

## Generosity in Canada and the United States: The 2017 Generosity Index

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### SUMMARY

■ Manitoba had the highest percentage of tax filers that donated to charity among the provinces (24.6%) during the 2015 tax year while New Brunswick and Quebec had the lowest (19.3%). Manitoba also donated the highest percentage of its aggregate income to charity among the provinces (0.83%) 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 (20.9%) 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 1.43%).

■ 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 19<sup>th</sup> 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 three US states (Alaska, Maine, and West Virginia) where the percentage of aggregate income donated was less than the percentage donated in Manitoba (0.83%), Canada's highest ranked province.

■ US jurisdictions top the overall Generosity Index rankings. Utah places first (scoring 8.7 out of 10.0), followed by Maryland (7.7) and District of Columbia (7.1). Manitoba is the highest-scoring Canadian province (3.8) but ranks only 37<sup>th</sup> 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.<sup>1</sup> As it has done in previous years, the 2017 index reveals a substantial generosity gap between the two countries.

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<sup>1</sup> 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 2015 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, 2017b).

## 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.<sup>2</sup> 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.<sup>3</sup>

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 2015 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-

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<sup>2</sup> 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, 2017b). 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.

<sup>3</sup> 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 2015 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	20.0	6	0.68	2	2,134	2
Alberta	21.6	5	0.66	3	2,581	1
Saskatchewan	22.4	3	0.60	5	1,835	5
Manitoba	24.6	1	0.83	1	1,973	3
Ontario	22.0	4	0.63	4	1,870	4
Quebec	19.3	9	0.26	11	747	13
New Brunswick	19.3	9	0.48	7	1,328	11
Nova Scotia	19.8	7	0.47	8	1,340	10
Prince Edward Island	22.9	2	0.59	6	1,369	9
Newfoundland & Labrador	19.5	8	0.34	9	1,062	12
Yukon	17.8	11	0.29	10	1,402	8
Northwest Territories	13.2	12	0.22	12	1,642	7
Nunavut	8.1	13	0.19	13	1,822	6

Sources: CRA (2017a); Statistics Canada (2017a); 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 (24.6%) among the provinces. Prince Edward Island ranked in second place with 22.9%. Quebec and Newfoundland & Labrador are tied for being the provinces with the lowest percentage of tax filers donating to charity (19.3%), followed by Newfoundland & Labrador (19.5%). In the territories, the percentage of tax filers who donated to charity ranges from 8.1% in Nunavut to 17.8% in the Yukon.

At 0.83%, Manitobans donated the highest percentage of their aggregate income to charity. Residents of British Columbia were next, donating 0.68% of their aggregate income, followed closely by residents of Alberta (0.66%) and Ontario (0.63%). Quebecers rank last among the provinces; they donated 0.26% of aggregate income to charity—a little less than 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 (\$2,581), followed by British Columbia (\$2,134, and Manitoba (\$1,973). As was

**Table 2: Change in Canadian Generosity by Province, 2005 to 2015**

Province/ Territory	Percentage of tax filers donating to charity (%)				Percentage of aggregate income donated to charity (%)			
	2005	2010	2015	% change 2005 to 2015	2005	2010	2015	% change 2005 to 2015
British Columbia	23.8	21.4	20.0	-15.7	0.79	0.76	0.68	-14.5
Alberta	25.3	23.6	21.6	-14.6	0.85	0.82	0.66	-22.5
Saskatchewan	26.3	24.6	22.4	-14.6	0.85	0.70	0.60	-29.3
Manitoba	27.9	25.8	24.6	-12.0	1.26	0.91	0.83	-34.0
Ontario	27.3	24.0	22.0	-19.4	0.94	0.75	0.63	-32.8
Quebec	22.6	21.6	19.3	-14.3	0.34	0.31	0.26	-21.5
New Brunswick	23.2	21.0	19.3	-16.8	0.67	0.58	0.48	-28.6
Nova Scotia	23.0	22.1	19.8	-14.3	0.71	0.55	0.47	-34.1
Prince Edward Island	27.7	24.8	22.9	-17.4	0.67	0.75	0.59	-12.5
Newfoundland & Labrador	22.3	20.9	19.5	-12.7	0.50	0.45	0.34	-31.1
Yukon	24.8	20.0	17.8	-28.2	0.54	0.32	0.29	-45.2
Northwest Territories	15.8	16.6	13.2	-16.4	0.26	0.28	0.22	-15.1
Nunavut	10.6	9.7	8.1	-23.8	0.17	0.23	0.19	11.0

Sources: CRA (2007, 2012, and 2017a); Statistics Canada (2017a); calculations by authors.

the case last year, Quebec ranked last among the provinces and territories with an average yearly value of charitable donations of \$747—less than half the national average of \$1,699.

## Canadian giving trends from 2004 to 2015

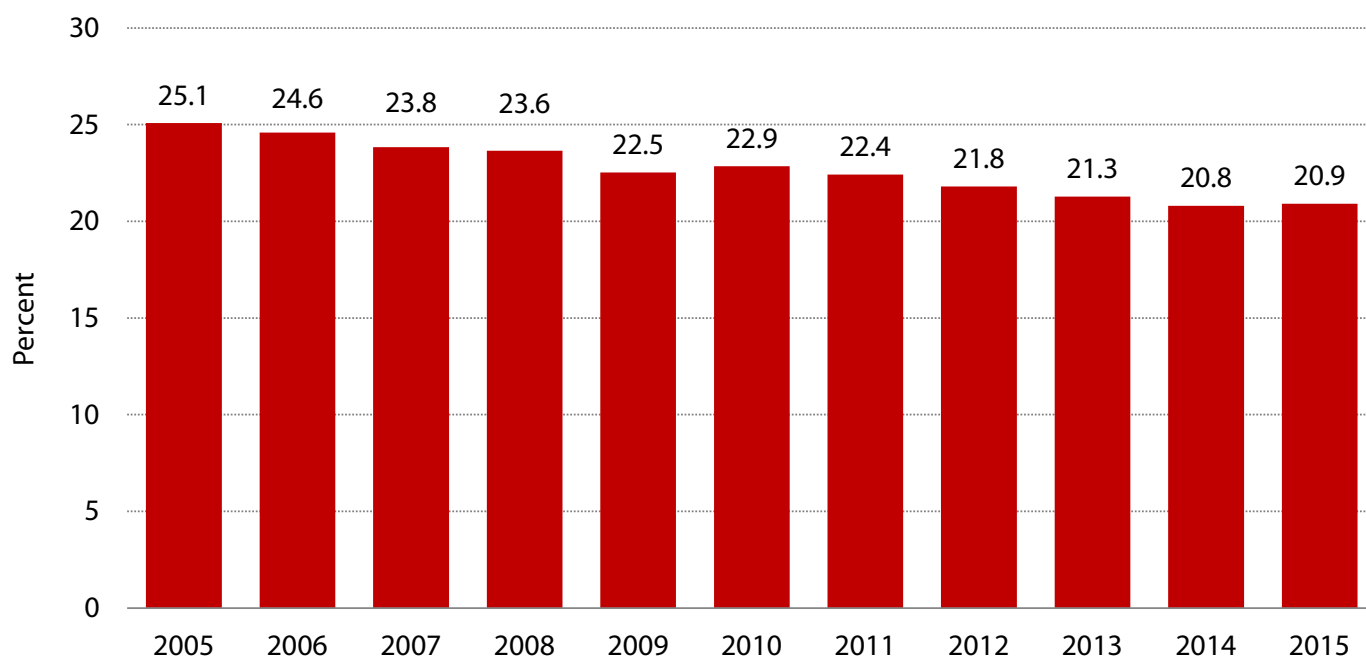
Table 2 presents the extent and depth of charitable giving by Canadian province and territory in 2005, 2010, and 2015, as well as the change in generosity from 2005 to 2015. What is most striking about these trends is that the extent of charitable giving fell in every Canadian jurisdiction. All of the 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

19.4%) and Prince Edward Island (decreasing by 17.4%). Among the provinces and territories, Yukon saw the largest drop in the extent of giving (at 28.2%).

At the same time, only Nunavut (11.0%) 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 Nova Scotia (34.1%), Manitoba (34.0%), and Ontario (32.8%). The largest decline among Canadian jurisdictions was in the Yukon (45.2%).

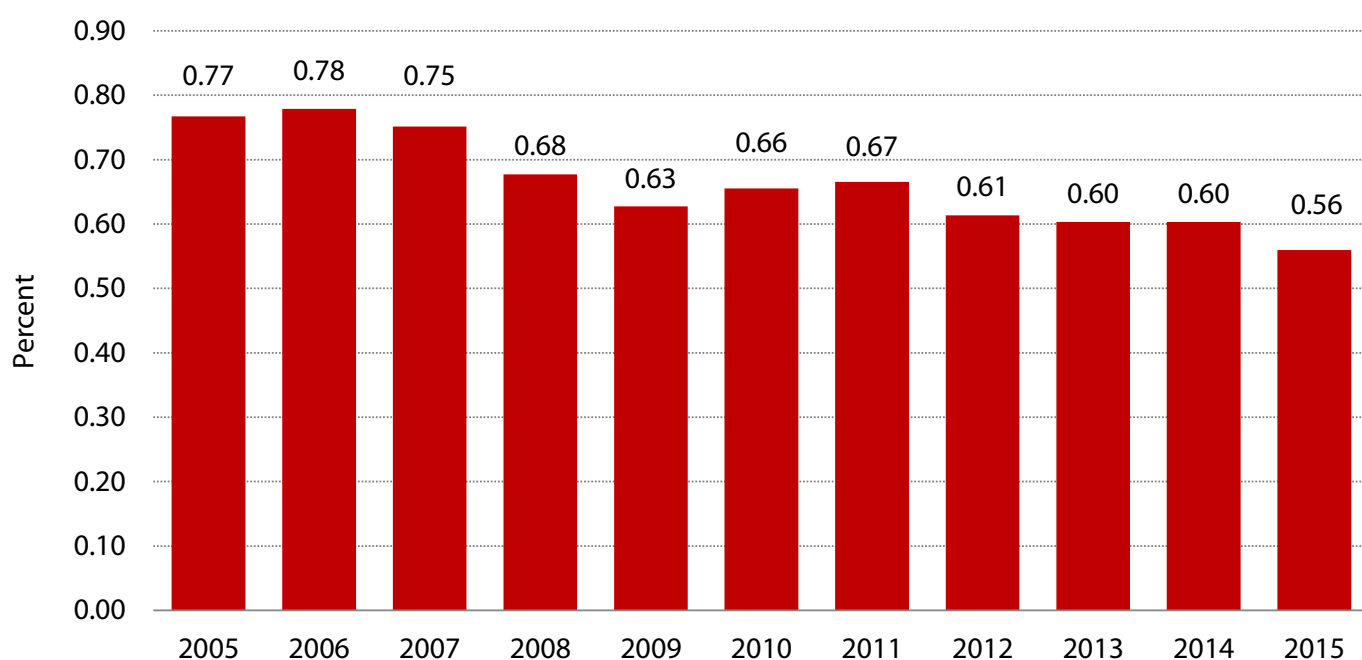
Figures 1 and 2 display national annual charitable giving trends between 2005 and 2015. The percentage of Canadian tax filers donating to charity over the period has fallen from 25.1%

Figure 1: Percentage of tax filers donating to charity in Canada, 2005 to 2015



Source: CRA (2007-2017a); calculations by authors.

Figure 2: Percentage of aggregate income donated to charity in Canada, 2005 to 2015



Source: CRA (2007-2017a); Statistics Canada (2017a); calculations by authors.



in 2005 to 20.9% in 2015 (figure 1). That is a drop of more than 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 decreased from 0.77% in 2005 to 0.56% in 2015. All subnational Canadian jurisdictions except for the Yukon experienced a similar downward 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 3.6 percentage points higher: 24.5% of US tax filers donate to charity (US IRS, 2017a) compared to 20.9% of Canadians (CRA, 2017a).

The gap between these two countries widens when considering the depth of the generosity of each. In 2015, Americans gave 1.43% of their aggregate income to charity (US IRS, 2017a; Bureau of Economic Analysis, 2017). 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 2015 (CRA, 2017a).<sup>4</sup> Total donations were US\$222.2 billion in the US in 2015 and CA\$9.4 billion in Canada. If Canadians had given the same percentage of their aggregate

income to charity as Americans had, there would have been \$14.6 billion more Canadian donations to charities (a potential total of \$24.0 billion).

## Subnational differences

The generosity gap varies significantly among subnational jurisdictions.<sup>5</sup> 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 (38.5%). New Jersey is second with 35.0% 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 19<sup>th</sup> out of 64) with 24.6% of its tax filers donating to charity. Prince Edward Island, with 22.9% of its tax filers donating, was Canada's second highest ranked jurisdiction on this measure (ranked 29<sup>th</sup> out of 64).

In comparing the depth of charitable giving, Canadian provinces and territories do far worse than US jurisdictions. In Utah, 3.13% of aggregate income was donated to charity—by far the

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<sup>4</sup> 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 2015 tax year, 29.8% of American tax filers itemized deductions (US IRS, 2017a).

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<sup>5</sup> 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.

# Generosity in Canada and the United States: The 2017 Generosity Index

**Table 3: Results and Ranks for Charitable Contributions in Canada and the US, 2015 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	22.7	30	1.83	5	7,271	12
Alaska	16.1	58	0.81	50	5,766	23
Arizona	24.1	21	1.26	32	4,870	38
Arkansas	18.1	53	1.86	4	9,704	3
California	28.5	11	1.48	14	6,241	18
Colorado	26.5	14	1.37	22	5,595	28
Connecticut	34.5	3	1.42	19	5,713	25
Delaware	26.3	15	1.17	35	4,358	45
District of Columbia	32.7	4	2.00	3	8,801	5
Florida	18.9	50	1.45	17	7,336	11
Georgia	28.3	12	2.25	2	7,486	9
Hawaii	23.4	24	0.94	45	4,074	47
Idaho	23.0	28	1.63	10	6,308	17
Illinois	26.1	16	1.33	26	5,389	29
Indiana	18.3	52	1.16	36	5,641	27
Iowa	23.9	23	1.16	36	4,768	41
Kansas	21.1	37	1.39	21	6,735	16
Kentucky	21.2	36	1.22	34	5,149	36
Louisiana	18.1	53	1.13	38	6,236	19
Maine	20.9	39	0.81	50	3,433	50
Maryland	38.5	1	1.75	6	5,166	35
Massachusetts	30.5	7	1.29	29	5,316	31
Michigan	22.3	32	1.28	31	5,198	34
Minnesota	29.3	8	1.33	26	4,659	43
Mississippi	19.7	45	1.62	11	6,839	15
Missouri	21.1	37	1.34	25	5,857	22
Montana	22.1	33	1.33	26	5,321	30
Nebraska	23.2	27	1.26	32	5,687	26
Nevada	20.6	40	1.29	29	5,753	24
New Hampshire	24.1	21	0.85	48	3,692	49
New Jersey	35.0	2	1.12	39	3,944	48
New Mexico	17.4	56	1.00	43	4,968	37
New York	29.0	9	1.66	8	6,894	14
North Carolina	24.7	18	1.58	12	5,953	21
North Dakota	13.4	61	0.87	47	7,338	10

# Generosity in Canada and the United States: The 2017 Generosity Index

**Table 3: Results and Ranks for Charitable Contributions in Canada and the US, 2015 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	40	1.09	41	4,800	40
Oklahoma	19.1	49	1.41	20	7,725	8
Oregon	29.0	9	1.47	16	4,831	39
Pennsylvania	23.4	24	1.08	42	4,764	42
Rhode Island	27.4	13	0.89	46	3,231	51
South Carolina	23.4	24	1.64	9	6,111	20
South Dakota	13.5	60	1.35	24	9,808	2
Tennessee	16.5	57	1.48	14	8,405	6
Texas	18.4	51	1.36	23	7,801	7
Utah	30.8	5	3.13	1	9,520	4
Vermont	19.9	43	0.95	44	4,454	44
Virginia	30.8	5	1.45	17	5,239	33
Washington	24.2	20	1.52	13	6,932	13
West Virginia	12.3	63	0.75	52	5,301	32
Wisconsin	25.0	17	1.12	39	4,172	46
Wyoming	15.3	59	1.70	7	13,231	1
British Columbia	20.0	42	0.68	53	2,134	53
Alberta	21.6	35	0.66	54	2,581	52
Saskatchewan	22.4	31	0.60	56	1,835	56
Manitoba	24.6	19	0.83	49	1,973	54
Ontario	22.0	34	0.63	55	1,870	55
Quebec	19.3	47	0.26	62	747	64
New Brunswick	19.3	47	0.48	58	1,328	62
Nova Scotia	19.8	44	0.47	59	1,340	61
Prince Edward Island	22.9	29	0.59	57	1,369	60
Newfoundland & Labrador	19.5	46	0.34	60	1,062	63
Yukon	17.8	55	0.29	61	1,402	59
Northwest Territories	13.2	62	0.22	63	1,642	58
Nunavut	8.1	64	0.19	64	1,822	57
Canada	20.9		0.56		1,699	
United States	24.5		1.43		6,058	

Sources: CRA (2017a); Statistics Canada (2017a); United States, Bureau of Economic Analysis (2017); United States, Internal Revenue Service (2017a); calculations by authors.



highest percentage among US states and Canadian provinces. Georgia is second on this measure with 2.25% 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 0.83%—roughly a quarter of the amount donated in Utah. Alaska, Maine, and West Virginia were the only US states where the percentage of aggregate income donated was less than the percentage of aggregate income donated in Manitoba.

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The Generosity Index  
recognizes the magnitude  
of charitable donations eligible  
for income tax deduction.

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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\$6,058 per year (US IRS, 2017a)—more than three-and-a-half times the average Canadian donation of CA\$1,699 a year (CRA, 2017a). Wyoming, the top-ranked jurisdiction on this measure, recorded an average annual charitable donation of US\$13,231—more than five times the average annual donation of CA\$2,581 in Alberta, Canada's top-performing province on this measure. Even in Rhode Island, the lowest-ranked US state, the average donation (US\$3,231) is \$650 more than the average donation in Alberta. The disparity is more pronounced when currency differences are accounted for in the 2015 tax year.<sup>6</sup>

<sup>6</sup> In 2015, US\$1.00 was worth an average CA\$1.279 at the spot rate (Statistics Canada, 2017b).

The 2017 Generosity Index

Table 4 displays the overall results of the 2017 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 8.7 out of 10.0. Maryland ranks second with an overall score of 7.7, and the District of Columbia is third with an overall score of 7.1. Canada's highest ranked province, Manitoba, is 37<sup>th</sup> overall, scoring 3.8 on the 2017 Generosity Index. Quebec ranks last among Canadian provinces, placing 59<sup>th</sup> 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 2017 Generosity Index

**Table 4: 2017 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	8.7	1	30.8	7.5	5	3.1	10.0	1
Maryland	7.7	2	38.5	10.0	1	1.8	5.3	6
District of Columbia	7.1	3	32.7	8.1	4	2.0	6.2	3
Georgia	6.8	4	28.3	6.6	12	2.3	7.0	2
Connecticut	6.4	5	34.5	8.7	3	1.4	4.2	19
New Jersey	6.0	6	35.0	8.8	2	1.1	3.2	39
New York	5.9	7	29.0	6.9	9	1.7	5.0	8
Virginia	5.9	7	30.8	7.5	5	1.5	4.3	17
Massachusetts	5.6	9	30.5	7.4	7	1.3	3.7	29
Oregon	5.6	9	29.0	6.9	9	1.5	4.4	16
California	5.5	11	28.5	6.7	11	1.5	4.4	14
Minnesota	5.4	12	29.3	7.0	8	1.3	3.9	26
Alabama	5.2	13	22.7	4.8	30	1.8	5.6	5
North Carolina	5.1	14	24.7	5.5	18	1.6	4.7	12
Colorado	5.0	15	26.5	6.1	14	1.4	4.0	22
South Carolina	5.0	15	23.4	5.0	24	1.6	4.9	9
Washington	4.9	17	24.2	5.3	20	1.5	4.5	13
Illinois	4.9	17	26.1	5.9	16	1.3	3.9	26
Idaho	4.9	17	23.0	4.9	28	1.6	4.9	10
Delaware	4.7	20	26.3	6.0	15	1.2	3.3	35
Arizona	4.5	21	24.1	5.3	21	1.3	3.6	32
Arkansas	4.5	21	18.1	3.3	53	1.9	5.7	4
Wisconsin	4.4	23	25.0	5.6	17	1.1	3.2	39
Rhode Island	4.4	23	27.4	6.3	13	0.9	2.4	46
Nebraska	4.3	25	23.2	5.0	27	1.3	3.6	32
Mississippi	4.3	25	19.7	3.8	45	1.6	4.9	11
Kansas	4.2	27	21.1	4.3	37	1.4	4.1	21
Montana	4.2	27	22.1	4.6	33	1.3	3.9	26
Iowa	4.2	27	23.9	5.2	23	1.2	3.3	36
Michigan	4.2	27	22.3	4.7	32	1.3	3.7	31
Missouri	4.1	31	21.1	4.3	37	1.3	3.9	25
Pennsylvania	4.0	32	23.4	5.0	24	1.1	3.0	42
Oklahoma	3.9	33	19.1	3.6	49	1.4	4.1	20
Nevada	3.9	33	20.6	4.1	40	1.3	3.7	29
Kentucky	3.9	33	21.2	4.3	36	1.2	3.5	34
Florida	3.9	33	18.9	3.6	50	1.5	4.3	17
Wyoming	3.8	37	15.3	2.4	59	1.7	5.1	7

# Generosity in Canada and the United States: The 2017 Generosity Index

Table 4: 2017 Generosity Index Scores for Canada and the US *(continued)*

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	3.8	37	23.4	5.0	24	0.9	2.6	45
New Hampshire	3.8	37	24.1	5.3	21	0.9	2.2	48
Manitoba	3.8	37	24.6	5.4	19	0.8	2.2	49
Texas	3.7	41	18.4	3.4	51	1.4	4.0	23
Ohio	3.6	42	20.6	4.1	40	1.1	3.1	41
Tennessee	3.6	42	16.5	2.8	57	1.5	4.4	14
Indiana	3.3	44	18.3	3.4	52	1.2	3.3	36
Vermont	3.2	45	19.9	3.9	43	1.0	2.6	44
Louisiana	3.2	45	18.1	3.3	53	1.1	3.2	38
Maine	3.2	45	20.9	4.2	39	0.8	2.1	50
Prince Edward Island	3.1	48	22.9	4.9	29	0.6	1.4	57
Saskatchewan	3.0	49	22.4	4.7	31	0.6	1.4	56
Alberta	3.0	49	21.6	4.4	35	0.7	1.6	54
Ontario	3.0	49	22.0	4.6	34	0.6	1.5	55
New Mexico	2.9	52	17.4	3.1	56	1.0	2.8	43
South Dakota	2.9	52	13.5	1.8	60	1.4	3.9	24
British Columbia	2.8	54	20.0	3.9	42	0.7	1.7	53
Nova Scotia	2.4	55	19.8	3.8	44	0.5	1.0	59
Alaska	2.4	55	16.1	2.6	58	0.8	2.1	50
New Brunswick	2.3	57	19.3	3.7	47	0.5	1.0	58
Newfoundland & Labrador	2.1	58	19.5	3.8	46	0.3	0.5	60
Quebec	2.0	59	19.3	3.7	47	0.3	0.2	62
North Dakota	2.0	59	13.4	1.7	61	0.9	2.3	47
Yukon	1.8	61	17.8	3.2	55	0.3	0.3	61
West Virginia	1.6	62	12.3	1.4	63	0.8	1.9	52
Northwest Territories	0.9	63	13.2	1.7	62	0.2	0.1	63
Nunavut	0.0	64	8.1	0.0	64	0.2	0.0	64

Sources: CRA (2017a); Statistics Canada (2017a); United States, Bureau of Economic Analysis (2017); United States, Internal Revenue Service (2017a); 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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