Charitable donors, 2020

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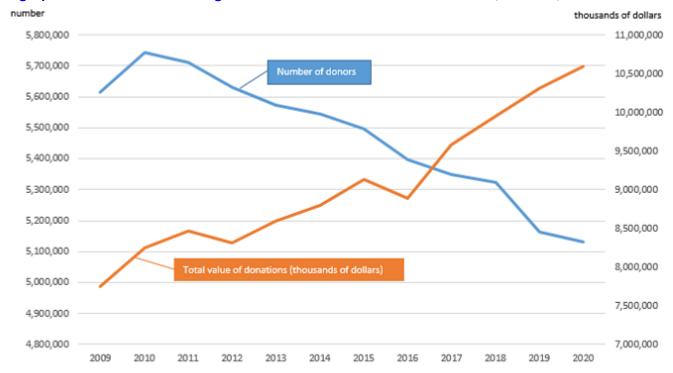
Total donation amounts reported by tax filers increased to close to \$10.6 billion (+2.7%) in 2020, while the total number of donors decreased (-0.6%), continuing the decline that started in 2011. The median donation amount was \$340, which represents a 9.7% increase from 2019.

The COVID-19 pandemic does not appear to have had a significant impact on donations reported by tax filers. Donations in 2020 do not show significant changes when compared with those observed over the previous few years. Rather, the changes appear to be the continuation of longer-term trends. As mentioned in Statistics Canada's release on the annual wages, salaries and commissions of T1 tax filers, 2020, lower-earning workers were most affected by the pandemic. However, tax filers in this income group are typically not the ones driving trends for total donation amounts.

Outflux of smaller donors and influx of larger donors continue in 2020

In 2020, the trend of a decreasing number of charitable donors continued. This result was driven in part by a more pronounced drop in the number of tax filers donating less than \$100 (-6.5%, or -86,340 tax filers). However, when the overall donation amount is considered, this decline in smaller donations was offset by an increased number of larger donations. The number of tax filers who donated \$1,000 or more increased by 48,630 (+3.4%), and these tax filers represented 28.8% of all donors in 2020 (up from 27.7% in 2019). Within the latter group, there was a decrease in the number of those who donated \$500,000 or more (-3.4%), but the total donation amount for these donors nevertheless increased (+0.3%).

Infographic 1 - Tax filers making donations and total value of donations, Canada, 2009 to 2020



Note: Amounts are expressed in current dollars.

Source: Income and Financial Data of Individuals, Preliminary T1 Family File (4106), table 11-10-0002-01.





Table 1
Tax filers reporting donations and charitable donations by donation amount

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	Donors	Donors	Donors	Donations	Donations	Donations
	2019	2020	2019 to 2020	2019	2020	2019 to 2020
	numb	er	change in %	thousands of	of dollars	change in %
Total	5,164,900	5,132,380	-0.6	10,309,315	10,586,265	2.7
Less than \$1,000	3,735,550	3,654,400	-2.2	948,150	943,855	-0.5
Less than \$100	1,320,980	1,234,640	-6.5	54,070	50,515	-6.6
\$100 to \$249	983,240	989,400	0.6	152,310	152,810	0.3
\$250 to \$499	745,770	742,370	-0.5	265,415	263,715	-0.6
\$500 to \$999	685,560	687,990	0.4	476,355	476,815	0.1
\$1,000 and over	1,429,350	1,477,980	3.4	9,361,160	9,642,415	3.0
\$1,000 to \$2,499	697,140	712,280	2.2	1,091,145	1,114,505	2.1
\$2,500 to \$4,999	348,400	361,870	3.9	1,225,385	1,273,350	3.9
\$5,000 to \$24,999	348,920	367,960	5.5	3,323,145	3,514,650	5.8
\$25,000 to \$49,999	22,070	23,040	4.4	736,580	768,585	4.3
\$50,000 to \$99,999	7,240	7,300	0.8	484,345	490,480	1.3
\$100,000 to \$499,999	4,710	4,690	-0.4	892,040	868,065	-2.7
\$500,000 and over	870	840	-3.4	1,608,530	1,612,780	0.3

Source(s): Income and Financial Data of Individuals, Preliminary T1 Family File (4106), custom tabulation.

Most donations are made by older donors, even though the youngest age group is contributing more often than before

While younger donors became more prevalent, charitable donations in 2020 continued to come mainly from older donors. Similarly to 2019, about \$9 out of every \$20 came from donors aged 65 and older. The older the age group, the more likely a tax filer was to report donations when filing taxes.

The total amount of donations from tax filers aged 65 and older increased by 2.6%. Those aged 65 and older also represented the largest proportion of donors among all age groups in 2020 as almost one-third (32.2%) of donors were in this age group. From 2019 to 2020, the proportion of donors among older tax filers decreased (-1.8 percentage points) as it did for most age groups. However, older tax filers were more likely than younger donors to make larger donations, and they had the highest median donation (\$550). This was more than double that of the 35 to 44 age group (\$260).

In 2020, the total amount of donations for those aged 0 to 24 increased by 19.1%. The total number of donors aged 0 to 24 rose 22.8%, and they represented 4.0% of all the donors in Canada, up 0.8 percentage points from 3.2% in 2019. This is also the only age group in which tax filers were actually more likely to donate in 2020 (6.7%) than in 2019 (4.8%). Despite the increasing presence of younger donors, their median donation (\$50) remained the lowest among all age groups.

Table 2
Tax filers reporting donations and charitable donations by age group

	Donors	Donors	Median donations	Median donations	Donors	Donors	Donations	Donations
	2019	2020	2019	2020	2019	2020	2019	2020
	% of tax	filers	doll	ars		share	e in %	
All age groups	19.0	18.4	310	340	100.0	100.0	100.0	100.0
0 to 24 years	4.8	6.7	50	50	3.2	4.0	0.6	0.7
25 to 34 years	12.3	11.9	140	150	10.9	11.1	5.0	5.1
35 to 44 years	19.0	17.3	240	260	15.5	15.4	10.8	11.1
45 to 54 years	21.5	20.9	300	330	17.4	16.8	15.8	15.7
55 to 64 years	23.5	22.8	350	370	21.2	20.7	22.6	22.3
65 years and older	26.4	24.6	510	550	31.8	32.2	45.2	45.1
65 to 74 years	24.9	23.7	460	500	17.3	17.7	21.3	21.9
75 years and older	26.6	27.6	600	620	14.4	14.5	23.9	23.2

Source(s): Income and Financial Data of Individuals, Preliminary T1 Family File (4106), custom tabulation.

Charitable donations in Canada are heavily concentrated among donors with higher incomes

As total income goes up, so does the median donation. In 2020, the median donation for tax filers with at least \$150,000 in income was \$820. These donors represented about 1 in 10 donors, but they provided 40.5% of the total donation amount in 2020.

Table 3
Tax filers reporting donations and charitable donations by total income group

	Donors 2019	Donors 2020	Median donations 2019	Median donations 2020	Donors 2019	Donors 2020	Donations 2019	Donations 2020
	2010	2020	2010	2020	2010	2020	2010	
	num	ber	dolla	ars		share	in %	
All income groups	5,164,900	5,132,380	310	340	100.0	100.0	100.0	100.0
Less than \$20,000	178,890	141,720	150	150	3.5	2.8	1.2	1.5
\$20,000 to \$39,999	1,017,700	989,350	260	250	19.7	19.3	8.6	8.4
\$40,000 to \$59,999	1,211,050	1,187,470	280	300	23.4	23.1	13.5	13.4
\$60,000 to \$79,999	898,520	903,340	300	310	17.4	17.6	12.1	12.4
\$80,000 to \$99,999	631,380	640,870	300	320	12.2	12.5	9.5	9.8
\$100,000 to \$124,999	475,880	492,470	350	370	9.2	9.6	8.2	8.5
\$125,000 to \$149,999	246,330	258,310	420	460	4.8	5.0	5.2	5.5
\$150,000 or more	505,140	518,860	790	820	9.8	10.1	41.7	40.5

Note(s): Amounts are expressed in current dollars.

Source(s): Income and Financial Data of Individuals, Preliminary T1 Family File (4106), custom tabulation.

Tax filers in Quebec and the Northwest Territories donate more often in 2020 than in 2019

The proportion of donors among tax filers continued to decline in almost all provinces and territories over the previous nine years. In 2020, Quebec and the Northwest Territories were the only ones that benefited from a slight increase (+0.1 percentage point).

As in 2019, Manitoba (20.6%) and Ontario (19.0%) were the top two provinces in terms of percentage of donors among tax filers in 2020, while Nunavut reported the highest median donation (\$630) and the lowest percentage of donors among tax filers (6.0%). Unchanged since 2006, Quebec had the lowest median donation (\$130) and lowest average donation (\$840). In 2020, Alberta reported the highest average donation (\$2,880), followed by British Columbia (\$2,750).

In 2020, all provinces and territories except Quebec and Nunavut recorded an increase in median donation amount. Ontario had the highest median donation annual increase (+10.0%). The average donation amount rose in all provinces and territories, and Yukon had the highest (+11.4%).

Table 4
Tax filers reporting donations and median charitable donations, Canada, provinces and territories

	Donors 2019	Donors 2020	Median donations 2019	Median donations 2020
	% of tax filers		dollars	
Canada	19.0	18.4	310	340
Newfoundland and Labrador	17.1	16.0	380	400
Prince Edward Island	19.8	18.5	460	480
Nova Scotia	17.6	17.0	370	390
New Brunswick	17.2	16.1	340	360
Quebec	18.6	18.7	130	130
Ontario	19.8	19.0	400	440
Manitoba	21.9	20.6	470	510
Saskatchewan	19.0	17.6	460	490
Alberta	18.6	17.7	500	510
British Columbia	18.0	17.7	480	500
Yukon	15.5	15.1	460	500
Northwest Territories	11.3	11.4	470	500
Nunavut	6.2	6.0	630	630

Source(s): Income and Financial Data of Individuals, Preliminary T1 Family File (4106), table 11-10-0130-01.

In 2020, Abbotsford–Mission recorded the highest median donation (\$930) in all census metropolitan areas (CMAs) for the 19th consecutive year. This CMA was again followed by Lethbridge, with a median donation of \$840. Although donors in Abbotsford–Mission made significantly higher donations, the proportion of tax filers who donated was one of the lowest across all CMAs.

Abbotsford–Mission (13.9%) and Lethbridge (14.4%) also had the lowest percentage of smaller donations under \$100. Trois-Rivières reported the highest proportion of donations under \$100 again in 2020, at 51.1%. In fact, all CMAs in Quebec had a higher proportion of smaller donations than the CMAs in the rest of Canada.

Victoria was the only CMA where the donation participation rate (22.3%) and the median donation (\$500) rose in 2020. This increase in the donation participation rate was the first since 2010, perhaps reflecting the fact that some areas in British Columbia were under evacuation at the beginning of 2020 because of severe localized flooding, landslides and rock falls. The CMA of Québec also recorded an increase in the participation rate (+0.2 percentage points) to 23.6%. This was the highest rate in 2020 among the CMAs, but the median donation in the CMA of Québec remained at \$110.

Table 5
Tax filers reporting donations and median charitable donations by census metropolitan area

	Donors 2019	Donors 2020	Median donations 2019	Median donations 2020	
	% of tax filers		dolla		
					
Canada	19.0	18.4	310	340	
St. John's	17.0	16.4	330	340	
Halifax	19.7	19.4	380	390	
Moncton	19.2	17.8	290	300	
Saint John	20.0	18.9	360	380	
Saguenay	20.1	19.5	100	100	
Québec	23.4	23.6	110	110	
Sherbrooke	19.3	19.9	120	120	
Trois-Rivières	18.3	18.9	90	90	
Montréal	18.5	18.9	160	160	
Ottawa-Gatineau, Ontario/Quebec	21.4	21.4	360	400	
Ottawa-Gatineau, Quebec	17.3	17.6	190	200	
Ottawa-Gatineau, Ontario	22.7	22.6	420	480	
Kingston	21.6	20.9	360	410	
Belleville	19.0	17.8	330	370	
Peterborough	20.0	19.2	360	410	
Oshawa	19.1	18.1	320	360	
Toronto	19.1	18.6	450	460	
Hamilton	20.7	19.9	380	400	
St. Catharines–Niagara	20.1	18.9	400	430	
Kitchener-Cambridge-Waterloo	21.0	20.2	410	460	
Brantford	18.0	16.7	360	400	
Guelph	22.9	22.3	380	410	
London	20.5	19.4	390	420	
Windsor	19.4	17.7	320	340	
Barrie	16.7	15.8	330	360	
Greater Sudbury	19.3	16.9	240	290	
Thunder Bay	22.4	20.1	280	300	
Winnipeg	22.9	21.7	430	470	
Regina	19.9	19.1	430	470	
Saskatoon	19.6	18.7	490	520	
Lethbridge	20.1	18.9	770	840	
	19.7	19.0	480	500	
Calgary Edmonton	19.7	19.0	460 460	470	
	18.2	17.6	470	500	
Kelowna Abbotsford–Mission					
	17.6	17.0	900	930	
Vancouver	18.0	17.7	500	500	
Victoria	22.0	22.3	460	500	

Source(s): Income and Financial Data of Individuals, Preliminary T1 Family File (4106), table 11-10-0002-01 and author's derivation.

Not all donations are reported by tax filers

Charitable donations made through crowdfunding platforms for individuals or organizations not linked to charities registered under the *Income Tax Act* are not captured in this data release. Moreover, several charitable organizations will not issue a tax receipt for small donations. Other small donations, such as those made by text message without issued tax receipts or donations at checkout counters of retail stores, are also not covered.

Another source of donation data at Statistics Canada is the General Social Survey (GSS) on Giving, Volunteering and Participating. This survey collects information on all monetary donations reported by individuals, regardless of whether the donation resulted in a tax credit. For 2018, data from this survey revealed close to \$11.9 billion in total donations by Canadians, while donations by individuals, as reported on their tax forms, totalled just over \$9.9 billion (for comparability, the territories were removed from the tax-reported amount). The large difference in median amounts reported also points to the fact that many small donations are not captured in the tax data.

The GSS also focuses on volunteering. While the youngest age group (15 to 24 years old) had the lowest participation rate with respect to charitable donations, this same age group had the highest participation rate in volunteer activities.

Note to readers

Donation data in this release are based on a preliminary version of the T1 Family File (tax filer data).

Canadians contribute in many ways to charitable organizations. This release reports only on donations to charities and approved organizations for which official tax receipts were provided and claimed on tax returns. To verify whether a charity is registered under the Income Tax Act, tax filers can consult the charity listings available on the Canada Revenue Agency website. It is possible to carry donations forward for up to five years after the year in which they were made. Therefore, donations reported for the 2020 taxation year could include donations that were made in any of the five previous years. According to tax laws, tax filers are permitted to claim both their donations and those made by their spouse to receive better tax benefits. Consequently, the number of people who made charitable donations may be higher than the number who claimed tax credits.

The extension by the Canada Revenue Agency of the deadlines for filing 2019 tax returns and for the payment of taxes without penalty impacted the completeness of the 2019 data used in this release. The number of tax filers appearing in the preliminary income tax data—generally individuals who filed taxes before September—edged down by 0.8% in 2019 and increased by 2.5% in 2020, while the number of tax filers in the preliminary tax file has increased on average by 1.3% yearly since 2009. The larger increase in 2020 was likely because of a number of later filings in 2019. Therefore, caution should be used with these data when interpreting moderate changes in counts of donors and total donation amounts from 2019 to 2020. The decline in the number of donors could be understated by approximately 1.2 percentage points.

All dollar amounts in this release are expressed in current dollars and have not been adjusted for inflation.

The median is the value in the middle of a group of values (e.g., half of people make donations above this value and half of people make donations below this value).

All data in this release have been tabulated according to the 2016 Standard Geographical Classification used for the 2016 Census.

A census metropolitan area (CMA) is formed by one or more adjacent municipalities centred on a population centre (also known as the core). A CMA must have a total population of at least 100,000, of which 50,000 or more live in the core.

Available tables: 11-10-0002-01, 11-10-0003-01 and 11-10-0130-01.

Definitions, data sources and methods: survey number 4106.

The document "Technical Reference Guide for the Preliminary Estimates from the T1 Family File (T1FF)" (11260001) presents information about the methodology, concepts and quality for the data available in this release.

Data on charitable donors (13C0014, various prices) are now available for Canada, the provinces and territories, economic regions, census divisions, census metropolitan areas, census agglomerations, census tracts, and postal-based geographies. These custom services are available upon request. Tables 11-10-0130-01, 11-10-0002-01 and 11-10-0003-01 for this release are available for free on the Statistics Canada website for Canada, the provinces and territories, census metropolitan areas, and census agglomerations.

The Income, pensions, spending and wealth statistics portal, which is accessible from the *Subjects* module of the Statistics Canada website, provides users with a single point of access to a wide variety of information related to income, pensions, spending and wealth.

For more information, or to enquire about the concepts, methods or data quality of this release, contact us (toll-free 1-800-263-1136; 514-283-8300; infostats@statcan.gc.ca) or Media Relations (statcan.mediahotline-ligneinfomedias.statcan@statcan.gc.ca).