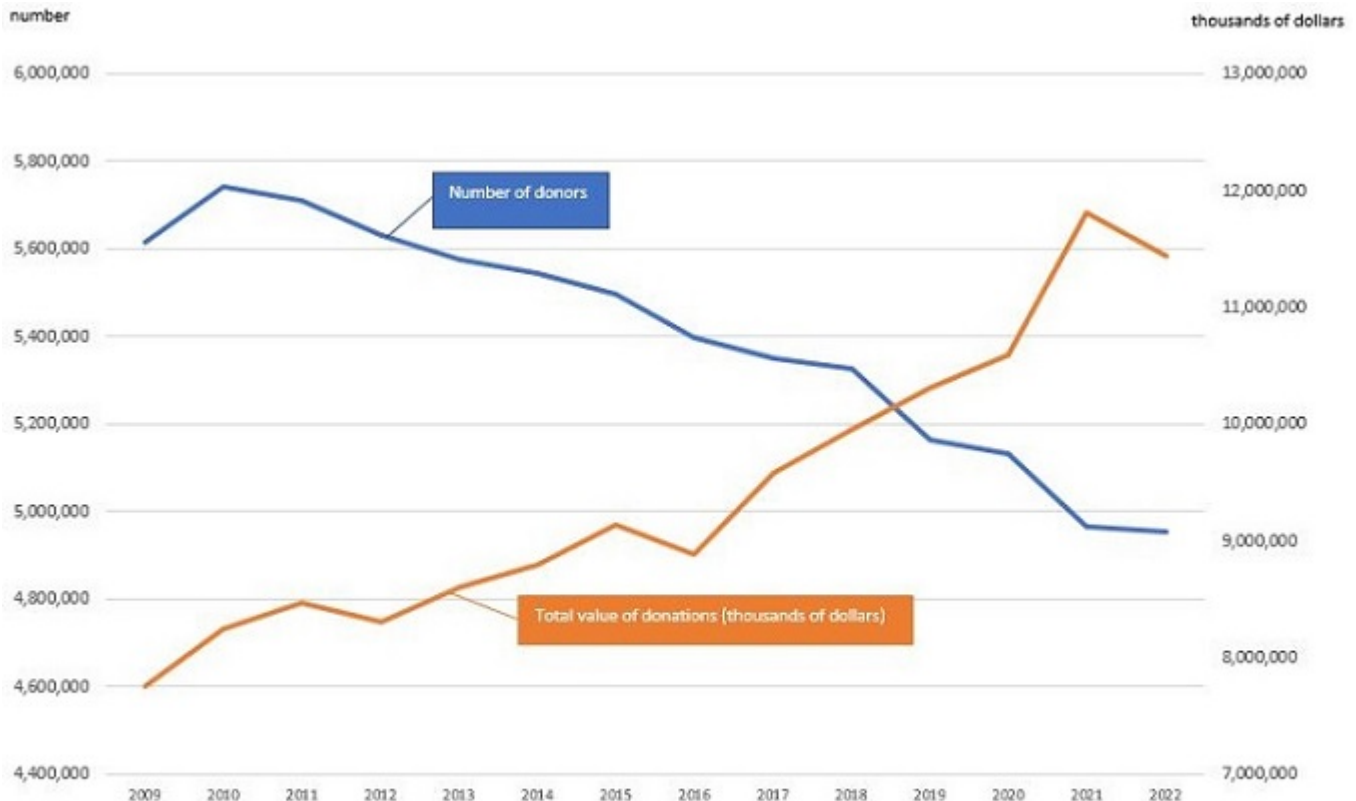


# Fewer charitable donors, less money donated in 2022

Released at 8:30 a.m. Eastern time in *The Daily*, Thursday, March 14, 2024

Just under 5 million Canadian tax filers (17.1% of all tax filers) declared making charitable donations in 2022, 0.3% fewer than a year earlier, despite the number of tax filers increasing 3.0% year over year. The total amount donated fell for the first time since 2016, decreasing 3.1% to \$11.4 billion. This decrease in total donations followed the previous year's increase of 11.5%, the largest since 2005.

## Infographic 1 – Tax filers making donations and total value of donations, Canada, 2009 to 2022



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

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

## More mid-sized donations, fewer large ones

While both the number of donors and total donations decreased, tax filers made more mid-sized donations and fewer smaller ones, leading to a 5.6% increase in median donations to \$380 in 2022. There were 1.6% fewer donations of \$499 or less and 1.4% more donations of \$500 to \$25,000.

The number of tax filers reporting donations of \$100,000 or more fell by 12.4% in 2022, after rising by one-third (+33.6%) in 2021, while the total amount they donated declined by 13.4%.



**Table 1**  
**Tax filers reporting donations and charitable donations by donation amounts**

	Number of Donors			Total Donations (x\$1,000)		
	2020	2021	2022	2020	2021	2022
<b>Total</b>	<b>5,132,380</b>	<b>4,967,050</b>	<b>4,953,370</b>	<b>10,586,265</b>	<b>11,804,435</b>	<b>11,432,695</b>
Less than \$1000	3,654,400	3,462,940	3,429,630	943,855	911,030	914,730
Less than \$100	1,234,640	1,123,210	1,092,490	50,515	45,880	44,575
\$100 to \$249	989,400	952,930	945,220	152,810	146,970	146,015
\$250 to \$499	742,370	701,890	696,940	263,715	247,145	244,870
\$500 to \$999	687,990	684,910	694,980	476,815	471,040	479,270
More than \$1000	1,477,980	1,504,110	1,523,740	9,642,415	10,893,400	10,517,965
\$1,000 to \$2,499	712,280	713,760	724,830	1,114,505	1,115,225	1,133,245
\$2,500 to \$4,999	361,870	364,120	367,900	1,273,350	1,281,085	1,293,890
\$5,000 to \$24,999	367,960	383,770	389,820	3,514,650	3,701,965	3,767,700
\$25,000 to \$49,999	23,040	26,440	26,510	768,585	881,775	884,770
\$50,000 to \$99,999	7,300	8,960	8,510	490,480	598,860	569,080
\$100,000 to \$499,999	4,690	5,940	5,320	868,065	1,108,110	976,115
\$500,000 and over	840	1,110	860	1,612,780	2,206,380	1,893,170

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

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

## An increasing share of total donations comes from higher-income tax filers

In 2022, 6.2% of tax filers with an income below \$40,000 reported making a charitable donation, compared with 39.2% of those with an income of \$100,000 or more. The median income of charitable donors (\$71,240) was significantly higher than the median income of all tax filers (\$41,930).

Tax filers with incomes of \$100,000 or more (13.0% of tax filers) continued to account for the largest share of charitable giving in 2022 (+0.9 percentage points to 59.1%) despite a notable decrease in the total value of donations from those with income from \$200,000 to \$499,999. While this group of higher income tax filers had a 14.1% increase in the number reporting donations, the average donation amount fell 23.1% from 2021 to 2022.

Conversely, Canadians with incomes of less than \$40,000, representing 48.8% of all tax filers and 17.5% of all donors, accounted for 7.4% of the total value of donations in 2022, a smaller share than that seen in 2021 (8.7%).

**Table 2**  
**Tax filers reporting donations and charitable donations by total income group**

	Number of tax filers		Number of donors		Total donations (x\$1000)		Median donation	
	2021	2022	2021	2022	2021	2022	2021	2022
<b>All income groups</b>	<b>28,104,130</b>	<b>28,934,120</b>	<b>4,967,050</b>	<b>4,953,370</b>	<b>11,804,435</b>	<b>11,432,695</b>	<b>360</b>	<b>380</b>
Less than \$20,000	6,244,820	7,012,290	125,130	109,330	168,165	120,045	200	210
\$20,000 to \$39,999	7,822,580	7,115,630	878,130	759,620	854,845	722,045	280	290
\$40,000 to \$59,999	5,319,830	5,251,190	1,123,360	1,073,020	1,446,075	1,364,850	320	340
\$60,000 to \$79,999	3,329,920	3,553,550	873,590	894,110	1,373,350	1,370,520	340	350
\$80,000 to \$99,999	2,099,220	2,248,320	627,720	645,530	1,090,115	1,098,950	340	350
\$100,000 to \$124,999	1,453,120	1,604,210	508,300	536,530	999,265	1,017,045	380	370
\$125,000 to \$149,999	685,140	792,850	269,340	298,720	637,185	662,455	460	430
\$150,000 to \$199,999	582,180	697,310	252,150	288,360	849,875	864,395	560	540
\$200,000 to \$499,999	486,670	574,450	254,520	290,530	1,864,565	1,636,470	950	880
\$500,000 to \$999,999	58,190	61,340	38,360	40,590	665,390	685,150	1,910	1,930
\$1,000,000 and over	22,480	22,980	16,460	17,030	1,855,605	1,890,765	5,430	5,150

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

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

The highest income group (\$1 million or more annually) reported the highest median donation in 2022 (-5.2% to \$5,150) followed by those making \$500,000 to \$999,999 (+1.0% to \$1,930). These two income groups accounted for 1.2% of all donors in 2022, but over one-fifth (22.5%) of the total donation value reported.

### Seniors remain the most charitable Canadians

The older the tax filer, the more likely they are to make charitable donations. In 2022, 4.8% of tax filers under the age of 25 reported charitable donations. As the age of the tax filer rises, this proportion grows, peaking at 23.9% for those aged 65 or older. Overall, 3.2% of charitable donors in 2022 were aged 24 years or younger, while 34.2% were aged 65 and older.

For every \$100 donated in 2022, \$1 came from those aged 24 and younger, while \$48 came from those aged 65 and older. Seniors had the highest median donation (\$590).

**Table 3**  
**Tax filers reporting donations and charitable donations by age group**

	Number of tax filers		Number of donors		Total donations (x\$1,000)		Median donation	
	2021	2022	2021	2022	2021	2022	2021	2022
<b>All age groups</b>	<b>28,104,130</b>	<b>28,934,120</b>	<b>4,967,050</b>	<b>4,953,370</b>	<b>11,804,435</b>	<b>11,432,695</b>	<b>360</b>	<b>380</b>
0 to 24 years	3,083,510	3,251,030	162,240	156,670	73,815	74,870	50	50
25 to 34 years	4,696,880	4,937,650	529,960	519,330	549,595	551,465	170	180
35 to 44 years	4,566,230	4,729,870	765,300	772,730	1,417,605	1,295,980	270	280
45 to 54 years	4,178,460	4,231,850	826,430	829,230	1,842,849	1,706,273	350	360
55 to 64 years	4,727,800	4,701,610	1,008,870	980,000	2,383,329	2,318,820	400	400
65 years and over	6,851,250	7,082,120	1,674,250	1,695,420	5,537,245	5,485,284	570	590

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

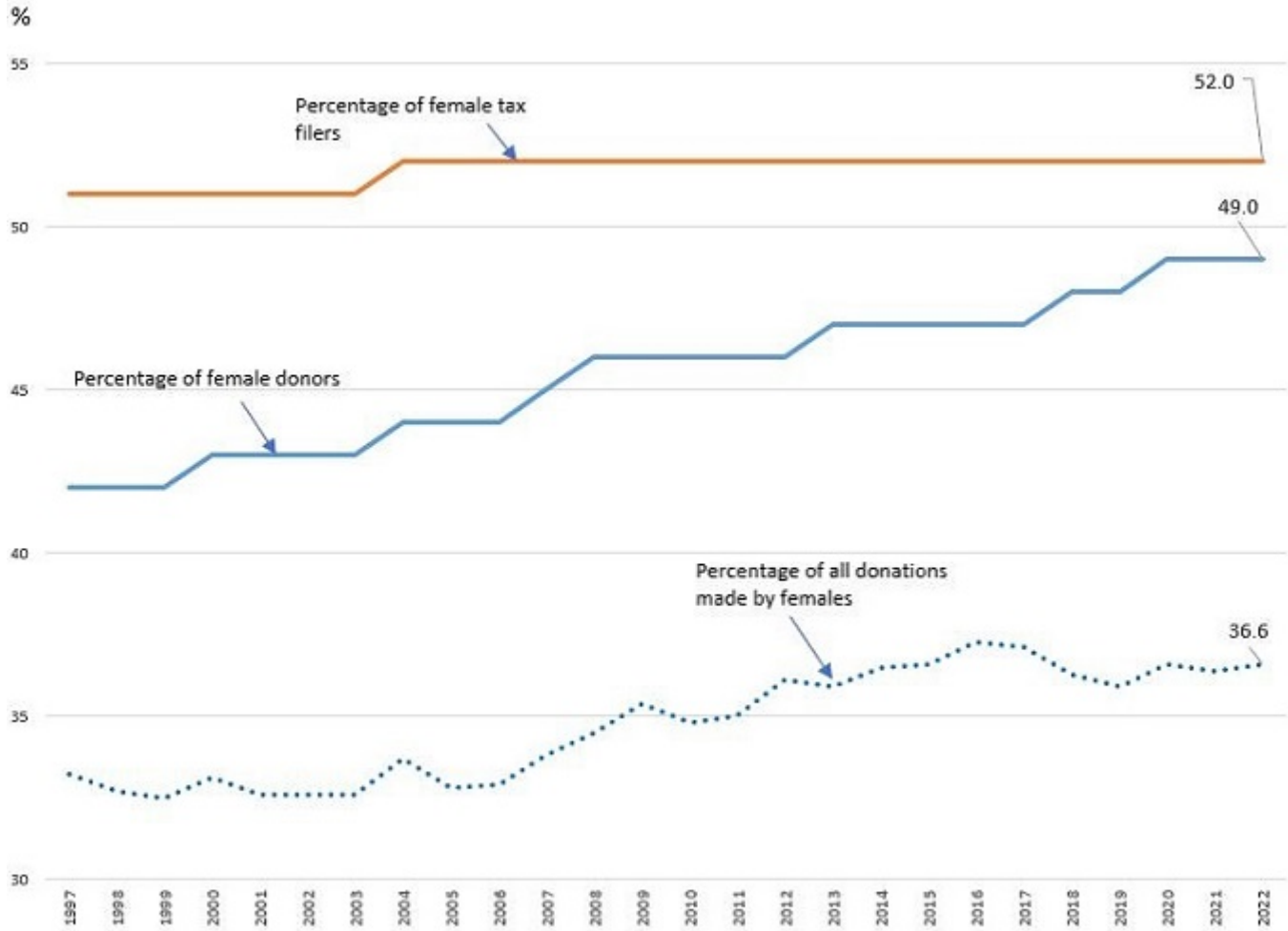
**Source(s):** Income and Financial Data of Individuals, Preliminary T1 Family File (4106), custom tabulation

### Men are more likely to declare charitable donations than women and give more overall

Men (18.1%) were more likely to report charitable donations on their 2022 tax returns than women (16.2%). However, the share of women reporting a charitable donation has risen from 42.0% in 1997 to 48.9% in 2022. Nevertheless, men continue to donate more overall, accounting for 63.4% of total charitable donations, up from 62.7% in 2016.

Men claimed a median value of \$410 on their 2022 tax return, up 2.5% from a year earlier, while women claimed \$350, up 6.1%.

**Infographic 2 – Donations by female tax filers, Canada, 1997 to 2022**



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

**Table 4**  
**Tax filers reporting donations and charitable donations by sex and presence of spouse**

	Declared spouse	Number of tax filers		Number of donors		Total donations (x\$1,000)		Median donation	
		2021	2022	2021	2022	2021	2022	2021	2022
Both Sexes	Total	28,104,130	28,934,120	4,967,050	4,953,370	11,804,435	11,432,695	360	380
Both Sexes	Without	12,678,100	13,176,940	1,810,940	1,794,590	3,030,315	3,029,070	290	300
Both Sexes	With	15,426,030	15,757,180	3,156,110	3,158,780	8,774,115	8,403,620	420	435
Male	Total	13,546,790	13,982,600	2,534,180	2,529,010	7,511,485	7,250,270	400	410
Male	Without	5,846,530	6,121,540	619,030	618,870	1,155,695	1,169,515	240	250
Male	With	7,700,260	7,861,070	1,915,160	1,910,140	6,355,790	6,080,755	480	500
Female	Total	14,557,340	14,951,520	2,432,870	2,424,360	4,292,945	4,182,420	330	350
Female	Without	6,831,570	7,055,410	1,191,910	1,175,720	1,874,620	1,859,555	310	320
Female	With	7,725,770	7,896,110	1,240,950	1,248,640	2,418,325	2,322,865	350	360

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

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

### British Columbia and Ontario are leading the decrease in charitable donations

The overall decline in charitable donations in 2022 was driven by British Columbia (-11.8%) and Ontario (-6.0%). Newfoundland and Labrador recorded the largest relative decline (-13.2%).

Charitable giving grew at the fastest pace in Northwest Territories (+27.7%), Alberta (+8.2%) and Quebec (+6.8%).

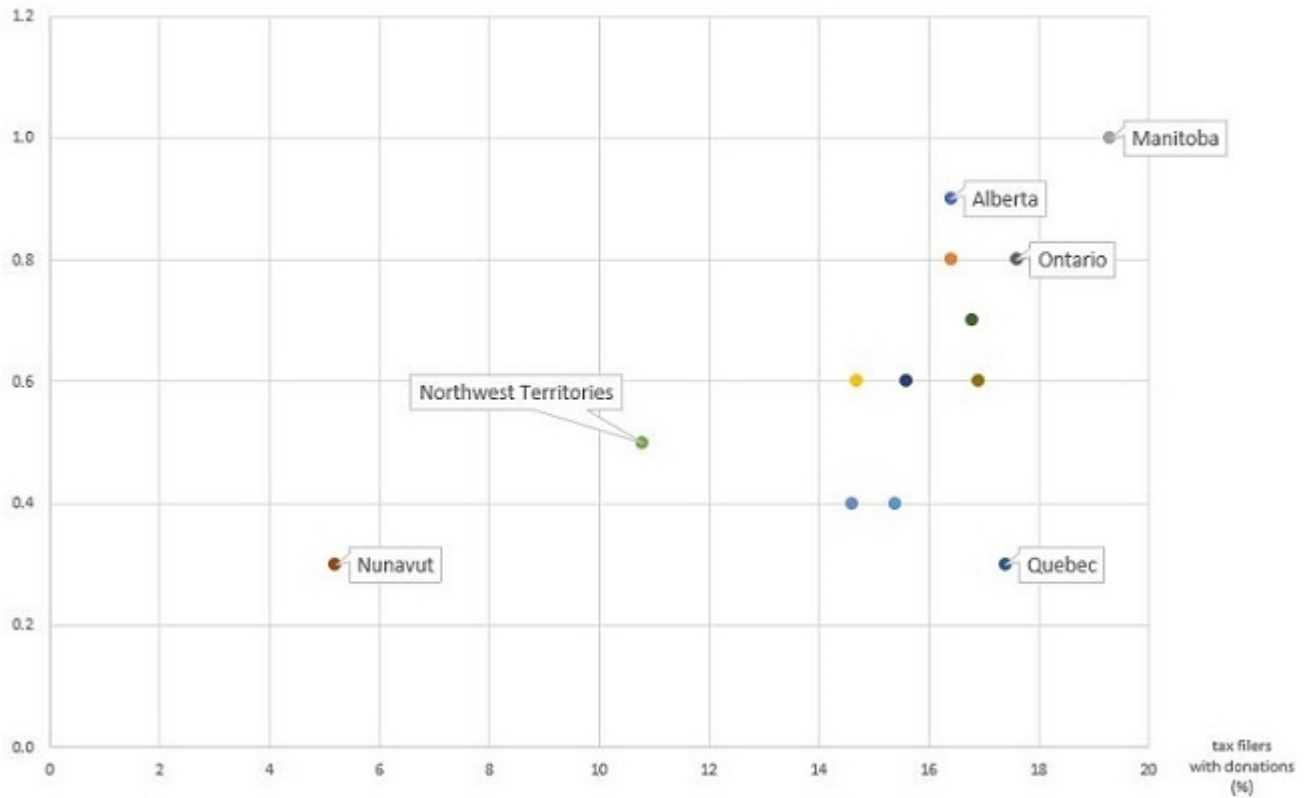
Manitoba remained Canada's most charitable province in 2022 with just under one in five tax filers (19.3%) declaring a donation on their tax form, with a median donation of \$590 (+7.3% from 2021). These donations were equal to a value equivalent to nation-leading 1.0% of total income.

Conversely, 1 in 20 tax filers in Nunavut (5.2%) declared a charitable donation on their tax form in 2022, donating an amount equal to 0.3% of all income declared in the province. Nevertheless, Nunavut had the highest median donation nationally at \$900.

Median donations declined in Newfoundland and Labrador (down 2.5% to \$390) and Prince Edward Island (down 1.9% to \$520) in 2022.

### Infographic 3 – Relative donations by province and territory, 2022

ratio of donations to  
total income



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

**Table 5**  
**Tax filers reporting donations and median charitable donations, Canada, provinces and territories**

	Number of Donors		Total Donations (x\$1,000)		Median Donation		Proportion of tax filers with donations		Ratio of Total Donations over Total Income	
	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022
<b>Canada</b>	<b>4,967,050</b>	<b>4,953,370</b>	<b>11,804,435</b>	<b>11,432,695</b>	<b>360</b>	<b>380</b>	<b>17.7</b>	<b>17.1</b>	<b>0.8</b>	<b>0.7</b>
Newfoundland and Labrador	64,420	64,700	92,605	80,410	400	390	15.7	15.4	0.5	0.4
Prince Edward Island	21,380	21,400	38,960	37,150	530	520	17.6	16.9	0.7	0.6
Nova Scotia	121,520	120,500	217,220	211,790	410	430	16.2	15.6	0.6	0.6
New Brunswick	93,830	91,840	169,175	172,920	400	410	15.4	14.7	0.6	0.6
Quebec	1,169,820	1,171,330	1,199,805	1,281,045	150	150	17.6	17.4	0.4	0.3
Ontario	1,953,450	1,958,770	5,331,745	5,012,475	480	480	18.2	17.6	0.9	0.8
Manitoba	192,710	192,160	501,280	506,820	550	590	19.7	19.3	1.1	1.0
Saskatchewan	143,210	141,910	333,105	332,635	520	540	17.3	16.8	0.8	0.7
Alberta	528,270	528,720	1,679,795	1,817,725	550	580	17.1	16.4	0.9	0.9
British Columbia	669,860	653,610	2,222,285	1,959,040	520	550	17.4	16.4	1.0	0.8
Yukon	4,260	4,260	8,135	8,280	500	530	15.0	14.6	0.4	0.4
Northwest Territories	3,190	3,140	7,340	9,370	520	530	10.9	10.8	0.4	0.5
Nunavut	1,130	1,050	2,985	3,030	880	900	5.4	5.2	0.3	0.3

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

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

### Tax filers in Steinbach and Winkler have the highest median donations in Canada

Steinbach (-1.7% to \$2,230) and Winkler (+0.0% to \$1,820) remained Canada's most charitable urban centres of 10,000 or more people in 2022.

Abbotsford-Mission (\$1,000) had the highest median donation among Canadian cities of 100,000 or more tax filers for the 21st consecutive year, while Québec (22.1%) had the largest share of donors.

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#### Note to readers

*In this release, charitable donation data are based on a preliminary version of the T1 Family File (tax filer data).*

*Statistics on changes in amounts between years do not take inflation into account. [The Consumer Price Index rose 6.8% in 2022.](#)*

*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 2021 Standard Geographical Classification used for the 2021 Census.*

*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. Donations reported for the 2022 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.*



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.

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

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.

Additional data on charitable donors ([13C0014](#), various prices) are also available for Canada, the provinces and territories, economic regions, census divisions, census subdivisions, census metropolitan areas, census agglomerations, census tracts, and postal-based geographies. These custom services are available upon request.

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](mailto:infostats@statcan.gc.ca)) or Media Relations ([statcan.mediahotline-ligneinfomedias.statcan@statcan.gc.ca](mailto:statcan.mediahotline-ligneinfomedias.statcan@statcan.gc.ca)).