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## Generosity in Canada and the United States

The 2011 Generosity Index

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### Main Conclusions

- The province with the highest percentage of tax filers that donated to charity during the 2009 tax year is Manitoba (26.0%); the province with the lowest percentage is Newfoundland & Labrador (20.8%).
- Of all the provinces, Manitoba donated the highest percentage of its aggregate income to charity during the 2009 tax year (0.89%); Quebec donated the lowest percentage (0.30%).
- The percentage of tax filers donating to charity fell in almost every Canadian province between 1999 and 2009. Meanwhile, the percentage of aggregate personal income donated increased in one half of the Canadian provinces and decreased in the other half.
- A higher percentage of tax filers donated to charity in the United States (26.6%) than in Canada (23.0%) during the 2009 tax year. Similarly, Americans (at 1.32%) gave a higher percentage of their aggregate income to charity than did Canadians (at 0.64%).
- The extent of generosity (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 subnational donors (provinces, territories, and states) during 2009 (ranked 23rd out of 64).
- The depth of generosity (the percentage of aggregate income donated) was less in the Canadian provinces and territories than in all but four of the US states during the 2009 tax year.
- US jurisdictions top the overall Generosity Index rankings. Utah places first (8.8 out of 10.0), followed by Maryland (7.5 out of 10.0), and Connecticut (6.2 out of 10.0). Manitoba is the highest-scoring Canadian province (3.8 out of 10.0), but its performance ranks only 34<sup>th</sup> overall out of 64 North American jurisdictions.

## Introduction

Interest in the charitable sector heightens each year as the holiday season approaches. 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 2011 index reveals a substantial generosity gap between the two countries.

## The Generosity Index

The Generosity Index measures private monetary generosity using two key indicators. The percentage of tax filers who donated to charity indicates the extent of generosity, while the percentage of aggregate personal income donated to charity indicates the depth of charitable



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giving.<sup>2</sup> 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.<sup>3</sup> The jurisdictions included in the index are the 10 Canadian provinces and three territories, the 50 US states, and Washington, DC. The data used are from the 2009 tax year—the most recent year for which 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 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 (26.0%) among the provinces. Prince Edward Island (25.0%) was next, followed by Saskatchewan (24.7%). The provinces where the lowest percentage of tax filers donated to charity are Newfoundland & Labrador (20.8%) and New Brunswick (21.2%). In the territories, the percentage of tax filers who donated to charity ranges from 9.5% in Nunavut to 20.3% in the Yukon.

At 0.89%, Manitobans donate the highest percentage of their aggregate personal income to charity. Albertans are next at 0.76%, followed by British Columbians and Ontarians, tied for third at 0.74%. Quebecers rank last among the

provinces since they donate 0.30% of aggregate income to charity—approximately one-third of the rate 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 (\$2,112), followed by Nunavut (\$1,721) and British Columbia (\$1,685). As in previous years, Quebec ranked last with an average value of charitable donations of \$606—less than half the national average of \$1,399.

## Canadian giving trends from 1999 to 2009

Table 2 presents the change in Canadian generosity, by province and territory, from 1999 to 2009. What is most striking about these trends is that the extent of charitable giving fell in nearly every Canadian province. Newfoundland & Labrador was the only province to see an increase (1.8%) in the percentage of tax filers donating to charity. Two of the territories, the Yukon (increasing by 14.2%) and Northwest Territories (increasing by 10.8%), also saw growth in the percentage of tax filers donating to charity. The provinces where the drops in the percentage of tax filers donating to charity are most pronounced are Ontario (decreasing by 11.6%), Prince Edward Island (decreasing by 9.1%), and Manitoba (decreasing by 9.0%). Quebec saw the most modest drop in the extent of giving (at 1.7%) among the provinces and territories.

**Table 1: Canadian Results and Rankings for the 2009 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	21.7	7	0.74	3	1,685	3
Alberta	23.7	5	0.76	2	2,112	1
Saskatchewan	24.7	3	0.72	5	1,468	6
Manitoba	26.0	1	0.89	1	1,633	4
Ontario	24.2	4	0.74	3	1,598	5
Quebec	21.7	7	0.30	11	606	13
New Brunswick	21.2	9	0.58	8	1,152	9
Nova Scotia	22.4	6	0.61	7	1,222	8
Prince Edward Island	25.0	2	0.71	6	1,123	10
Newfoundland & Labrador	20.8	10	0.46	9	934	12
Yukon	20.3	11	0.31	10	1,087	11
Northwest Territories	16.1	12	0.26	12	1,300	7
Nunavut	9.5	13	0.25	13	1,721	2
Canada	23.0		0.64		1,399	

Sources: Canada Revenue Agency, 2011a; Statistics Canada, 2011a; calculations by authors.

On the other hand, half of Canadian provinces recorded increases in the depth of charitable giving between 1999 and 2009 while half recorded declines. However, the increase is by far the most pronounced in the territory of Nunavut where the percentage of aggregate income donated to charity grew by 38.7%. Prince Edward Island and Nova Scotia also saw significant increases in the depth of charitable giving, recording increases of 11.8 % and 9.0%, respectively. In sharp contrast, the percentage of aggregate income donated to charity decreased by 31.7% in the Yukon, by 24.0% in the Northwest

Territories, and by 10.2% in New Brunswick.

### 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 well over three percentage points higher: 26.6% of US tax filers donate to charity (United States Internal Revenue Service, 2011a), compared to 23.0% of Canadians (Canada Revenue Agency, 2011a).

The gap between these two countries widens significantly when considering the depth of the generosity of each. In 2009, Americans gave 1.32% of their aggregate income to charity, with donations totaling US\$157.6 billion (United States Internal Revenue Service, 2011a; Bureau of Economic Analysis, 2011). This rate of giving is more than double that of Canadians, who gave 0.64% of aggregate income (CA\$7.8 billion in total) to charity in 2009 (Canada Revenue Agency, 2011a; Statistics Canada, 2011a).<sup>4</sup> If Canadians had given the same percentage of their aggregate income to charity as Americans had, Canada's

**Table 2: Change in Canadian Generosity by Province, 1999 to 2009**

	Percentage of tax filers donating to charity (%)				Percentage of aggregate income donated to charity (%)			
	1999	2004	2009	% change 1999-2009	1999	2004	2009	% change 1999-2009
British Columbia	22.7	23.5	21.7	(4.5)	0.70	0.84	0.74	6.5
Alberta	24.3	24.7	23.7	(2.1)	0.70	0.82	0.76	7.4
Saskatchewan	27.1	26.8	24.7	(8.8)	0.75	0.82	0.72	(4.5)
Manitoba	28.6	28.1	26.0	(9.0)	0.92	1.06	0.89	(3.4)
Ontario	27.3	27.6	24.2	(11.6)	0.76	0.94	0.74	(2.6)
Quebec	22.0	22.7	21.7	(1.7)	0.28	0.35	0.30	6.5
New Brunswick	22.6	22.9	21.2	(6.3)	0.64	0.68	0.58	(10.2)
Nova Scotia	23.8	23.1	22.4	(5.7)	0.56	0.64	0.61	9.0
Prince Edward Island	27.5	26.4	25.0	(9.1)	0.63	0.67	0.71	11.8
Newfoundland & Labrador	20.4	22.1	20.8	1.8	0.47	0.49	0.46	(2.5)
Yukon	17.7	22.7	20.3	14.2	0.45	0.42	0.31	(31.7)
Northwest Territories	14.6	18.5	16.1	10.8	0.34	0.36	0.26	(24.0)
Nunavut	10.1	12.6	9.5	(5.9)	0.18	0.18	0.25	38.7

Sources: Canada Customs and Revenue Agency, 2001; Canada Revenue Agency, 2011a, 2011b; Statistics Canada, 2011a; calculations by authors.

charities would have received an additional \$8.3 billion in private donations (a potential total of \$16.1 billion).

### Subnational differences

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

As was the case last year, Maryland has the highest percentage of tax

filers who donated to charity (40.8%), followed by New Jersey (36.6%) and Connecticut (36.3%). Only Manitoba, Canada's highest ranked province on this measure, is among the top 25 (ranked 23rd out of 64) with 26.0% of its tax filers donating to charity. Prince Edward Island is Canada's second highest ranked province on this measure (ranked 28th out of 64); 25.0% of Prince Edward Island's tax filers donated to charity.

In a comparison of the depth of charitable giving, Canadian provinces and territories do far worse than US jurisdictions; they fall behind all but four US states in terms of the percentage of income

donated. In Utah, 3.09% 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 1.85% of aggregate income donated to charity. In contrast, the percentage of aggregate income donated to charity in Manitoba, Canada's highest ranked province on this measure, was just 0.89%—less than a third the amount donated in Utah.

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\$4,191

**Table 3: Results and Rank for Charitable Contributions in Canada and the US, 2009 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—dollars)	Rank (out of 64)
Alabama	25.0	28	1.76	3	5,349	10
Alaska	18.4	58	0.98	44	4,490	18
Arizona	28.4	17	1.21	32	3,432	42
Arkansas	19.2	53	1.37	17	5,449	9
California	29.6	14	1.25	27	3,929	30
Colorado	31.0	9	1.35	19	3,839	33
Connecticut	36.3	3	1.36	18	4,184	25
Delaware	29.4	15	1.31	24	3,661	35
District of Columbia	33.3	5	1.47	13	5,678	6
Florida	21.9	43	1.25	27	4,471	20
Georgia	29.7	13	1.85	2	4,605	16
Hawaii	26.0	23	0.97	45	3,154	45
Idaho	25.9	25	1.58	6	4,483	19
Illinois	27.7	19	1.24	30	3,904	31
Indiana	21.1	49	1.18	34	4,080	26
Iowa	24.3	33	1.09	40	3,603	38
Kansas	24.3	33	1.48	12	5,028	12
Kentucky	23.2	39	1.23	31	3,982	29
Louisiana	18.5	57	1.10	39	4,958	13
Maine	22.6	41	0.80	52	2,702	50
Maryland	40.8	1	1.67	4	4,073	27
Massachusetts	32.5	8	1.12	37	3,522	40
Michigan	26.5	22	1.33	22	3,653	36
Minnesota	32.9	7	1.34	21	3,496	41
Mississippi	19.6	52	1.52	9	5,521	8
Missouri	23.7	37	1.25	27	4,261	22
Montana	22.8	40	1.38	16	4,244	23
Nebraska	24.5	32	1.28	26	4,336	21
Nevada	25.7	27	1.16	35	3,551	39
New Hampshire	26.7	21	0.86	49	2,727	49
New Jersey	36.6	2	1.13	36	3,148	46
New Mexico	19.2	53	0.99	43	3,748	34
New York	30.6	11	1.52	9	4,901	14

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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—dollars)	Rank (out of 64)
North Carolina	28.9	16	1.56	7	4,212	24
North Dakota	14.7	61	0.82	51	4,584	17
Ohio	23.9	36	1.07	42	3,373	43
Oklahoma	21.2	47	1.54	8	5,790	5
Oregon	31.0	9	1.33	22	3,368	44
Pennsylvania	24.6	31	1.09	40	3,646	37
Rhode Island	30.1	12	0.92	46	2,618	51
South Carolina	25.8	26	1.66	5	4,621	15
South Dakota	14.7	61	1.39	15	7,580	1
Tennessee	19.2	53	1.50	11	5,932	4
Texas	19.2	53	1.29	25	5,628	7
Utah	33.4	4	3.09	1	7,142	3
Vermont	21.4	46	0.86	49	3,094	47
Virginia	33.1	6	1.44	14	4,044	28
Washington	27.5	20	1.21	32	3,896	32
West Virginia	13.1	63	0.90	47	5,053	11
Wisconsin	28.3	18	1.11	38	3,015	48
Wyoming	16.4	59	1.35	19	7,463	2
British Columbia	21.7	44	0.74	54	1,685	54
Alberta	23.7	37	0.76	53	2,112	52
Saskatchewan	24.7	30	0.72	56	1,468	57
Manitoba	26.0	23	0.89	48	1,633	55
Ontario	24.2	35	0.74	54	1,598	56
Quebec	21.7	44	0.30	62	606	64
New Brunswick	21.2	47	0.58	59	1,152	60
Nova Scotia	22.4	42	0.61	58	1,222	59
Prince Edward Island	25.0	28	0.71	57	1,123	61
Newfoundland & Labrador	20.8	50	0.46	60	934	63
Yukon	20.3	51	0.31	61	1,087	62
Northwest Territories	16.1	60	0.26	63	1,300	58
Nunavut	9.5	64	0.25	64	1,721	53

Sources: Bureau of Economic Analysis, 2011; Canada Revenue Agency, 2011a; Statistics Canada, 2011a; United States Internal Revenue Service, 2011a; calculations by authors.

**Table 4: 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	33.4	7.6	4	3.09	10.0	1
Maryland	7.5	2	40.8	10.0	1	1.67	5.0	4
Connecticut	6.2	3	36.3	8.6	3	1.36	3.9	18
Georgia	6.0	4	29.7	6.5	13	1.85	5.6	2
District of Columbia	5.9	5	33.3	7.6	5	1.47	4.3	13
New Jersey	5.9	5	36.6	8.7	2	1.13	3.1	36
Virginia	5.9	5	33.1	7.5	6	1.44	4.2	14
Minnesota	5.7	8	32.9	7.5	7	1.34	3.8	21
New York	5.6	9	30.6	6.7	11	1.52	4.5	9
Colorado	5.4	10	31.0	6.9	9	1.35	3.9	19
North Carolina	5.4	10	28.9	6.2	16	1.56	4.6	7
Oregon	5.3	12	31.0	6.9	9	1.33	3.8	22
Massachusetts	5.2	13	32.5	7.3	8	1.12	3.1	37
Alabama	5.1	14	25.0	5.0	28	1.76	5.3	3
South Carolina	5.1	14	25.8	5.2	26	1.66	5.0	5
California	5.0	16	29.6	6.4	14	1.25	3.5	27
Delaware	5.0	16	29.4	6.4	15	1.31	3.7	24
Idaho	5.0	16	25.9	5.2	25	1.58	4.7	6
Arizona	4.7	19	28.4	6.0	17	1.21	3.4	32
Illinois	4.7	19	27.7	5.8	19	1.24	3.5	30
Michigan	4.6	21	26.5	5.4	22	1.33	3.8	22
Washington	4.6	21	27.5	5.8	20	1.21	3.4	32
Kansas	4.5	23	24.3	4.7	33	1.48	4.3	12
Rhode Island	4.5	23	30.1	6.6	12	0.92	2.4	46
Wisconsin	4.5	23	28.3	6.0	18	1.11	3.0	38
Nebraska	4.2	26	24.5	4.8	32	1.28	3.6	26
Nevada	4.2	26	25.7	5.2	27	1.16	3.2	35
Montana	4.1	28	22.8	4.2	40	1.38	4.0	16
Oklahoma	4.1	28	21.2	3.7	47	1.54	4.5	8
Missouri	4.0	30	23.7	4.5	37	1.25	3.5	27
Hawaii	3.9	31	26.0	5.3	23	0.97	2.5	45
Kentucky	3.9	31	23.2	4.4	39	1.23	3.5	31
Pennsylvania	3.9	31	24.6	4.8	31	1.09	3.0	40
Iowa	3.8	34	24.3	4.7	33	1.09	3.0	40
Mississippi	3.8	34	19.6	3.2	52	1.52	4.5	9

**Table 4: 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)
New Hampshire	3.8	34	26.7	5.5	21	0.86	2.1	49
Tennessee	3.8	34	19.2	3.1	53	1.50	4.4	11
Manitoba	3.8	34	26.0	5.3	23	0.89	2.3	48
Florida	3.7	39	21.9	4.0	43	1.25	3.5	27
Ohio	3.7	39	23.9	4.6	36	1.07	2.9	42
Arkansas	3.5	41	19.2	3.1	53	1.37	3.9	17
Indiana	3.5	41	21.1	3.7	49	1.18	3.3	34
Texas	3.4	43	19.2	3.1	53	1.29	3.7	25
Saskatchewan	3.3	44	24.7	4.9	30	0.72	1.7	56
Prince Edward Island	3.3	44	25.0	5.0	28	0.71	1.6	57
Alberta	3.2	46	23.7	4.5	37	0.76	1.8	53
Ontario	3.2	46	24.2	4.7	35	0.74	1.7	54
Maine	3.1	48	22.6	4.2	41	0.80	1.9	52
Vermont	3.0	49	21.4	3.8	46	0.86	2.1	49
Wyoming	3.0	49	16.4	2.2	59	1.35	3.9	19
Louisiana	2.9	51	18.5	2.9	57	1.10	3.0	39
New Mexico	2.9	51	19.2	3.1	53	0.99	2.6	43
South Dakota	2.8	53	14.7	1.7	61	1.39	4.0	15
British Columbia	2.8	53	21.7	3.9	44	0.74	1.7	54
Alaska	2.7	55	18.4	2.8	58	0.98	2.6	44
Nova Scotia	2.7	55	22.4	4.1	42	0.61	1.3	58
New Brunswick	2.4	57	21.2	3.7	47	0.58	1.2	59
Newfoundland & Labrador	2.2	58	20.8	3.6	50	0.46	0.7	60
Quebec	2.0	59	21.7	3.9	44	0.30	0.2	62
North Dakota	1.8	60	14.7	1.7	61	0.82	2.0	51
Yukon	1.8	60	20.3	3.5	51	0.31	0.2	61
West Virginia	1.7	62	13.1	1.2	63	0.90	2.3	47
Northwest Territories	1.1	63	16.1	2.1	60	0.26	0.0	63
Nunavut	0.0	64	9.5	0.0	64	0.25	0.0	64

Note: 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.

Sources: Bureau of Economic Analysis, 2011; Canada Revenue Agency, 2011a; Statistics Canada, 2011a; United States Internal Revenue Service, 2011a; calculations by authors.



(United States Internal Revenue Service, 2011a)—roughly three times more than the average Canadian donation of CA\$1,399 (Canada Revenue Agency, 2011a). South Dakota, the top-ranked jurisdiction on this measure, recorded an average charitable donation of US\$7,580—more than three-and-a-half times the average donation of CA\$2,112 in Alberta, Canada’s top-performing province on this measure. Even in Rhode Island, the lowest-ranked US state, the average donation (US\$2,618) is over \$500 more than the average donation in Alberta. The disparity is more pronounced when currency differences are accounted for.<sup>5</sup>

## The 2011 Generosity Index

Table 4 gives the overall results of the 2011 Generosity Index. Index scores are presented for the extent and depth of charitable giving, and overall scores for each state, province, and territory considered are also included.

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 Connecticut ranks third with an overall score of 6.2. Canada’s highest ranked province, Manitoba, is 34<sup>th</sup> overall, scoring 3.8 on the 2011 Generosity Index. Quebec ranks last among Canadian provinces, placing 59<sup>th</sup> overall with a score of 2.0. The three territories fall at the very bottom of the list, placing 60<sup>th</sup> (Yukon), 63<sup>rd</sup> (Northwest Territories), and 64<sup>th</sup> (Nunavut). Nunavut places last with a score of 0.0 out of 10.0, while the

Northwest Territories and Yukon score 1.1 and 1.8 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 significance of charitable donations eligible for income tax deduction. The results indicate that an increasingly smaller proportion of the population in most provinces is giving to charity over time. 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 power and potential of charities to improve the quality of life in Canada.

## Notes

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, 2009), but the data is published once every three years. The most recent published data from 2009 contains survey results that are lagged by two years (i.e., from the 2007 tax year) which do 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 in which they were originally made. Thus, donations reported for the 2009 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, 2010b).

2 Aggregate personal 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’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 in that it favours relatively wealthy jurisdictions over relatively poor ones. In other words, it considers equal-sized

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donations made by low-income individuals to be equivalent to those made by high-income individuals.

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, though 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.

5 In 2009, CA\$1.00 was worth US\$0.876 (Statistics Canada, 2011b).

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