

# Generosity in Canada and the United States: The 2015 Generosity Index

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## SUMMARY

■ Manitoba had the highest percentage of tax filers that donated to charity among the provinces (25.3%) during the 2013 tax year while New Brunswick had the lowest (20.0%). Manitoba also donated the highest percentage of its aggregate income to charity among the provinces (0.81%) while Quebec donated the lowest (0.28%).

■ Nationwide, a lower percentage of tax filers donated to charity in Canada (21.8%) than in the United States (25.0%). Similarly, Canadians (at 0.56%) gave a lower percentage of their aggregate income to charity than did Americans (at 1.39%).

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

■ The percentage of tax filers donating to charity varies significantly among US states and Canadian provinces and territories. On this indicator, Manitoba is the only Canadian jurisdiction that ranks among the top 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 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 (7.6) and District of Columbia (6.9). Manitoba is the highest-scoring Canadian province (3.8) but ranks only 38<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 2015 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, 2015b. 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 for the period between September 2012 to September 2013 (United States, Bureau of Labor Statistics, 2014). 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 2013 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, 2015b).

## 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* 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 2013 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, 2015b). 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.

<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 2013 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	20.7	7	0.66	3	1,930	2
Alberta	22.8	5	0.67	2	2,372	1
Saskatchewan	23.4	3	0.59	6	1,665	6
Manitoba	25.3	1	0.81	1	1,781	3
Ontario	22.9	4	0.64	4	1,742	4
Quebec	20.2	9	0.28	11	735	13
New Brunswick	20.0	10	0.56	7	1,426	8
Nova Scotia	21.3	6	0.48	8	1,229	11
Prince Edward Island	24.1	2	0.60	5	1,273	10
Newfoundland & Labrador	20.5	8	0.37	9	1,043	12
Yukon	19.1	11	0.31	10	1,327	9
Northwest Territories	14.7	12	0.23	12	1,426	7
Nunavut	9.2	13	0.21	13	1,713	5

Sources: CRA (2015a); Statistics Canada (2015a); 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 (25.3%) among the provinces. Prince Edward Island ranked in second place with 24.1%. The provinces with the lowest percentage of tax filers donating to charity are New Brunswick (20.0%), Quebec (20.2%), and Newfoundland & Labrador (20.5%). In the territories, the percentage of tax filers who donated to charity ranges from 9.2% in Nunavut to 19.1% in the Yukon.

At 0.81%, Manitobans donated the highest percentage of their aggregate income to char-

ity. Residents of Alberta were next, donating 0.67% of their aggregate income, followed closely by residents of British Columbia (0.66%) and Ontario (0.64%). Quebecers rank last among the provinces; they donated 0.28% of aggregate income to charity—approximately one-third the proportion of Manitobans.

Though not used to calculate the Generosity Index, data on average charitable donations are also provided for interest (see table 1). Among all the provinces and territories, the highest average dollar value of charitable donations was in Alberta (\$2,372), followed by British Columbia (\$1,930), and Manitoba (\$1,781). As was the case last year, Quebec ranked last among the provinces and territories with an average value of charitable donations of \$735—less than half the national average of \$1,574.

**Table 2: Change in Canadian Generosity by Province, 2003 to 2013**

Province/ Territory	Percentage of tax filers donating to charity (%)				Percentage of aggregate income donated to charity (%)			
	2003	2008	2013	% change 2003 to 2013	2003	2008	2013	% change 2003 to 2013
British Columbia	22.6	22.4	20.7	(8.6)	0.72	0.77	0.66	(8.9)
Alberta	24.3	24.4	22.8	(6.4)	0.77	0.80	0.67	(12.5)
Saskatchewan	27.1	24.5	23.4	(13.9)	0.78	0.70	0.59	(24.8)
Manitoba	27.9	26.7	25.3	(9.5)	1.00	0.90	0.81	(19.7)
Ontario	25.4	25.2	22.9	(10.0)	0.85	0.81	0.64	(24.0)
Quebec	22.5	21.8	20.2	(10.2)	0.32	0.29	0.28	(11.5)
New Brunswick	22.5	21.1	20.0	(11.1)	0.66	0.57	0.56	(15.4)
Nova Scotia	23.1	22.9	21.3	(7.8)	0.56	0.62	0.48	(13.9)
Prince Edward Island	25.4	27.0	24.1	(4.8)	0.64	0.61	0.60	(6.9)
Newfoundland & Labrador	21.4	22.1	20.5	(4.3)	0.46	0.53	0.37	(18.8)
Yukon	17.8	22.8	19.1	7.1	0.38	0.44	0.31	(18.7)
Northwest Territories	18.5	18.2	14.7	(20.2)	0.32	0.36	0.23	(29.9)
Nunavut	10.2	12.1	9.2	(9.3)	0.20	0.14	0.21	1.9

Sources: CRA (2005, 2010, and 2015a); Statistics Canada (2015a); calculations by authors.

## Canadian giving trends from 2003 to 2013

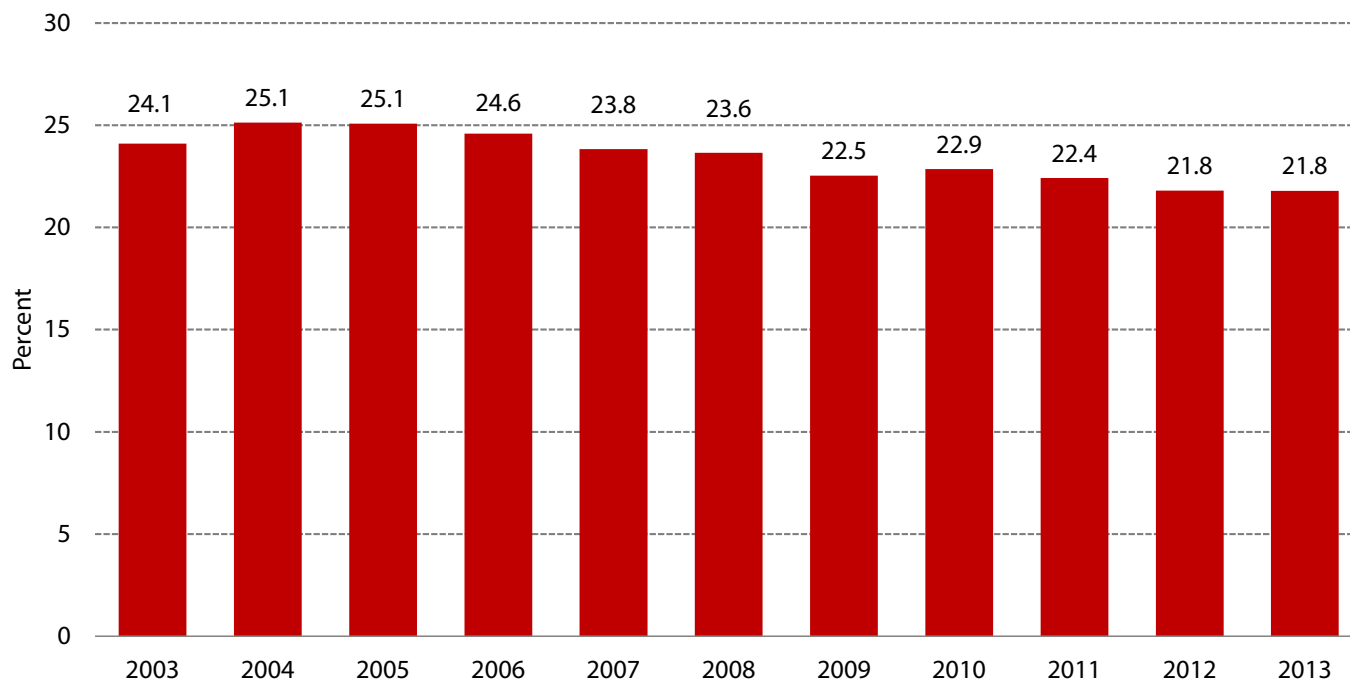
Table 2 presents the extent and depth of charitable giving by Canadian province and territory in 2003, 2008, and 2013, as well as the change in generosity from 2003 to 2013. What is most striking about these trends is that the extent of charitable giving fell in virtually every Canadian jurisdiction. All of the provinces saw a drop in the percentage of tax filers donating to charity. Among the territories, only Yukon saw an increase (7.1%). The provinces where the drops in the percentage of tax filers donating to charity were most pronounced are Saskatchewan (decreasing by 13.9%) and New Brunswick (decreasing by 11.1%). Among the provinces and territories, the Northwest Territories saw the largest drop in the extent of giving (at 20.2%).

At the same time, only Nunavut recorded an increase in the percentage of aggregate income donated to charity (1.9%). All other Canadian jurisdictions saw a decline in the depth of charitable giving. The province with the largest decrease was Saskatchewan (24.8%), followed by Ontario (24.0%). The largest decline among Canadian jurisdictions was in the Northwest Territories (29.9%).

Figures 1 and 2 display national annual charitable giving trends between 2003 and 2013. While the percentage of Canadian tax filers donating to charity over the period has fluctuated, the trend since the 2004 peak (25.1%) is a decline in the extent of charitable giving (figure 1). In fact, the percentage giving in 2013 (21.8%) is lower than at the start of the period in 2003 (24.1%).

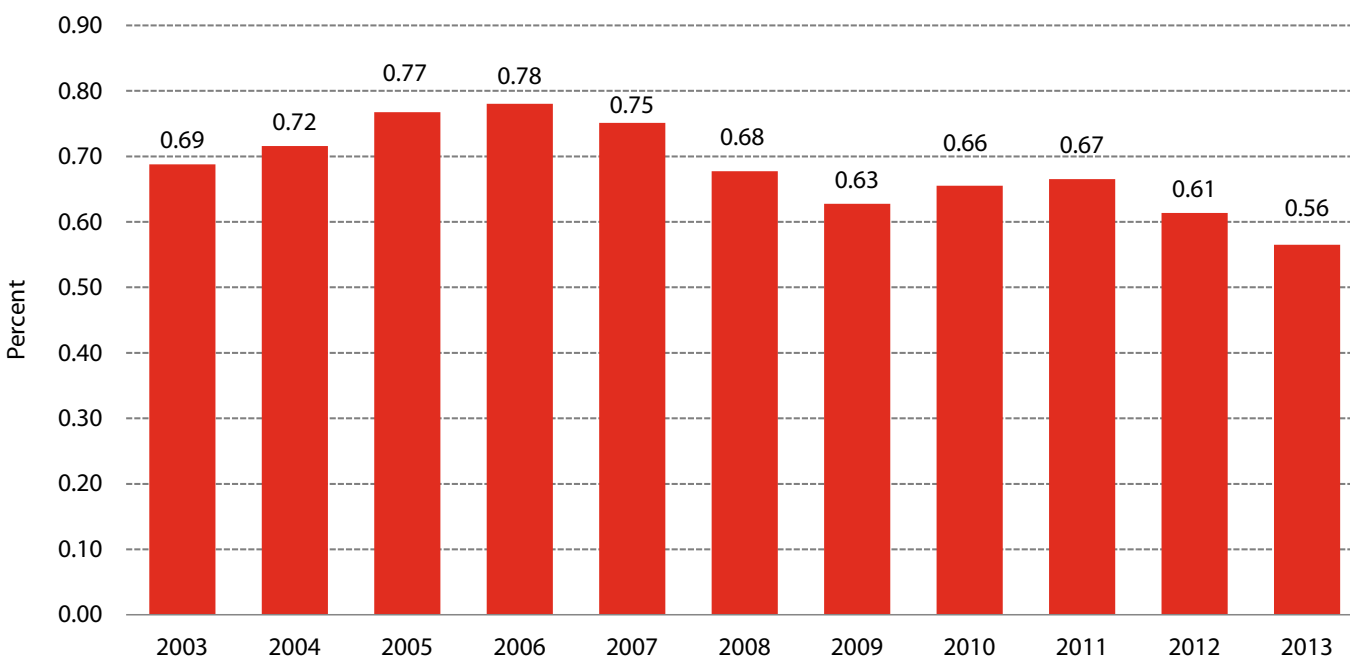
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Figure 1: Percentage of tax filers donating to charity in Canada, 2003 to 2013



Source: CRA (2005-2015a); calculations by authors.

Figure 2: Percentage of aggregate income donated to charity in Canada, 2003 to 2013



Source: CRA (2005-2015a); Statistics Canada (2015a); calculations by authors.

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 0.69% in 2003, to a high of 0.78% in 2006, but then decreased to 0.56% in 2013, lower than the 2003 level. Most subnational Canadian jurisdictions experienced a similar trend over this period in the depth of giving.

## Comparing Canada and the United States

The most pronounced differences exist when Canadian generosity is compared to American generosity. In the United States, the extent of generosity is over three percentage points higher: 25.0% of US tax filers donate to charity (US IRS, 2015a) compared to 21.8% of Canadians (CRA, 2015a).

The gap between these two countries widens when considering the depth of the generosity of each. In 2013, Americans gave 1.39% of their aggregate income to charity (US IRS, 2015a; Bureau of Economic Analysis, 2015). This rate of giving is nearly two-and-a-half times that of Canadians, who gave 0.56% of aggregate income to charity in 2013 (CRA, 2015a).<sup>4</sup> Total donations were US\$195.8 billion in the US in 2013 and CA\$8.8 billion in Canada. If Canadians had given the same percentage of their aggregate income to charity as Americans had, there would have been \$12.9 billion more Canadian

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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 2013 tax year, 30.4% of American tax filers itemized deductions (US IRS, 2015a).

donations to charities (a potential total of \$21.7 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 (38.3%). New Jersey is second with 35.2% of tax filers donating, followed closely by Connecticut (34.9%). Only Manitoba, Canada's highest ranked province on this measure, is among the top 20 (ranked 19<sup>th</sup> out of 64) with 25.3% of its tax filers donating to charity. Prince Edward Island, with 24.1% of its tax filers donating, was Canada's second highest ranked jurisdiction on this measure (ranked 24<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, 3.07% of aggregate income was donated to charity—by far the highest percentage among US states and Canadian provinces. Wyoming is second on

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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 2015 Generosity Index

**Table 3: Results and Ranks for Charitable Contributions in Canada and the US, 2013 Tax Year**

State/ Province/ Territory	Percentage of tax filers donating to charity (%)	Rank (out of 64)	Percentage of aggregate income donated to charity (%)	Rank (out of 64)	Average charitable donation (local currency – \$)	Rank (out of 64)
Alabama	23.4	29	1.74	5	6,343	12
Alaska	16.6	58	0.83	49	5,219	25
Arizona	24.6	22	1.25	33	4,404	38
Arkansas	18.6	53	1.37	21	6,506	9
California	28.4	12	1.45	14	5,478	18
Colorado	27.7	14	1.34	23	4,758	31
Connecticut	34.9	3	1.48	13	5,402	21
Delaware	27.3	16	1.15	36	3,971	45
District of Columbia	32.8	4	1.82	4	7,464	6
Florida	19.0	52	1.34	23	6,102	13
Georgia	28.7	11	1.99	3	5,976	15
Hawaii	24.0	25	0.98	44	3,759	46
Idaho	23.3	31	1.59	9	5,682	17
Illinois	27.4	15	1.30	30	4,679	33
Indiana	19.1	50	1.18	35	5,109	26
Iowa	24.3	23	1.11	40	4,311	39
Kansas	22.6	35	1.40	18	6,007	14
Kentucky	21.8	37	1.20	34	4,602	37
Louisiana	18.1	55	1.13	37	5,880	16
Maine	21.6	40	0.83	49	3,172	50
Maryland	38.3	1	1.67	7	4,638	34
Massachusetts	31.1	7	1.34	23	4,962	28
Michigan	23.0	32	1.28	31	4,627	35
Minnesota	30.6	8	1.33	26	4,212	41
Mississippi	19.5	49	1.54	10	6,376	11
Missouri	21.8	37	1.31	29	5,314	23
Montana	22.4	36	1.39	20	5,016	27
Nebraska	23.8	28	1.27	32	5,264	24
Nevada	20.7	42	1.35	22	5,455	19
New Hampshire	25.0	21	0.91	47	3,563	49
New Jersey	35.2	2	1.12	38	3,598	48
New Mexico	18.1	55	1.02	43	4,603	36
New York	29.4	10	1.68	6	6,397	10
North Carolina	26.7	17	1.54	10	4,940	29
North Dakota	13.6	62	0.84	48	6,696	8

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**Table 3: Results and Ranks for Charitable Contributions in Canada and the US, 2013 Tax Year**

State/ Province/ Territory	Percentage of tax filers donating to charity (%)	Rank (out of 64)	Percentage of aggregate income donated to charity (%)	Rank (out of 64)	Average charitable donation (local currency – \$)	Rank (out of 64)
Ohio	21.8	37	1.07	42	4,164	43
Oklahoma	19.6	48	1.52	12	7,722	4
Oregon	29.5	9	1.44	15	4,200	42
Pennsylvania	24.0	25	1.08	41	4,296	40
Rhode Island	28.2	13	0.93	46	3,104	51
South Carolina	24.0	25	1.63	8	5,449	20
South Dakota	13.7	61	1.33	26	8,940	2
Tennessee	17.4	57	1.44	15	7,251	7
Texas	18.2	54	1.41	17	7,577	5
Utah	31.5	5	3.07	1	8,630	3
Vermont	20.4	45	0.95	45	4,085	44
Virginia	31.3	6	1.40	18	4,729	32
Washington	25.1	20	1.33	26	5,319	22
West Virginia	12.6	63	0.73	52	4,813	30
Wisconsin	26.6	18	1.12	38	3,678	47
Wyoming	15.3	59	2.03	2	14,144	1
British Columbia	20.7	42	0.66	54	1,930	53
Alberta	22.8	34	0.67	53	2,372	52
Saskatchewan	23.4	29	0.59	57	1,665	57
Manitoba	25.3	19	0.81	51	1,781	54
Ontario	22.9	33	0.64	55	1,742	55
Quebec	20.2	46	0.28	62	735	64
New Brunswick	20.0	47	0.56	58	1,426	59
Nova Scotia	21.3	41	0.48	59	1,229	62
Prince Edward Island	24.1	24	0.60	56	1,273	61
Newfoundland & Labrador	20.5	44	0.37	60	1,043	63
Yukon	19.1	50	0.31	61	1,327	60
Northwest Territories	14.7	60	0.23	63	1,426	58
Nunavut	9.2	64	0.21	64	1,713	56
Canada	21.8		0.56		1,574	
United States	25.0		1.39		5,342	

Sources: CRA (2015a); Statistics Canada (2015a); United States, Bureau of Economic Analysis (2015); United States, Internal Revenue Service (2015a); calculations by authors.



this measure with 2.03% 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. 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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**... 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.**

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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\$5,342 (US IRS, 2015a)—almost three-and-a-half times the average Canadian donation of CA\$1,574 (CRA, 2015a). Wyoming, the top-ranked jurisdiction on this measure, recorded an average charitable donation of US\$14,144—approximately six times the average donation of CA\$2,372 in Alberta, Canada's top-performing province on this measure. Even in Rhode Island, the lowest-ranked US state, the average donation (US\$3,104) is \$732 more than the average donation in Alberta. The disparity is more pronounced when currency differences are accounted for in the 2013 tax year.<sup>6</sup>

<sup>6</sup> In 2013, CA\$1.00 was worth an average US\$1.030 at the spot rate (Statistics Canada, 2015c).

## The 2015 Generosity Index

Table 4 displays the overall results of the 2015 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 7.6 and the District of Columbia is third with an overall score of 6.9. Canada's highest ranked province, Manitoba, is 38<sup>th</sup> overall, scoring 3.8 on the 2015 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 1.1 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 2015 Generosity Index

**Table 4: 2015 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	31.5	7.7	5	3.07	10.0	1
Maryland	7.6	2	38.3	10.0	1	1.67	5.1	7
District of Columbia	6.9	3	32.8	8.1	4	1.82	5.6	4
Connecticut	6.6	4	34.9	8.8	3	1.48	4.4	13
Georgia	6.5	5	28.7	6.7	11	1.99	6.2	3
New Jersey	6.1	6	35.2	8.9	2	1.12	3.2	38
New York	6.0	7	29.4	6.9	10	1.68	5.1	6
Virginia	5.9	8	31.3	7.6	6	1.40	4.2	18
Massachusetts	5.7	9	31.1	7.5	7	1.34	4.0	23
Minnesota	5.6	10	30.6	7.4	8	1.33	3.9	26
Oregon	5.6	10	29.5	7.0	9	1.44	4.3	15
California	5.5	12	28.4	6.6	12	1.45	4.3	14
North Carolina	5.3	13	26.7	6.0	17	1.54	4.7	10
Colorado	5.2	14	27.7	6.4	14	1.34	4.0	23
Alabama	5.1	15	23.4	4.9	29	1.74	5.3	5
Illinois	5.0	16	27.4	6.3	15	1.30	3.8	30
South Carolina	5.0	16	24.0	5.1	25	1.63	5.0	8
Idaho	4.8	18	23.3	4.8	31	1.59	4.8	9
Delaware	4.8	18	27.3	6.2	16	1.15	3.3	36
Washington	4.7	20	25.1	5.5	20	1.33	3.9	26
Wisconsin	4.6	21	26.6	6.0	18	1.12	3.2	38
Arizona	4.5	22	24.6	5.3	22	1.25	3.6	33
Rhode Island	4.5	22	28.2	6.5	13	0.93	2.5	46
Kansas	4.4	24	22.6	4.6	35	1.40	4.2	18
Nebraska	4.4	24	23.8	5.0	28	1.27	3.7	32
Montana	4.3	26	22.4	4.5	36	1.39	4.1	20
Michigan	4.2	27	23.0	4.7	32	1.28	3.7	31
Iowa	4.2	27	24.3	5.2	23	1.11	3.1	40
Wyoming	4.2	27	15.3	2.1	59	2.03	6.4	2
Missouri	4.1	30	21.8	4.3	37	1.31	3.8	29
Oklahoma	4.1	30	19.6	3.6	48	1.52	4.6	12
Pennsylvania	4.1	30	24.0	5.1	25	1.08	3.0	41
Mississippi	4.1	30	19.5	3.5	49	1.54	4.7	10
Nevada	4.0	34	20.7	4.0	42	1.35	4.0	22
Kentucky	3.9	35	21.8	4.3	37	1.20	3.5	34
Hawaii	3.9	35	24.0	5.1	25	0.98	2.7	44
New Hampshire	3.9	35	25.0	5.4	21	0.91	2.4	47

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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	3.8	38	25.3	5.5	19	0.81	2.1	51
Ohio	3.7	39	21.8	4.3	37	1.07	3.0	42
Florida	3.7	39	19.0	3.4	52	1.34	4.0	23
Tennessee	3.6	41	17.4	2.8	57	1.44	4.3	15
Arkansas	3.6	41	18.6	3.2	53	1.37	4.1	21
Texas	3.6	41	18.2	3.1	54	1.41	4.2	17
Indiana	3.4	44	19.1	3.4	50	1.18	3.4	35
Maine	3.2	45	21.6	4.3	40	0.83	2.2	49
Vermont	3.2	45	20.4	3.8	45	0.95	2.6	45
Prince Edward Island	3.2	45	24.1	5.1	24	0.60	1.4	56
Saskatchewan	3.1	48	23.4	4.9	29	0.59	1.3	57
Alberta	3.1	48	22.8	4.7	34	0.67	1.6	53
Ontario	3.1	48	22.9	4.7	33	0.64	1.5	55
Louisiana	3.1	48	18.1	3.1	55	1.13	3.2	37
New Mexico	2.9	52	18.1	3.1	55	1.02	2.8	43
British Columbia	2.8	53	20.7	4.0	42	0.66	1.6	54
South Dakota	2.7	54	13.7	1.5	61	1.33	3.9	26
Nova Scotia	2.6	55	21.3	4.2	41	0.48	0.9	59
New Brunswick	2.5	56	20.0	3.7	47	0.56	1.2	58
Alaska	2.4	57	16.6	2.5	58	0.83	2.2	49
Newfoundland & Labrador	2.2	58	20.5	3.9	44	0.37	0.6	60
Quebec	2.0	59	20.2	3.8	46	0.28	0.2	62
Yukon	1.9	60	19.1	3.4	50	0.31	0.3	61
North Dakota	1.9	60	13.6	1.5	62	0.84	2.2	48
West Virginia	1.5	62	12.6	1.2	63	0.73	1.8	52
Northwest Territories	1.0	63	14.7	1.9	60	0.23	0.1	63
Nunavut	0.0	64	9.2	0.0	64	0.21	0.0	64

Sources: CRA (2015a); Statistics Canada (2015a); United States, Bureau of Economic Analysis (2015); United States, Internal Revenue Service (2015a); 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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# Generosity in Canada and the United States: The 2015 Generosity Index



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