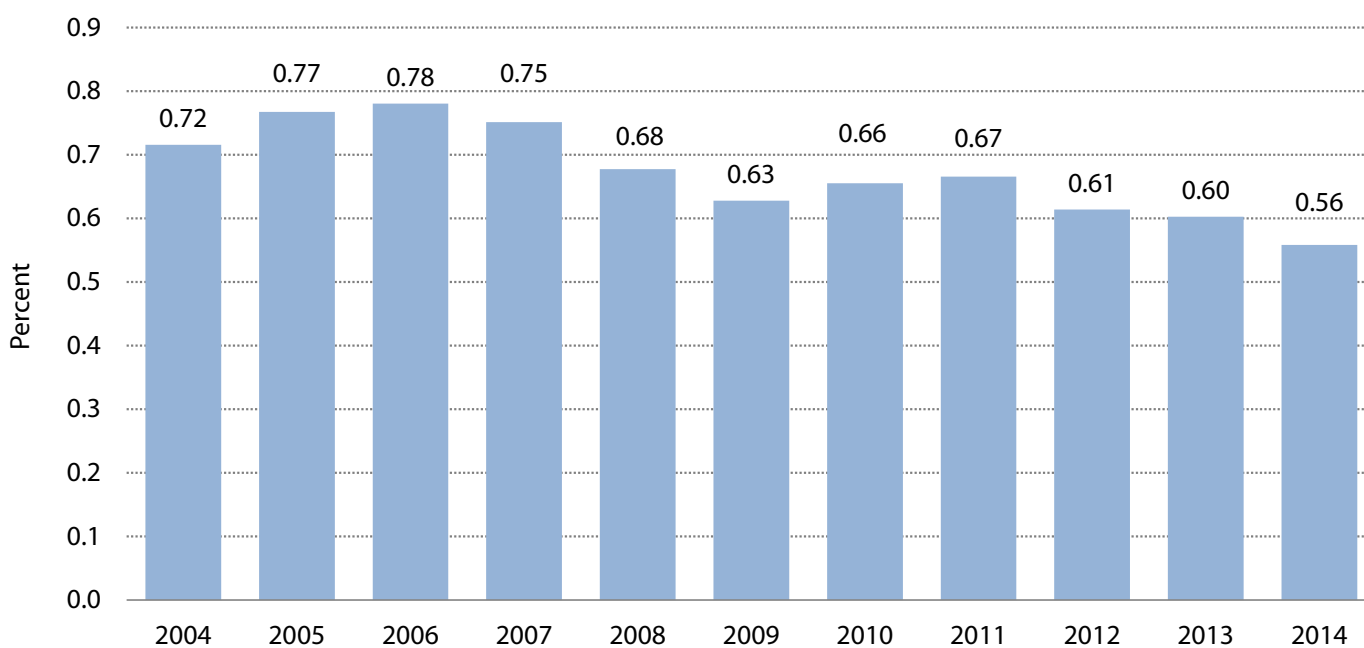
Figures 1 and 2 display national annual charitable giving trends between 2004 and 2014. The percentage of Canadian tax filers donating to charity over the period has fallen from 25.1% in

Figure 1: Percentage of tax filers donating to charity in Canada, 2004 to 2014



Source: CRA (2006-2016a); calculations by authors.

Figure 2: Percentage of aggregate income donated to charity in Canada, 2004 to 2014



Source: CRA (2006-2016a); Statistics Canada (2016a); calculations by authors.

2004 to 21.3% in 2014 (figure 1). That is a drop of nearly four percentage points over the period. This result is in line with what is 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 increased from 0.72% in 2004, to a high of 0.78% in 2006, but then decreased to 0.56% in 2014, lower than the 2004 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: 24.5% of US tax filers donate to charity (US IRS, 2016a) compared to 21.3% of Canadians (CRA, 2016a).

The gap between these two countries widens when considering the depth of the generosity of each. In 2014, Americans gave 1.42% of their aggregate income to charity (US IRS, 2016a; Bureau of Economic Analysis, 2016). This rate of giving is over two-and-a-half times that shown by Canadians, who gave 0.56% of aggregate income to charity in 2014 (CRA, 2016a).⁴ Total donations were US\$210.2 billion in the US in 2014 and CA\$9.0 billion in Canada. If Canadians 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 2014 tax year, 29.7% of American tax filers itemized deductions (US IRS, 2016a).

given the same percentage of their aggregate income to charity as Americans had, there would have been \$13.9 billion more Canadian donations to charities (a potential total of \$22.9 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 (38.2%). New Jersey is second with 34.9% of tax filers donating, followed closely by Connecticut (34.5%). Only Manitoba, Canada's highest ranked province on this measure, is among the top 20 (ranked 19th out of 64) with 24.8% of its tax filers donating to charity. Prince Edward Island, with 23.7% of its tax filers donating, was Canada's second highest ranked jurisdiction on this measure (ranked 23rd out of 64).

In comparing the depth of charitable giving, Canadian provinces and territories do far worse than US jurisdictions. In Utah, 3.17% of aggregate income was donated to charity—by far

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, 2014 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	22.8	30	1.75	5	6,704	15
Alaska	16.1	58	0.81	50	5,621	25
Arizona	24.0	22	1.26	32	4,730	38
Arkansas	18.3	53	1.45	19	7,219	9
California	28.2	11	1.46	17	5,883	20
Colorado	26.7	15	1.31	30	5,110	32
Connecticut	34.5	3	1.42	20	5,630	24
Delaware	26.5	16	1.20	34	4,324	44
District of Columbia	32.5	4	1.86	4	7,906	7
Florida	18.7	50	1.39	21	6,767	12
Georgia	28.2	11	2.12	3	6,729	14
Hawaii	23.7	23	0.96	44	3,919	47
Idaho	22.8	30	1.58	10	5,997	18
Illinois	26.9	14	1.36	28	5,149	31
Indiana	18.6	51	1.17	37	5,441	27
Iowa	23.7	23	1.15	39	4,627	43
Kansas	21.3	36	1.49	15	7,059	11
Kentucky	21.3	36	1.19	36	4,842	36
Louisiana	17.9	55	1.16	38	6,238	17
Maine	20.9	40	0.82	49	3,379	50
Maryland	38.2	1	1.71	6	4,926	35
Massachusetts	30.5	7	1.37	26	5,396	28
Michigan	22.4	32	1.24	33	4,799	37
Minnesota	29.7	8	1.38	24	4,658	40
Mississippi	19.4	48	1.58	10	6,704	16
Missouri	21.0	38	1.38	24	5,917	19
Montana	21.9	35	1.39	21	5,349	29
Nebraska	23.3	27	1.31	30	5,750	23
Nevada	20.3	42	1.36	28	5,834	21
New Hampshire	24.3	21	0.85	48	3,647	49
New Jersey	34.9	2	1.13	40	3,832	48
New Mexico	17.6	56	1.04	43	4,941	34
New York	28.9	10	1.66	7	6,767	13
North Carolina	24.9	18	1.54	12	5,538	26
North Dakota	12.9	62	0.89	47	8,044	5

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Table 3: Results and Ranks for Charitable Contributions in Canada and the US, 2014 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)
Ohio	21.0	38	1.11	41	4,641	42
Oklahoma	19.1	49	1.54	12	8,592	4
Oregon	29.0	9	1.51	14	4,712	39
Pennsylvania	23.5	26	1.10	42	4,647	41
Rhode Island	27.6	13	0.95	45	3,344	51
South Carolina	23.2	28	1.61	9	5,805	22
South Dakota	13.6	61	1.37	26	9,604	2
Tennessee	16.7	57	1.49	15	8,027	6
Texas	18.1	54	1.39	21	7,883	8
Utah	31.0	5	3.17	1	9,268	3
Vermont	20.1	44	0.94	46	4,291	45
Virginia	30.8	6	1.46	17	5,094	33
Washington	24.5	20	1.63	8	7,104	10
West Virginia	12.3	63	0.75	52	5,150	30
Wisconsin	25.5	17	1.20	34	4,290	46
Wyoming	15.2	59	2.17	2	16,644	1
British Columbia	20.3	42	0.67	53	2,019	53
Alberta	22.1	34	0.65	54	2,443	52
Saskatchewan	22.9	29	0.60	57	1,735	57
Manitoba	24.8	19	0.81	50	1,869	54
Ontario	22.4	32	0.64	55	1,783	55
Quebec	19.8	46	0.27	62	726	64
New Brunswick	19.6	47	0.50	58	1,320	61
Nova Scotia	20.4	41	0.48	59	1,318	62
Prince Edward Island	23.7	23	0.64	55	1,400	59
Newfoundland & Labrador	19.9	45	0.34	60	1,021	63
Yukon	18.4	52	0.30	61	1,363	60
Northwest Territories	13.8	60	0.21	63	1,459	58
Nunavut	8.9	64	0.20	64	1,735	56
Canada	21.3		0.56		1,618	
United States	24.5		1.42		5,807	

Sources: CRA (2016a); Statistics Canada (2016a); United States, Bureau of Economic Analysis (2016); United States, Internal Revenue Service (2016a); calculations by authors.

the highest percentage among US states and Canadian provinces. Wyoming is second on this measure with 2.17% 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 0.81%—roughly a quarter of the amount donated in Utah. Alaska tied with Manitoba in terms of the depth of charitable giving and 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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Canada's highest ranked province is Manitoba; Quebec ranks last among Canadian provinces.

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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\$5,807 per year (US IRS, 2016a)—more than three-and-a-half times the average Canadian donation of CA\$1,618 a year (CRA, 2016a). Wyoming, the top-ranked jurisdiction on this measure, recorded an average annual charitable donation of US\$16,644—almost seven times the average annual donation of CA\$2,443 in Alberta, Canada's top-performing province on this measure. Even in Rhode Island, the lowest-ranked US state, the average donation (US\$3,344) is \$901 more than the average donation in Alberta. The disparity is more pronounced when currency differences are accounted for in the 2014 tax year.⁶

⁶ In 2014, US\$1.00 was worth an average CA\$1.105 at the spot rate (Statistics Canada, 2016b).

The 2016 Generosity Index

Table 4 displays the overall results of the 2016 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 the District of Columbia is third with an overall score of 6.8. Canada's highest ranked province, Manitoba, is 37th overall, scoring 3.7 on the 2016 Generosity Index. Quebec ranks 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 0.9 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 2016 Generosity Index

Table 4: 2016 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	31.0	7.5	5	3.2	10.0	1
Maryland	7.5	2	38.2	10.0	1	1.7	5.1	6
District of Columbia	6.8	3	32.5	8.1	4	1.9	5.6	4
Georgia	6.5	4	28.2	6.6	11	2.1	6.5	3
Connecticut	6.4	5	34.5	8.7	3	1.4	4.1	20
New Jersey	6.0	6	34.9	8.9	2	1.1	3.1	40
New York	5.9	7	28.9	6.8	10	1.7	4.9	7
Virginia	5.9	7	30.8	7.5	6	1.5	4.2	17
Massachusetts	5.7	9	30.5	7.4	7	1.4	3.9	26
Oregon	5.6	10	29.0	6.9	9	1.5	4.4	14
Minnesota	5.5	11	29.7	7.1	8	1.4	4.0	24
California	5.4	12	28.2	6.6	11	1.5	4.2	17
Washington	5.1	13	24.5	5.3	20	1.6	4.8	8
North Carolina	5.0	14	24.9	5.5	18	1.5	4.5	12
Illinois	5.0	14	26.9	6.1	14	1.4	3.9	28
Alabama	5.0	14	22.8	4.7	30	1.8	5.2	5
Colorado	4.9	17	26.7	6.1	15	1.3	3.7	30
South Carolina	4.8	18	23.2	4.9	28	1.6	4.7	9
Idaho	4.7	19	22.8	4.7	30	1.6	4.6	10
Delaware	4.7	19	26.5	6.0	16	1.2	3.4	34
Wisconsin	4.5	21	25.5	5.7	17	1.2	3.4	34
Rhode Island	4.5	21	27.6	6.4	13	1.0	2.5	45
Arizona	4.4	23	24.0	5.2	22	1.3	3.6	32
Wyoming	4.4	23	15.2	2.2	59	2.2	6.6	2
Nebraska	4.3	25	23.3	4.9	27	1.3	3.7	30
Kansas	4.3	25	21.3	4.2	36	1.5	4.3	15
Montana	4.2	27	21.9	4.4	35	1.4	4.0	21
Iowa	4.1	28	23.7	5.1	23	1.2	3.2	39
Michigan	4.1	28	22.4	4.6	32	1.2	3.5	33
Missouri	4.1	28	21.0	4.1	38	1.4	4.0	24
Mississippi	4.1	28	19.4	3.6	48	1.6	4.6	10
Oklahoma	4.0	32	19.1	3.5	49	1.5	4.5	12
Pennsylvania	4.0	32	23.5	5.0	26	1.1	3.0	42
Nevada	3.9	34	20.3	3.9	42	1.4	3.9	28
Kentucky	3.8	35	21.3	4.2	36	1.2	3.3	36
Hawaii	3.8	35	23.7	5.1	23	1.0	2.6	44
New Hampshire	3.7	37	24.3	5.3	21	0.9	2.2	48

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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)
Manitoba	3.7	37	24.8	5.4	19	0.8	2.1	50
Florida	3.7	37	18.7	3.3	50	1.4	4.0	21
Arkansas	3.7	37	18.3	3.2	53	1.5	4.2	19
Ohio	3.6	41	21.0	4.1	38	1.1	3.1	41
Texas	3.6	41	18.1	3.1	54	1.4	4.0	21
Tennessee	3.5	43	16.7	2.7	57	1.5	4.3	15
Indiana	3.3	44	18.6	3.3	51	1.2	3.3	37
Prince Edward Island	3.3	44	23.7	5.1	23	0.6	1.5	55
Vermont	3.2	46	20.1	3.8	44	0.9	2.5	46
Louisiana	3.2	46	17.9	3.1	55	1.2	3.2	38
Maine	3.1	48	20.9	4.1	40	0.8	2.1	49
Saskatchewan	3.1	48	22.9	4.8	29	0.6	1.3	57
Alberta	3.0	50	22.1	4.5	34	0.7	1.5	54
Ontario	3.0	50	22.4	4.6	32	0.6	1.5	55
New Mexico	2.9	52	17.6	3.0	56	1.0	2.8	43
South Dakota	2.8	53	13.6	1.6	61	1.4	3.9	26
British Columbia	2.7	54	20.3	3.9	42	0.7	1.6	53
Nova Scotia	2.4	55	20.4	3.9	41	0.5	0.9	59
New Brunswick	2.3	56	19.6	3.7	47	0.5	1.0	58
Alaska	2.3	56	16.1	2.5	58	0.8	2.1	50
Newfoundland & Labrador	2.1	58	19.9	3.8	45	0.3	0.5	60
Quebec	2.0	59	19.8	3.7	46	0.3	0.2	62
North Dakota	1.8	60	12.9	1.4	62	0.9	2.3	47
Yukon	1.8	60	18.4	3.2	52	0.3	0.3	61
West Virginia	1.5	62	12.3	1.2	63	0.8	1.9	52
Northwest Territories	0.9	63	13.8	1.7	60	0.2	0.0	63
Nunavut	0.0	64	8.9	0.0	64	0.2	0.0	64

Sources: CRA (2016a); Statistics Canada (2016a); United States, Bureau of Economic Analysis (2016); United States, Internal Revenue Service (2016a); 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 overall scores.

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