

How and What Canadians Contribute to Charity

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Preface

In 1975 Professor Samuel A. Martin of the Business School of the University of Western Ontario published his landmark volume, *Financing Humanistic Service*, an in-depth analysis of previously unassembled data relating to philanthropy in Canada. Professor Martin's work was, and remains, an invaluable reference for all those in both the public and private sectors who are responsible for the "humanistic services" that are so important a factor in Canadian society. Nevertheless it has been obvious for some time that more frequent, if less comprehensive, analyses are badly needed.

The Canadian Centre for Philanthropy was founded in 1980 for the purpose of encouraging philanthropy in Canada. The Centre believes that one useful way in which that encouragement can be provided is a series of statistical studies which will assist all those in the philanthropic sector to understand current and changing conditions, levels and patterns of giving and problem areas as they develop or emerge.

This is the second update of the first of these papers. We acknowledge with gratitude this work of J.F. Deeg and the assistance of Professor Martin in its preparation.

It is our hope that it will be used by others as a point of departure for additional, or more highly refined analyses that will further increase our knowledge and understanding of philanthropy in Canada.

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Toronto, Ontario

Foreword

These tables, which update and expand an earlier analysis of personal charitable donations, offer valuable, if not comforting, information for all who are concerned with the problems of financing human services in their communities.

A word of caution is in order regarding interpretation of the tables. The unit of measurement is the individual tax return—some 14 million in 1980—filed by almost two out of three Canadians. With the exception of Tables VIII through X, these are not per-family donations data. Since 1970, the growth in the number of

tax returns (+60 per cent) has been much greater than population growth (10 per cent), and the growth in the work force (30 per cent). Interpretation is further complicated by the increase in work force participation by females since 1970 (from 34 per cent to 47 per cent) which has resulted in a sharp increase in the number of tax returns filed by females. Since incomes reported by females averaged only 50 per cent of male incomes and donations per reporting female are appreciably smaller than those of their male counterparts (see Tables VI A through VI E), the resulting mean calculations used in the tables must be interpreted accordingly. Notwithstanding, the *trends* revealed by the tax return data tend to be verified by the family donations data presented in the concluding tables.

The data confirm that individual generosity continued to decline in Canada through the 1970's. The proportion of Canadian taxpayers claiming charitable donations (i.e., over \$100) in 1980 was significantly lower in all income categories. But one is struck by the sharp and alarming drop in donations by upper income Canadians—\$50,000 and over—precisely the population segment with the greatest capacity to give. Less than half these individuals (49 per cent) claimed donations in excess of the standard \$100 dollar deduction in 1980—down from 78 per cent in 1970. This means that some 124,000 Canadian taxpayers, earning an average income of \$82,000 in 1980, claimed the standard \$100 deduction, pocketed their marginal tax on this amount and presumably contributed little if anything to community appeals. The trend was equally noticeable among doctors, lawyers, investors, and salaried employees.

The implications of this continuing trend are profound. These are society's leaders—the people who hold influential positions, control economic resources, speak articulately for themselves and their institutions, and most importantly set the values, by example, for their fellow citizens. Since the trend has held for the past four years, a clear majority of the most affluent Canadians now chooses not to share its affluence through voluntary (and tax deductible) contributions. A good deal more research and thought must be given to understanding why this is taking place and what actions, if any, can be taken to reverse the trend. The alternative is continued erosion and ultimate eradication of private sector influence on social institutions in Canada.

Still, there are some encouraging signs. First, those who *do* contribute (a declining sector) are being more generous than ever—an average of 5.0 per cent of income in 1980 compared with 4.3 per cent in 1970. Second, pensioners, a growth sector with less than half the annual income of the average taxpayer, devoted more than twice the average percentage of their incomes to charity. Third, more than twice the percentage of the most youthful taxpayers—the 20-24 age group—claimed donations in 1980 as claimed them in 1974. (Small comfort—they moved from 1.6 per cent to 3.7 per cent, still by far the lowest claiming group.)

I commend The Canadian Centre for Philanthropy for undertaking this helpful analysis.

Samuel A. Martin
Professor,
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An Analysis

In 1975, Professor Samuel A. Martin in his book *Financing Humanistic Service* developed data with respect to individual charitable giving. This information was based on *Taxation Statistics*, an annual report published by Revenue Canada, Taxation. In this report an analysis of individual tax returns is presented, data being based upon a stratified random sample of individual tax returns.

Martin's work examined the period 1946-1970. His key conclusion (page 48) was that "by any economic comparison, the average Canadian is economically far better off today than was the average Canadian at the end of the Second World War. But while we are now much more prosperous, the average Canadian actually has reduced in absolute as well as in relative terms the proportion of his wealth that he contributes directly and voluntarily as an individual to the betterment of his community".

This analysis has now been extended to 1980, the latest year for which taxation statistical data are available.

Unfortunately, the trend which Professor Martin observed for the period 1946-1970 continued during the period up to 1980. Canadians' average disposable income rose markedly but the percentage devoted to charitable contributions declined. However, 1979 and 1980 figures indicate that the decline may have bottomed out and that Canadians may have started to become more charitable again.

Table I (page 11) shows that from 1946-1980 disposable personal income, i.e., total income less federal and provincial tax, has increased almost eightfold. Over the same period the amount of claimed charitable donations increased by a factor of 3.7.

If we adjust the dollar amounts for inflation by dividing them by the Consumer Price Index expressed in constant 1971 dollars, we still find that between 1946 and 1980 disposable personal income increased by a factor of 2.2 (from \$2,435 per year in 1946 to \$5,576 per year in 1980) whereas claimed charitable donations remained constant (\$31.80 per year in 1946 and \$33.80 per year in 1980).

It will be noticed that only in the period 1951-1956 did charitable donations rise absolutely, as well as in percentage points. However from 1956 on, charitable donations as a percentage of average disposable personal income dropped from 1.6 to a low of 0.54. Recently this percentage has been gradually rising again. Figure I and the bar chart, Figure IA (page 6), illustrate this.

Another striking observation emerges from a comparison of the proportion of all taxpayers claiming charitable donations over the years. This comparison is made from 1961 on and is based on reported "standard deduction" claims as given in the taxation statistics table. Table II summarizes this data.

It will be seen that the proportion of charitable donation claimants increases with increasing income. However, over the 20-year period from 1961 to 1980 the proportion of claimants in each income group has steadily declined: percentages in the low income group (under \$3,000) declined from 9.8 to 0.6; in the \$10,000—

Figure I
Total & Disposable Income and Charitable
Donation Per Individual Taxpayer

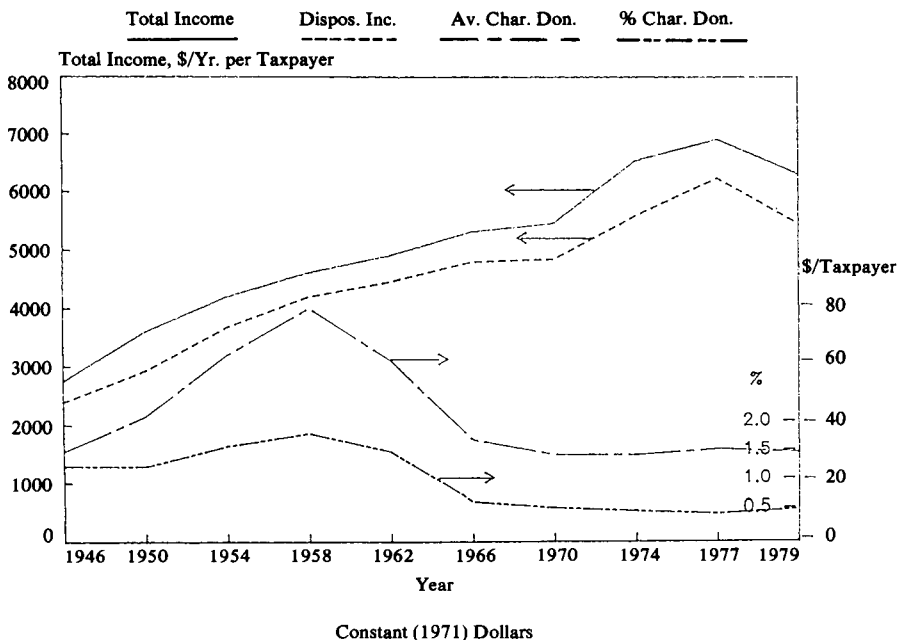
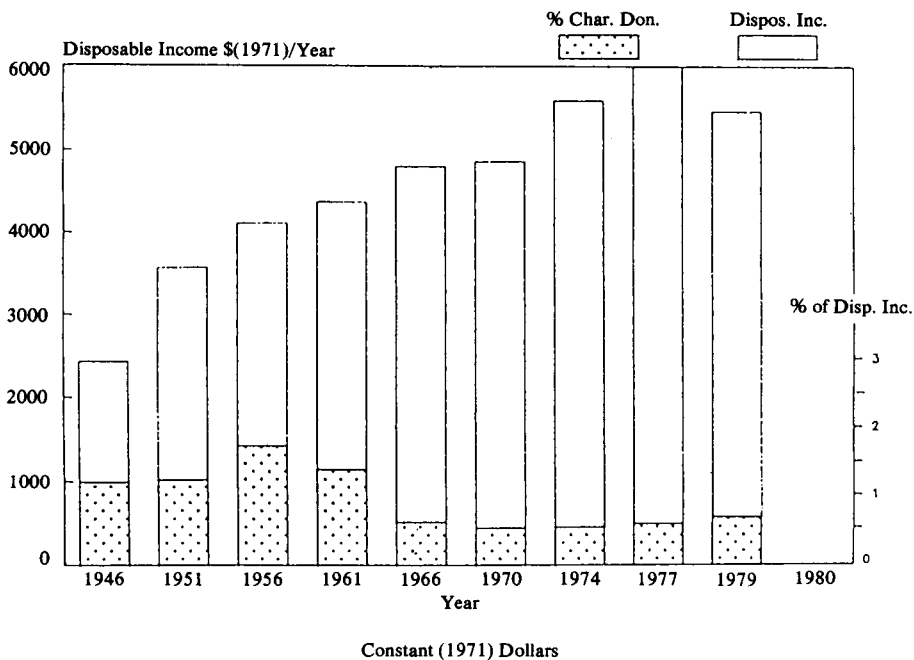


Figure 1A
Personal Disposable Income 1946-1979
and Charitable Donations as % of Disposable Income



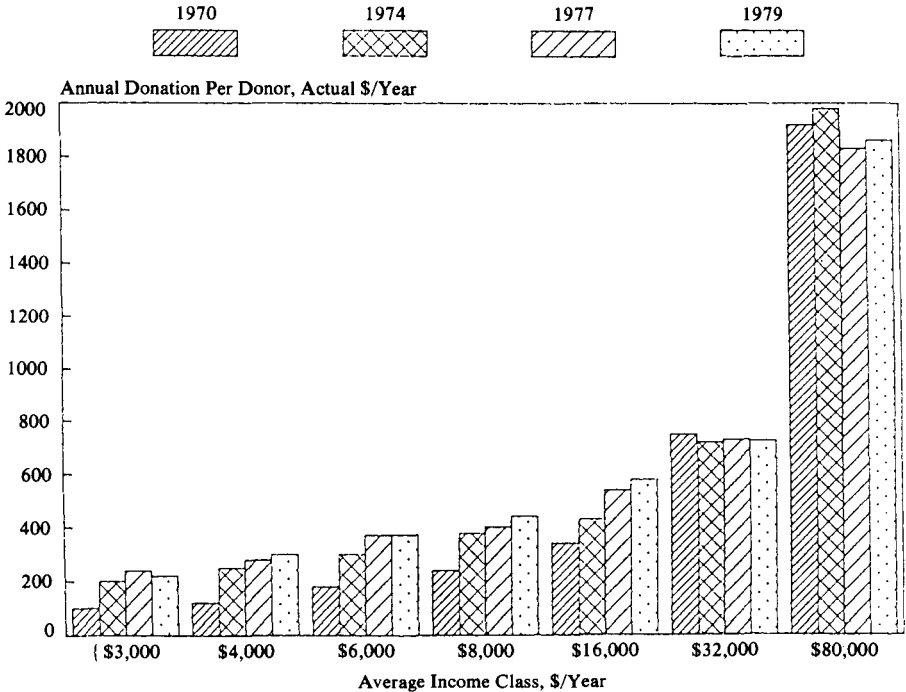
\$24,999 income group from 65.2 to 12.2; and even in the \$50,000+ income group from 89.3 to 49.0. In other words, whereas 20 years ago about 25 out of every 100 taxpayers contributed visibly to charity, by 1980 this number had dropped to 10 out of every 100.

Analysis by Income Group

Tables III A through III F summarize income and donations for 1970, 1974, 1977, 1978, 1979 and 1980, grouped by income classes from under \$3,000 to \$50,000+. We have already seen that the percentage of claimants steadily declined for all income classes.

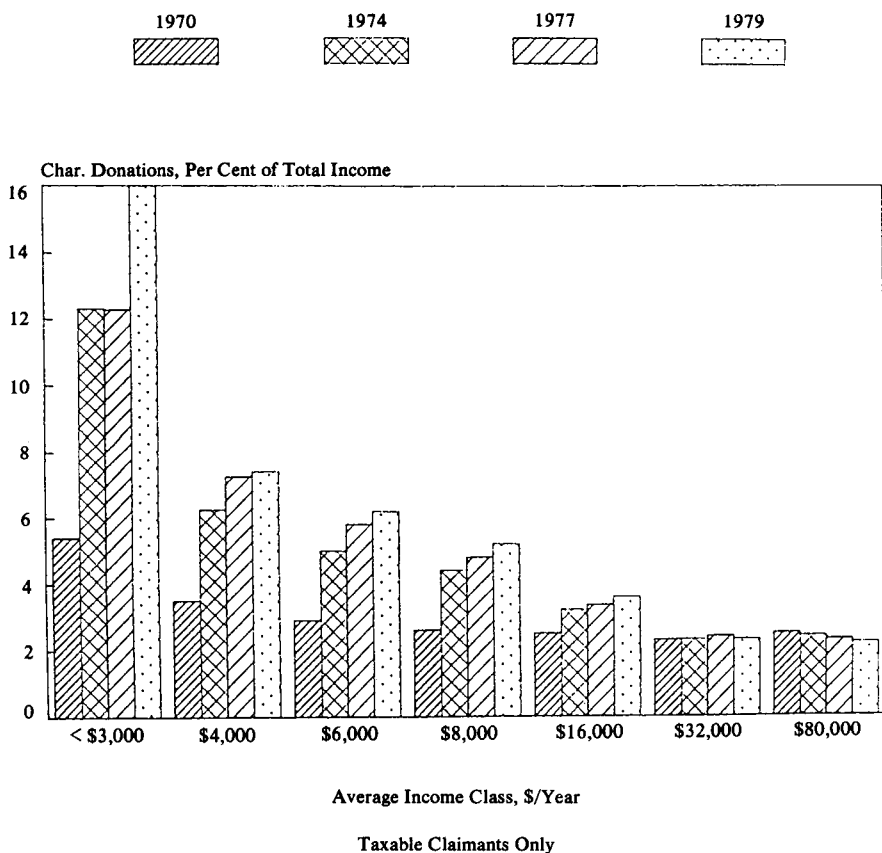
Table IV summarizes the average personal donations per donor per year for seven income classes for the six years 1970, 1974, 1977, 1978, 1979 and 1980. These average personal donations are also shown on the bar chart, Figure II. It should be kept in mind that in this chart, only those taxpayers who claim charitable donations over the standard \$100 are considered. It will be seen that for each income class (except the \$50,000+ class) the annual charitable donations increased between 1970 and 1977, dropped during 1978, but went up again in 1980. Figure III also illustrates this trend.

Figure II
Average Donations (\$/Year) By Taxpayers
Claiming Charitable Donations



(For 4 Years — 1970, 1974, 1977, 1979)

Figure III
Charitable Donations as Per Cent of
Donor's Annual Total Income



Analysis by Geographic Location

Tables V A through V E show comparisons of average personal income and average charitable donations by province and by selected cities for the years 1974, 1977, 1978, 1979 and 1980.

It is noticeable that the prairie provinces, especially Saskatchewan, are more generous than the maritime provinces and Quebec. While average income in Quebec and Saskatchewan in 1980 was about the same, in the first province only 6.4 per cent of the taxpayers claimed donations above \$100. These claimants made an average contribution of \$453 per donor. In Saskatchewan on the other hand, about 16.2 per cent of the taxpayers made charitable donations above \$100. They averaged \$669 per donor. The province with the highest per-donor donations was Alberta (\$824 in 1980, \$485 in 1974). The city with the highest per-donor donations in 1980 was Red Deer, Alberta (\$860 per donor).

Analysis by Age and Sex

Tables VI A through VI E present comparisons between different age groups for both male and female taxpayers for the years 1974, 1977, 1978, 1979 and 1980. The conclusion here is that male income steadily rises with age up to age group 45–54, declining thereafter, probably because of increasing numbers of pensioners. Average income for males in 1980 increases from \$11,133 per year for age group 20–24 to a high of \$24,280 per year, for age group 45–54, declining to \$14,489 per year for age 65+. Female income in 1980 rises from \$7,053 per year for age group 20–24 to \$10,519 in the age group 65+. Charitable contributions made by male taxpayers run from \$439 per donor to a high of \$762 per donor, declining to \$719 per donor for age 65+. The percentage of men donating runs from 3.9 for the 20–24 age group to a high of 25.8 in the age group 65+ (although income is declining at this age). Female taxpayers' contributions start at \$270 at lower ages and climb steadily to \$597 at age 65+ (even though income here has declined markedly). Also the percentage of women claiming charitable donations, although lower than that for male claimants, increases steadily from a low of 3.4 at age 20–24 to a high of 23.7 for age 65+.

Analysis by Occupation

Tables VII A and VII B compare charitable donations by various occupational groups for the years 1974, 1978, 1979 and 1980.

As a group, accountants appear to be the most generous, with 52 per cent giving at an average rate of 1.8 per cent of income. It is also remarkable that doctors and dentists, although the highest income earners, rank below lawyers and accountants in percentage of income given to charity.

Family Expenditure in Canada

Another source for study of the spending habits of Canadians is the *Family Expenditure Survey in Canada*, published periodically by Statistics Canada. It reports data obtained by interviewing a random sample of families about their expenditures in detail. In 1969 this survey was based on a sample of 15,000 urban and rural families across Canada. The surveys of 1976 and 1978 (the latest available) covered only urban areas, i.e., eight major cities (St. John's, Halifax, Montreal, Ottawa, Toronto, Winnipeg, Edmonton and Vancouver) and sampled 3,678 and 3,413 families, respectively. The diminishing trend of charitable donations over the years is further substantiated by the data derived from these surveys, summarized in Table VIII.

It is apparent that whereas between 1969 and 1976 average disposable family income more than doubled, charitable donations increased only 25 per cent. Also while income between 1976 and 1978 continued to rise, charitable donations remained practically the same.

When expressed in constant dollars (1971 = 100), the decline in charitable donations, both absolutely and relative to income, is also quite clear: \$87 per family in 1969, \$70 in 1976 and \$60 in 1978.

Table IX makes an estimate of the charitable donations made by people who claimed the standard deduction. This is done by extrapolating the charitable

donations, stated in the *Family Expenditure Survey* for the average family, to the entire population of Canada. This gives us an estimate of total charitable donations, amounting to respectively \$524 million, \$840 million and \$917 million for the years 1969, 1976 and 1978.

If we deduct from these the total claimed charitable donations, obtained from the *Taxation Statistics Report* for these years, we have an estimate of the charitable donations of people who claimed the standard deduction. The amounts were \$43, \$24 and \$13 per person for the years 1969, 1976 and 1978, respectively. Thus, we conclude that over the past nine years the majority of taxpayers who claimed the standard deduction decreased their charitable donations by about 75 per cent. On the other hand, those who did claim charitable donations over \$100 increased their contributions from \$216/person in 1969 to \$553/person in 1978.

The *Family Expense Surveys* for 1969 and 1976, for which we have a complete analysis, confirm the downward trend in charitable giving as Table X indicates.

Table I
Personal Disposable Income and Charitable Donations
Period 1946-1980

Year	Current Dollars		Constant (1971) Dollars		
	Disposable Income \$/person	Charitable Donation \$/person	Disposable Income \$/person	Charitable Donation \$/person	% of Disposable Income
1946	1,476	19.3	2,435	31.8	1.3
1951	2,354	31.0	3,578	47.1	1.3
1956	2,813	54.7	4,107	80.0	1.9
1961	3,281	52.3	4,364	70.0	1.6
1966	3,994	29.0	4,793	34.8	0.73
1970	4,715	29.2	4,856	30.1	0.62
1974	6,983	37.9	5,586	30.3	0.54
1977	9,600	52.4	5,952	32.4	0.54
1978	9,546	52.5	5,442	29.9	0.55
1979	10,455	60.2	5,468	31.5	0.58
1980	11,744	71.1	5,576	33.8	0.61

Table II
Percentage of all Taxpayers in a Given Income Class Claiming Donations
for Selected Years

Year	Under \$3,000	\$3,000- \$4,999	\$5,000- \$6,999	\$7,000- \$9,999	\$10,000- \$24,999	\$25,000- \$49,999	\$50,000 and Over	All Incomes
1961	9.8	33.8	40.0	53.5	65.2	83.6	89.3	24.5
1966	5.9	15.2	22.5	30.3	46.7	73.1	83.8	15.9
1970	5.4	10.5	13.0	15.8	27.1	60.0	77.8	12.3
1977	0.9	3.3	5.7	7.6	12.0	30.6	56.6	9.2
1978	0.8	3.5	6.8	9.2	12.9	29.3	53.3	9.5
1979	0.4	2.7	5.2	8.0	11.9	25.9	51.2	9.2
1980	0.4	2.5	5.3	8.6	12.2	24.5	49.0	10.3

Table III A
Income, Taxes on Income, and Charitable Donations of All Individual Taxpayers in Various Income Classes

	1970									
	UNDER \$3,000*	\$3,000 4,999	\$5,000 6,999	\$7,000 9,999	\$10,000 24,999	\$25,000 49,999	\$50,000 AND OVER	TOTAL		
Number of Individual Tax Returns (thousands)	3,108	1,881	1,926	1,212	989	65	15	9,183		
(Per Cent)	(33.6)	(20.5)	(21.0)	(13.2)	(10.8)	(0.7)	(0.2)	(100.0)		
Number Claiming Standard Deduction (thousands)	2,926	1,683	1,676	1,020	721	26	3	8,055		
Number Claiming Charitable Donations (thousands)	168	198	250	192	268	39	12	1,128		
Percentage Claiming Charitable Donations	5.4	10.5	13.0	15.8	27.1	60.0	77.8	12.3		
Total Income (\$ millions)	4,532	7,470	11,937	10,414	13,164	2,149	1,160	50,825		
(Per Cent)	(8.9)	(14.7)	(23.5)	(20.5)	(25.9)	(4.2)	(2.3)	(100.0)		
Total Tax Payable (\$ millions)	185	730	1,548	1,582	2,433	606	436	7,521		
(Per Cent)	(2.5)	(9.7)	(20.6)	(21.0)	(32.3)	(8.1)	(5.8)	(100.0)		
Disposable Income (\$ millions)	4,346	6,740	10,389	8,832	10,731	1,543	723	43,304		
(Per Cent)	(10.0)	(15.6)	(24.0)	(20.4)	(24.8)	(3.6)	(1.7)	(100.0)		
Charitable Donations Claimed (\$ millions)	13	27	45	42	89	29	23	268		
(Per Cent)	(4.9)	(10.1)	(16.8)	(15.7)	(33.2)	(10.8)	(8.6)	(100.0)**		
Tax ÷ Total Income (Per Cent)	4.1	9.8	13.0	15.2	18.5	28.2	37.6	14.8		
Donations ÷ Total Income (Per Cent)	0.3	0.4	0.4	0.4	0.7	1.3	2.0	0.5		
Donations ÷ Disposable Income (Per Cent)	0.3	0.4	0.4	0.5	0.8	1.9	3.1	0.6		
Donations ÷ Total Tax (Per Cent)	7.1	3.7	2.9	2.7	3.7	4.8	5.2	3.6		
Donations Per Taxpayer (\$)	4	14	24	35	90	443	29	29		
Donations Per Donor (\$)	78	137	181	221	332	734	238	238		
Total Income Per Taxpayer (\$/yr) (2)	1,458	3,971	6,200	8,592	13,306	33,006	75,324	5,534		
Donor's Donation as Per Cent of Total Income (100x(1) ÷ (2))	5.3	3.5	2.9	2.6	2.5	2.2	2.5	4.3		

Source: Derived from Department of National Revenue and Statistics Canada data

* Includes tax returns with no or negative income.

** Figures rounded to nearest decimal

Table III B
Income, Taxes on Income, and Charitable Donations of All Individual Taxpayers in Various Income Classes

1974

	UNDER \$3,000*	\$3,000 4,999	\$5,000 6,999	\$7,000 9,999	\$10,000 24,999	\$25,000 49,999	\$50,000 AND OVER	TOTAL
Number of Individual Tax Returns (thousands)	2,701	1,762	1,657	2,000	3,207	225	50	11,602
(Per Cent)	(23.3)	(15.2)	(14.3)	(17.2)	(27.7)	(1.9)	(0.4)	(100.0)
Number Claiming Standard Deduction (thousands)	2,652	1,649	1,533	1,822	2,734	132	20	10,542
Number Claiming Charitable Donations (thousands)	35	91	105	157	446	92	30	956
Percentage Claiming Charitable Donations	1.3	5.2	6.3	7.8	13.9	40.8	60.9	8.3
Total Income (\$ millions)	4,304	7,037	9,895	16,894	45,384	7,327	4,058	94,785
(Per Cent)	(4.5)	(7.4)	(10.4)	(17.8)	(47.9)	(7.7)	(4.3)	(100.0)
Total Tax Payable (\$ millions)	13	249	806	1,984	7,586	1,778	1,353	13,769
(Per Cent)	(0.1)	(1.8)	(5.9)	(14.4)	(55.1)	(12.9)	(9.8)	(100.0)
Disposable Income (\$ millions)	4,291	6,788	9,089	14,910	37,798	5,549	2,705	81,016
(Per Cent)	(5.3)	(8.4)	(11.2)	(18.4)	(46.6)	(6.8)	(3.3)	(100.0)
Charitable Donations Claimed (\$ millions)	6.9	22.6	31.7	57.9	195.3	65.2	60	439.7
(Per Cent)	(1.6)	(5.1)	(7.2)	(13.2)	(44.5)	(14.8)	(13.6)	(100.0)
Tax ÷ Total Income (Per Cent)	0.30	3.54	8.14	11.74	16.72	24.3	33.34	14.52
Donations ÷ Total Income (Per Cent)	0.16	0.32	0.32	0.34	0.43	0.89	1.48	0.46
Donations ÷ Disposable Income (Per Cent)	0.16	0.33	0.35	0.39	0.52	1.17	2.22	0.54
Donations ÷ Total Tax (Per Cent)	53.0	9.1	3.9	2.9	2.6	3.7	4.4	3.2
Donations Per Taxpayer (\$)	2.5	12.8	19.1	28.8	60.9	289.8	1,200	37.9
Donations Per Donor (\$) (1)	196	248	302	370	438	710	1,970	460
Total Income Per Taxpayer (\$/yr) (2)	1,593	3,994	5,972	8,447	14,151	32,564	81,160	8,170
Donor's Donation as Per Cent of Total Income (100x(1) ÷ (2))	12.3	6.2	5.1	4.4	3.1	2.2	2.4	5.6

Source: Derived from 1974 Taxation Statistics (Revenue Canada)

* Includes tax returns with no or negative income.

Table III C
Income, Taxes on Income, and Charitable Donations of All Individual Taxpayers in Various Income Classes

	1977									
	UNDER \$3,000*	\$3,000 4,999	\$5,000 6,999	\$7,000 9,999	\$10,000 24,999	\$25,000 49,999	\$50,000 AND OVER	TOTAL		
Number of Individual Tax Returns (thousands)	2,020	1,489	1,362	1,950	5,010	667	88	12,586		
(Per Cent)	(16.0)	(11.9)	(10.8)	(15.4)	(39.9)	(5.3)	(0.7)	(100.0)**		
Number Claiming Standard Deduction (thousands)	1,941	1,440	1,284	1,801	4,408	462	38	11,374		
Number Claiming Charitable Donations (thousands)	17	49	78	149	602	204	50	11,501		
Percentage Claiming Charitable Donations	0.9	3.3	5.7	7.6	12.0	30.6	56.6	9.2		
Total Income (\$ millions)	3,233	5,925	8,162	16,524	78,153	10,975	7,085	140,057		
(Per Cent)	(2.3)	(4.2)	(5.8)	(11.8)	(55.8)	(15.0)	(5.1)	(100.0)		
Total Tax Payable (\$ millions)	—	10	181	868	7,811	3,035	1,552	13,458		
(Per Cent)	—	(0.1)	(1.3)	(6.4)	(58.0)	(22.6)	(11.5)	(100.0)**		
Disposable Income (\$ millions)	3,233	5,915	7,981	15,656	70,342	17,940	5,533	126,600		
(Per Cent)	(2.5)	(4.7)	(6.3)	(12.4)	(55.6)	(14.2)	(4.3)	(100.0)		
Charitable Donations Claimed (\$ millions)	3.7	14.1	27.3	59.6	317.6	146.6	90.6	659.5		
(Per Cent)	(0.6)	(2.1)	(4.1)	(9.0)	(48.3)	(22.2)	(13.7)	(100.0)		
Tax ÷ Total Income (Per Cent)	—	0.2	2.2	5.3	10.0	14.5	21.9	9.6		
Donations ÷ Total Income (Per Cent)	0.1	0.2	0.3	0.4	0.4	0.7	1.3	0.47		
Donations ÷ Disposable Income (Per Cent)	0.1	0.2	0.3	0.4	0.5	0.8	1.6	0.52		
Donations ÷ Total Tax (Per Cent)	—	14.1	15.1	6.9	4.0	4.8	5.8	4.9		
Donations Per Taxpayer (\$)	2	9	20	30	63	220	1,030	53		
Donations Per Donor (\$) (1)	212	285	349	400	527	719	1,817	573		
Total Income Per Taxpayer (\$/yr) (2)	1,600	3,979	5,993	8,474	15,600	31,500	80,511	11,184		
Donor's Donation as Per Cent of Total Income (100x(1) ÷ (2))	13.3	7.2	5.8	4.7	3.4	2.3	2.25	5.1		

Source: Derived from 1977 Taxation Statistics (Revenue Canada)

* Includes tax returns with no or negative income.

** Figures rounded to nearest decimal.

Table III D
Income, Taxes on Income, and Charitable Donations of All Individual Taxpayers in Various Income Classes

1978

	<u>UNDER</u>	<u>\$3,000</u>	<u>\$5,000</u>	<u>\$7,000</u>	<u>\$10,000</u>	<u>\$25,000</u>	<u>\$50,000</u>	<u>TOTAL</u>
	<u>\$3,000*</u>	<u>4,999</u>	<u>6,999</u>	<u>9,999</u>	<u>24,999</u>	<u>49,999</u>	<u>AND OVER</u>	
Number of Individual Tax Returns (thousands)	3,166	1,462	1,341	1,927	5,407	898	119	14,320
(Per Cent)	(22.0)	(10.2)	(9.4)	(13.5)	(37.8)	(6.3)	(0.8)	(100.0)
Number Claiming Standard Deduction (thousands)	3,148	1,411	1,250	1,750	4,710	635	55	12,960
Number Claiming Charitable Donations (thousands)	18	51	91	177	697	263	63	1,360
Percentage Claiming Charitable Donations	0.6	3.5	6.8	9.2	12.9	29.3	53.3	9.5
Total Income (\$ millions)	3,055	5,835	8,030	16,355	85,714	28,433	9,591	157,013
(Per Cent)	(2.0)	(3.7)	(5.1)	(10.4)	(54.6)	(18.1)	(6.1)	(100.0)
Total Tax Payable (\$ millions)	0.2	9	165	988	11,284	5,395	2,469	20,311
(Per Cent)	—	—	(1.8)	(4.9)	(55.5)	(26.6)	(12.2)	(100.0)
Disposable Income (\$ millions)	3,055	5,826	7,865	15,367	74,430	23,038	7,122	136,702
(Per Cent)	(2.3)	(4.3)	(5.8)	(11.2)	(54.4)	(16.8)	(5.2)	(100.0)
Charitable Donations Claimed (\$ millions)	2.8	12	26.4	61.6	347	189.4	113.1	752.2
(Per Cent)	(0.4)	(1.6)	(3.5)	(8.2)	(46.1)	(25.2)	(15.0)	(100.0)
Tax ÷ Total Income (Per Cent)	0.1	0.15	2.05	6.04	13.16	18.97	25.74	12.94
Donations ÷ Total Income (Per Cent)	0.09	0.20	0.33	0.38	0.40	0.67	1.18	0.48
Donations ÷ Disposable Income (Per Cent)	0.09	0.20	0.33	0.40	0.47	0.82	1.59	0.55
Donations ÷ Total Tax (Per Cent)	1,400.0	133.0	16.0	6.2	3.1	3.5	4.6	3.7
Donations Per Taxpayer (\$)	0.9	8.2	20	32	64.2	211	950	52.5
Donations Per Donor (\$) (1)	157	235	290	348	498	720	1,783	553
Total Income Per Taxpayer (\$/yr) (2)	965	3,991	5,988	8,487	15,852	31,662	80,597	10,965
Donor's Donation as Per Cent of Total Income (100x(1) ÷ (2))	16.3	5.9	4.8	4.1	3.1	2.3	2.2	5.0

Source: Derived from 1978 Taxation Statistics (Revenue Canada)

* Includes tax returns with no or negative income.

Table III E
Income, Taxes on Income, and Charitable Donations of All Individual Taxpayers in Various Income Classes

	1979									
	UNDER \$3,000*	\$3,000 4,999	\$5,000 6,999	\$7,000 9,999	\$10,000 24,999	\$25,000 49,999	\$50,000 AND OVER	TOTAL		
Number of Individual Tax Returns (thousands)	3,029	1,398	1,292	1,819	5,730	1,250	162	14,682		
(Per Cent)	(20.6)	(9.5)	(8.8)	(12.4)	(39.0)	(8.5)	(1.1)	(100.0)**		
Number Claiming Standard Deduction (thousands)	2,456	1,354	1,208	1,643	4,983	916	79	13,195		
Number Claiming Charitable Donations (thousands)	12	37	67	146	681	324	83	1,350		
Percentage Claiming Charitable Donations	0.4	2.7	5.2	8.0	11.9	25.9	51.2	9.2		
Total Income (\$ millions)	2,907	5,590	7,738	15,433	92,431	39,647	13,594	177,341		
(Per Cent)	(1.6)	(3.1)	(4.4)	(8.7)	(52.1)	(22.4)	(7.7)	(100.0)		
Total Tax Payable (\$ millions)	0.1	9	164	933	12,188	7,241	3,309	23,844		
(Per Cent)	—	—	(0.7)	(3.9)	(51.1)	(30.4)	(13.9)	(100.0)		
Disposable Income (\$ millions)	2,907	5,581	7,574	14,500	80,243	32,406	10,285	153,497		
(Per Cent)	(1.9)	(3.6)	(4.9)	(9.4)	(52.3)	(21.1)	(6.7)	(100.0)**		
Charitable Donations Claimed (\$ millions)	2.6	11.1	25.0	64.4	392.8	234.9	154.2	884.8		
(Per Cent)	(0.3)	(1.3)	(2.8)	(7.3)	(44.4)	(26.5)	(17.4)	(100.0)		
Tax ÷ Total Income (Per Cent)	—	0.1	2.1	6.0	13.2	18.3	24.3	13.4		
Donations ÷ Total Income (Per Cent)	0.09	0.20	0.32	0.42	0.42	0.59	1.13	0.50		
Donations ÷ Disposable Income (Per Cent)	0.10	0.20	0.33	0.44	0.49	0.73	1.50	0.58		
Donations ÷ Total Tax (Per Cent)	—	123.0	15.2	6.9	3.2	3.2	4.7	3.7		
Donations Per Taxpayer (\$)	0.9	7.9	19.3	35.4	68.6	188.0	952.0	60.2		
Donations Per Donor (\$) (1)	217	297	372	441	577	725	1,860	655		
Total Income Per Taxpayer (\$/yr) (2)	960	3,999	5,989	8,484	16,131	31,718	83,190	12,079		
Donor's Donation as Per Cent of Total Income (100x(1) ÷ (2))	22.6	7.4	6.2	5.2	3.6	2.3	2.2	5.4		

Source: Derived from 1979 Taxation Statistics (Revenue Canada)

* Includes tax returns with no or negative income.

** Figures rounded to nearest decimal.

Table III F
Income, Taxes on Income, and Charitable Donations of All Individual Taxpayers in Various Income Classes

1980

	UNDER \$3,000*	\$3,000 4,999	\$5,000 6,999	\$7,000 9,999	\$10,000 24,999	\$25,000 49,999	\$50,000 AND OVER	TOTAL
Number of Individual Tax Returns (thousands) (Per Cent)	2,696 (18.3)	1,233 (8.3)	1,223 (8.3)	1,703 (11.5)	5,927 (40.1)	1,737 (11.8)	246 (1.7)	14,765 (100.0)
Number Claiming Standard Deduction (thousands)	2,682	1,197	1,166	1,503	5,128	1,299	124	13,099
Number Claiming Charitable Donations (thousands)	10	30	65	147	724	426	121	1,524
Percentage Claiming Charitable Donations	0.4	2.4	5.3	8.6	12.2	24.5	49.2	10.3
Total Income (\$ millions) (Per Cent)	2,313 (1.1)	4,950 (2.4)	7,306 (3.6)	14,453 (7.1)	97,477 (48.1)	55,730 (27.5)	20,284 (10.0)	202,513 (100.0)**
Total Tax Payable (\$ millions) (Per Cent)	—	—	(0.4)	(2.8)	(44.0)	(35.4)	5,041 (17.3)	29,112 (100.0)**
Disposable Income (\$ millions) (Per Cent)	2,313 (1.3)	4,946 (2.8)	7,183 (4.1)	13,647 (7.9)	84,659 (48.8)	45,411 (26.2)	15,243 (8.8)	173,401 (100.0)**
Charitable Donations Claimed (\$ millions) (Per Cent)	1.9 (0.2)	8.1 (0.8)	23.5 (2.2)	62.6 (6.0)	420.6 (40.0)	319.5 (30.4)	213.9 (20.4)	1,050.2 (100.0)
Tax ÷ Total Income (Per Cent)	—	0.1	1.7	5.6	13.1	18.5	24.9	14.4
Donations ÷ Total Income (Per Cent)	0.08	0.16	0.32	0.43	0.43	0.57	1.05	0.51
Donations ÷ Disposable Income (Per Cent)	0.08	0.17	0.33	0.46	0.50	0.70	1.40	0.61
Donations ÷ Total Tax (Per Cent)	—	198	19.0	7.8	3.3	3.1	4.2	3.6
Donations Per Taxpayer (\$)	0.7	6.7	19.3	36.8	71.0	183.9	869.5	71.1
Donations Per Donor (\$ (1)	190	270	361	426	581	750	1,768	689
Total Income Per Taxpayer (\$/yr) (2)	858	4,015	5,974	8,487	16,446	32,084	82,455	13,715
Donor's Donation as Per Cent of Total Income (100x(1) ÷ (2))	22.1	6.7	6.0	5.0	3.5	2.3	2.1	5.0

Source: Derived from 1980 Taxation Statistics (Revenue Canada)

* Includes tax returns with no or negative income.

** Figures rounded to nearest decimal.

Table IV
Average Personal Donations Per Donor (\$/year)
(Constant Dollar Basis, 1971 = 100)

Income Class (\$)	1970 Donations			1974 Donations			1977 Donations			1978 Donations			1979 Donations			1980 Donations		
	% of Total Income	Actual \$	Constant \$	% of Total Income	Actual \$	Constant \$	% of Total Income	Actual \$	Constant \$	% of Total Income	Actual \$	Constant \$	% of Total Income	Actual \$	Constant \$	% of Total Income	Actual \$	Constant \$
Less than 3,000	5.3	78	80	12.3	196	157	13.3	212	131	16.3	176	100	22.6	217	113	22.1	190	90
3,000 - 4,999	3.5	137	141	6.2	248	198	7.2	285	177	5.9	235	134	7.4	297	155	6.7	270	128
5,000 - 6,999	2.9	181	186	5.1	302	242	5.8	349	216	4.8	290	165	6.2	372	195	6.0	361	171
7,000 - 9,999	2.6	221	228	4.4	370	296	4.7	400	248	4.1	347	198	5.2	441	230	5.0	426	202
10,000 - 24,999	2.5	332	342	3.1	438	350	3.4	527	327	3.1	497	284	3.6	577	300	3.5	581	276
25,000 - 49,999	2.2	734	756	2.2	710	567	2.3	719	446	2.3	720	411	2.3	725	380	2.3	750	356
50,000 +	2.5	1,916	1,973	2.4	1,970	1,576	2.3	1,817	1,127	2.2	1,783	1,018	2.2	1,860	973	2.1	1,768	840
All Classes	4.3	238	245	5.6	460	367	5.1	573	355	5.0	523	299	5.4	655	343	5.0	689	327

Table V A

Charitable Donations by Province/Location

1974

<u>Location</u>	000's	<u>%</u>	Avg.	<u>Donations \$/Person</u>	
	<u>Total</u>			<u>Income</u>	<u>Per</u>
	<u>Taxpayers</u>	<u>Claiming</u>	<u>\$/Year</u>	<u>Taxpayer</u>	<u>Donor</u>
Newfoundland	206.3	7.2	6,917	26.1	362.0
P.E.I.	50.4	11.7	6,082	40.3	345.8
Nova Scotia	371.5	10.1	7,194	35.4	349.6
New Brunswick	300.9	11.2	6,764	44.2	393.6
Quebec	2,863.8	5.7	8,059	20.3	355.6
Ontario	4,648.6	10.6	8,296	44.8	423.9
Manitoba	548.2	10.8	7,283	47.2	439.2
Saskatchewan	414.6	13.6	8,227	55.9	412.7
Alberta	866.3	10.2	8,503	49.3	485.4
B.C.	<u>1,263.2</u>	<u>8.3</u>	<u>9,002</u>	<u>36.4</u>	<u>437.1</u>
Total	11,602.2	9.1	8,170	37.9	416.5
St. John's	54.0	7.7	7,812	29.6	385.1
Halifax	80.2	12.0	8,211	49.3	410.5
Quebec City	202.5	6.9	8,338	22.7	330.4
Montreal	1,104.6	7.3	8,570	31.6	433.8
Toronto	1,439.9	9.3	8,757	46.2	498.8
London	152.2	11.7	8,250	51.6	443.5
Winnipeg	347.1	11.3	7,550	47.5	420.6
Regina	79.3	13.2	8,379	52.5	400.5
Edmonton	292.9	9.5	8,790	41.9	439.6
Calgary	246.4	9.8	8,942	48.2	490.9
Vancouver	591.1	9.0	9,355	38.4	427.9
Victoria	123.9	8.8	8,676	35.3	401.3
Oakville	37.8	9.2	10,270	40.7	444.5
Sarnia	43.8	14.7	9,287	52.6	357.5
Rural Saskatchewan	229.7	14.9	8,267	60.2	404.4
Red Deer	17.8	10.7	7,991	51.4	480.2

Table V B

**Charitable Donations by Province/Location
1977**

<u>Location</u>	000's	<u>% Claiming</u>	Avg.	<u>Donations \$/Person</u>	
	<u>Total Taxpayers</u>		<u>Income \$/Year</u>	<u>Per Taxpayer</u>	<u>Per Donor</u>
Newfoundland	226.9	10.0	9,510	45	454
P.E.I.	55.5	13.9	8,645	58	420
Nova Scotia	397.6	11.6	9,848	51	440
New Brunswick	323.9	13.2	9,392	64	489
Quebec	3,067.6	5.8	11,193	23	400
Ontario	4,979.8	11.6	11,087	60	522
Manitoba	597.2	12.6	9,523	67	531
Saskatchewan	432.1	15.7	11,138	83	530
Alberta	1,027.9	11.3	12,085	73	654
B.C.	<u>1,400.7</u>	<u>9.8</u>	<u>12,080</u>	<u>55</u>	<u>565</u>
Total	12,524.0	9.2	11,184	53	573
St. John's	57.3	9.5	10,844	47	500
Halifax	81.8	13.2	11,076	66	501
Quebec City	216.1	6.6	12,006	26	399
Montreal	1,101.5	7.7	11,677	38	490
Toronto	1,477.3	11.1	11,640	65	580
London	157.9	13.3	10,877	71	538
Winnipeg	367.6	13.4	10,148	69	512
Regina	87.9	15.2	12,000	81	580
Edmonton	338.6	11.0	12,734	70	634
Calgary	297.8	10.4	12,486	65	623
Vancouver	639.6	10.3	12,308	56	546
Victoria	140.9	10.4	11,783	56	542
Oakville	39.4	11.4	13,960	58	504
Sarnia	45.0	15.0	13,454	126	841
Rural Saskatchewan	229.7	17.0	10,622	85	501
Red Deer	21.2	12.8	12,210	100	784

Table V C

**Charitable Donations by Province/Location
1978**

<u>Location</u>	000's	<u>% Claiming</u>	<u>Avg. Income \$/Year</u>	<u>Donations \$/Person</u>	
	<u>Total Taxpayers</u>			<u>Per Taxpayer</u>	<u>Per Donor</u>
Newfoundland	285.6	8.5	8,247	37.7	444
P.E.I.	64.9	12.7	8,430	55.8	440
Nova Scotia	427.2	11.1	9,441	51.6	465
New Brunswick	381.4	12.4	8,922	65.3	527
Quebec	3,588.8	5.1	10,650	21.5	417
Ontario	5,500.0	11.3	11,190	63.0	558
Manitoba	661.5	11.4	9,515	65.8	577
Saskatchewan	526.1	14.1	10,509	80.4	570
Alberta	1,186.0	10.3	12,237	72.7	705
B.C.	1,572.1	9.1	12,196	56.7	621
Total	14,320.3	9.5	10,964	52.5	553
St. John's	66.1	8.4	10,098	38.0	453
Halifax	90.6	13.4	11,389	71.2	532
Quebec City	253.7	6.7	11,341	25.5	380
Montreal	1,199.6	7.3	11,655	37.8	518
Toronto	1,583.9	10.5	11,975	67.7	645
London	176.0	13.0	11,416	82.9	638
Winnipeg	395.2	11.8	10,365	64.1	546
Regina	99.0	14.1	12,137	76.0	539
Edmonton	379.9	10.1	12,827	67.0	666
Calgary	332.7	10.4	13,392	70.8	680
Vancouver	694.6	10.2	12,781	59.3	579
Victoria	153.7	10.4	12,010	58.8	564
Oakville	45.1	12.0	14,257	67.0	558
Sarnia	50.7	14.9	12,210	81.7	556
Rural Saskatchewan	297.1	14.6	9,521	78.0	534
Red Deer	26.2	10.8	12,171	86.3	800

Table V D**Charitable Donations by Province/Location****1979**

<u>Location</u>	000's	<u>%</u>	Avg.	<u>Donations \$/Person</u>	
	<u>Total</u>		<u>Income</u>	<u>Per</u>	<u>Per</u>
	<u>Taxpayers</u>	<u>Claiming</u>	<u>\$/Year</u>	<u>Taxpayer</u>	<u>Donor</u>
Newfoundland	292.4	10.0	9,165	48.3	483
P.E.I.	65.6	13.8	9,116	64.6	468
Nova Scotia	477.4	11.8	10,314	56.8	481
New Brunswick	389.0	12.6	9,706	71.9	571
Quebec	3,647.2	5.4	11,605	24.3	453
Ontario	5,631.7	12.1	12,252	72.7	600
Manitoba	666.5	12.9	10,345	79.3	614
Saskatchewan	535.1	15.2	11,873	92.6	609
Alberta	1,261.0	10.9	13,930	83.2	763
B.C.	<u>1,638.5</u>	<u>9.5</u>	<u>13,551</u>	<u>62.9</u>	<u>662</u>
Total	14,682.2	9.2	12,079	60.3	655
St. John's	68.3	10.6	11,189	55.2	520
Halifax	91.7	14.3	12,331	82.3	575
Quebec City	241.9	6.2	12,377	26.4	423
Montreal	1,215.6	7.8	12,721	42.4	544
Toronto	1,507.7	10.9	13,164	78.1	714
London	175.1	14.3	11,943	84.6	593
Winnipeg	397.7	13.8	11,232	80.9	586
Regina	99.3	14.8	13,545	93.4	631
Edmonton	396.7	10.8	14,493	75.8	702
Calgary	359.6	10.8	15,322	80.3	744
Vancouver	723.9	10.4	14,289	63.9	617
Victoria	136.1	11.5	13,317	57.6	503
Oakville	44.5	14.3	15,549	70.9	496
Sarnia	41.2	15.2	13,721	83.2	546
Rural Saskatchewan	300.5	16.2	11,002	93.6	578
Red Deer	29.0	9.9	13,304	82.4	829

Table V E
Charitable Donations by Province/Location
1980

<u>Location</u>	000's	<u>%</u>	Avg.	<u>Donations \$/Person</u>	
	<u>Total</u>			<u>Claiming</u>	<u>Per</u>
	<u>Taxpayers</u>		<u>Income</u>	<u>Taxpayer</u>	<u>Donor</u>
			<u>\$/Year</u>		
Newfoundland	295.6	11.3	10,102	56.3	499
P.E.I.	66.7	15.2	9,878	73.7	485
Nova Scotia	486.2	12.8	11,264	65.4	513
New Brunswick	390.5	14.6	10,576	90.0	615
Quebec	3,704.7	6.4	13,202	31.3	491
Ontario	5,460.9	13.6	14,056	84.3	619
Manitoba	675.0	13.4	11,601	88.6	662
Saskatchewan	550.6	16.2	13,160	108.7	669
Alberta	1,345.4	11.4	15,708	93.7	824
B.C.	1,711.0	10.7	15,346	79.3	739
Yukon, N.W.T.	78.3	8.6	14,437	47.9	557
Total	14,765.0	10.3	13,715	71.1	689
St. John's	68.0	11.8	12,394	54.0	458
Charlottetown	17.2	19.2	11,627	104.4	544
Halifax	92.0	15.7	13,578	92.2	588
Fredericton	33.8	19.6	13,102	148.5	757
Saint John	52.0	16.9	12,012	111.1	659
Quebec City	117.5	8.9	13,822	43.7	491
Montreal	1,222.4	8.7	14,538	55.2	635
Toronto	1,462.7	12.7	15,196	90.6	755
Ottawa	304.3	15.3	15,934	89.9	586
Hamilton	195.4	12.3	13,243	72.2	588
London	166.0	12.7	13,772	93.2	732
Winnipeg	401.4	13.9	12,708	90.3	648
Regina	104.0	16.1	14,965	100.2	622
Edmonton	421.5	11.3	16,291	85.6	755
Calgary	386.1	11.6	17,287	100.8	869
Vancouver	741.3	11.5	16,360	83.0	718
Victoria	144.2	10.9	15,289	71.6	655
Sarnia	39.8	19.0	15,561	121.2	636
Red Deer	31.1	11.5	15,510	98.9	860

Table VI A
Charitable Donations by Age/Sex
1974

Age Group		000's	%	\$/Year	Donations \$/Person		% of
		Total	Claiming	Income	Average	Per Donor	Income
20-24	M	1,616	1.50	5,142	4.0	262	0.08
	F	1,290	1.81	3,693	3.2	179	0.09
25-34	M	1,657	5.35	10,733	22.9	428	0.21
	F	1,013	3.53	5,635	7.9	223	0.14
35-44	M	1,221	12.83	13,650	60.4	470	0.44
	F	657	5.85	5,946	15.9	256	0.27
45-54	M	1,129	17.26	13,603	83.4	483	0.61
	F	611	9.17	6,077	28.0	305	0.46
55-64	M	796	20.51	11,607	94.6	461	0.82
	F	423	14.34	6,005	51.1	356	0.85
65+	M	649	19.86	6,780	90.1	454	1.33
	F	530	16.41	4,472	62.1	378	1.39
Total	M	7,073	10.71	10,147	48.9	457	0.48
	F	4,529	6.66	5,081	20.7	310	0.41
Grand Total		11,602	9.13	8,169	37.9	415	0.46

Table VI B
Charitable Donations by Age/Sex
1977

Age Group		000's	%	\$/Year	Donations \$/Person		% of
		Total	Claiming	Income	Average	Per Donor	Income
20-24	M	1,053	2.66	8,888	11	407	0.12
	F	870	3.00	6,321	8	284	0.13
25-34	M	1,840	6.61	14,433	33	505	0.23
	F	1,218	4.21	8,265	13	298	0.16
35-44	M	1,267	11.35	18,120	86	758	0.48
	F	784	6.21	8,525	22	352	0.26
45-54	M	1,150	19.04	18,259	117	614	0.64
	F	675	10.52	8,806	39	371	0.44
55-64	M	876	22.84	15,672	128	561	0.81
	F	502	14.90	8,199	67	450	0.82
65+	M	706	20.04	9,055	114	570	1.25
	F	639	16.22	5,795	75	461	1.29
Total	M	7,466	12.00	13,718	68	570	0.50
	F	5,120	7.46	7,316	29	389	0.40
Grand Total		12,586	10.10	11,184	53	516	0.47

Table VI C
Charitable Donations by Age/Sex
1978

Age Group		000's Total	% Claiming	\$/Year Income	Donations Average	\$/Person Per Donor	% of Income
20-24	M	1,081.0	2.95	9,399	12.1	410	0.13
	F	1,026.0	2.78	5,935	7.5	271	0.13
25-34	M	1,898.5	7.00	15,440	39.6	564	0.26
	F	1,811.4	3.28	6,511	10.7	326	0.16
35-44	M	1,309.2	14.72	19,489	92.0	625	0.47
	F	1,176.1	4.83	6,717	18.7	387	0.28
45-54	M	1,158.2	19.46	19,793	130.3	669	0.66
	F	904.3	7.71	7,567	35.5	460	0.47
55-64	M	898.1	22.66	17,020	137.7	608	0.81
	F	566.6	14.03	8,392	66.4	473	0.79
65+	M	755.0	20.73	10,053	121.5	586	1.22
	F	699.3	16.25	6,664	80.3	494	1.22
Total	M	7,685.6	12.33	14,760	75.0	608	0.51
	F	6,634.7	6.22	6,568	26.5	427	0.40
Grand Total		14,320.3	9.50	10,965	52.5	553	0.48

Table VI D
Charitable Donations by Age/Sex
1979

Age Group		000's Total	% Claiming	\$/Year Income	Donations Average	\$/Person Per Donor	% of Income
20-24	M	1,083.2	3.12	10,242	15.0	480	0.15
	F	1,037.8	2.96	6,453	9.0	302	0.14
25-34	M	1,923.1	7.59	16,777	46.0	607	0.27
	F	1,851.1	3.40	7,162	12.7	373	0.18
35-44	M	1,355.1	15.20	21,366	106.0	697	0.50
	F	1,228.0	5.56	7,645	22.8	410	0.30
45-54	M	1,176.0	20.67	22,326	142.2	688	0.65
	F	932.1	8.38	8,368	38.3	457	0.46
55-64	M	912.5	23.30	19,104	153.8	660	0.80
	F	613.4	14.20	9,296	72.1	508	0.78
65+	M	768.5	22.40	11,629	147.7	659	1.27
	F	751.7	17.80	7,577	95.0	534	1.25
Total	M	7,820.8	13.00	16,264	85.9	660	0.53
	F	6,861.3	6.80	7,308	31.1	457	0.43
Grand Total		14,682.1	9.20	12,079	60.2	655	0.50

Table VI E
Charitable Donations by Age/Sex
1980

<u>Age Group</u>		<u>000's Total</u>	<u>% Claiming</u>	<u>\$/Year Income</u>	<u>Donations \$/Person Average</u>	<u>Per Donor</u>	<u>% of Income</u>
20-24	M	1,096.3	3.9	11,133	17	439	0.15
	F	1,037.3	3.4	7,053	9	270	0.13
25-34	M	1,969.7	9.0	18,335	58	645	0.32
	F	1,936.7	4.0	8,225	15	386	0.19
35-44	M	1,402.5	16.7	23,690	117	697	0.49
	F	1,269.7	5.9	8,961	26	442	0.29
45-54	M	1,173.0	21.6	24,280	164	762	0.68
	F	938.3	9.4	9,785	47	498	0.48
55-64	M	947.2	24.3	21,460	175	718	0.81
	F	643.0	15.6	10,515	81	521	0.77
65+	M	729.0	25.8	14,489	186	719	1.28
	F	600.8	23.7	10,519	142	597	1.35
Total	M	7,886.0	14.4	18,240	101	697	0.55
	F	6,878.9	7.6	8,528	37	486	0.44
Grand Total		14,765	10.3	13,715	71	689	0.52

Table VII A
Charitable Donations by Occupation Grouping
1974

	Charitable Donation				
	Income \$/Year	\$/Year	% of Income	\$ Per Donor	% Claiming
Doctors	44,222	526	1.20	1,060	49.6
Dentists	34,590	438	1.30	914	47.9
Lawyers	40,795	622	1.50	1,259	49.4
Accountants	29,146	506	1.70	973	52.0
Engineers	32,391	287	0.90	825	34.8
Other Professions	12,468	118	0.95	559	21.1
Salesmen	10,946	94	0.90	431	21.8
Investors	8,411	127	1.50	552	23.0
Bus. & Proprietors	8,754	53	0.60	460	11.5
Farmers/Fishermen	9,189	95	1.00	485	19.6
Pensioners	3,555	37	1.00	296	12.5
Employees	8,614	29	0.33	397	7.3
Average of All Occupations	8,170	38	0.46	415	9.1

1978

Doctors	53,422	599	1.10	1,248	48.0
Dentists	45,985	589	1.30	1,243	47.4
Lawyers	40,587	549	1.40	1,336	41.1
Accountants	33,440	625	1.90	1,307	47.8
Engineers	30,825	330	1.10	1,037	31.8
Other Professions	14,584	135	0.90	681	19.8
Salesmen	12,263	91	0.70	544	16.7
Investors	12,849	141	1.10	705	20.0
Bus. & Proprietors	10,755	72	0.70	632	11.4
Farmers/Fishermen	10,741	139	1.30	589	23.6
Pensioners	5,590	52	0.90	413	12.5
Employees	12,979	47	0.40	518	9.1
Average of All Occupations	10,964	52.5	0.50	553	9.5

Table VII B
Charitable Donations by Occupation Grouping
1979

	Charitable Donation				
	Income \$/Year	\$/Year	% of Income	\$ Per Donor	% Claiming
Doctors	57,553	657	1.10	1,345	48.9
Dentists	51,855	620	1.20	1,275	48.6
Lawyers	44,660	648	1.50	1,385	46.8
Accountants	35,976	640	1.80	1,291	49.6
Engineers	34,469	397	1.20	1,264	31.4
Other Professions	16,571	168	1.00	782	21.5
Salesmen	13,251	110	0.80	714	15.4
Investors	14,156	155	1.10	783	19.8
Bus. & Proprietors	11,423	78	0.70	685	11.4
Farmers/Fishermen	12,600	158	1.30	687	23.0
Pensioners	6,336	64	1.00	457	14.0
Employees	14,037	52	0.37	548	9.5
Average of All Occupations	12,079	60	0.50	655	9.2

1980

Doctors	62,273	778	1.25	1,500	51.8
Dentists	55,327	724	1.30	1,476	49.0
Lawyers	45,932	640	1.39	1,357	47.1
Accountants	39,317	674	1.71	1,295	52.0
Engineers	36,477	333	0.91	937	35.6
Other Professions	17,851	208	1.17	922	22.6
Salesmen	14,306	116	0.81	716	16.2
Investors	16,444	174	1.06	842	20.7
Bus. & Proprietors	12,049	89	0.74	751	11.9
Pensioners	8,323	90	1.09	497	18.2
Employees	15,555	59	0.38	572	10.4
Average of All Occupations	13,716	71	0.52	689	10.3

Table VIII
Family Income and Charitable Donations
1969, 1976, 1978

	Actual \$/Year		
	1969	1976	1978
Average Total Income	8,027	18,495	21,067
Average Disposable Income	6,922	15,139	16,529
Average Family Size (persons)	3.28	2.86	2.75
Charitable Donations			
\$/Family	81.8	104.5	106.8
Per Cent of Disp. Income	1.18	0.69	0.65
Families Reporting Charitable Donations (per cent)	78.4	57.6	N/A
	Constant \$/Year (1971=100)		
	1969	1976	1978
Average Total Income	8,525	12,420	12,038
Average Disposable Income	7,350	10,167	9,445
Charitable Donations			
\$/Family	86.9	70.2	61.0

Table IX

**Comparison of Charitable Donations
Derived from *Family Expense Survey*
vs Those From *Taxation Statistics***

<u>From <i>Family Expense Survey</i>:</u>	<u>1969</u>	<u>1976</u>	<u>1978</u>	
Char. Donations (\$/family)	81.8	104.5	106.8	(1)
No. of Persons/Family	3.28	2.86	2.75	(2)
Char. Donations (\$/person) ((3) = (1) ÷ (2))	24.94	36.54	38.84	(3)
Canadian Population (thousands)	21,001	22,993	23,600	(4)
Total Char. Donations All Canada (\$ millions) ((5) = (3) x (4))	524	840	917	(5)
<u>From <i>Taxation Statistics</i>:</u>				
Char. Donations Claimed (\$ millions) (above \$100 standard deduction)	259	659	752	(6)
Char. Donation Included in Standard Deduction (\$ millions) ((5) - (6))	<u>265</u>	<u>181</u>	<u>165</u>	(7)
Total Char. Donation (\$ millions) (as per <i>Fam. Exp. Survey</i>)	524	840	917	(5)
No. of Standard Deductions* (thousands of taxable returns)	6,167	7,667	12,960	(8)
No. of Char. Claimants (thousands)	1,197	1,098	1,360	(9)
Av. Char. Donation by People Who Claimed Standard Deduction (\$/person) ((7) ÷ (8))	43	24	13	(10)
Av. Char. Donation by People Who Claimed Over \$100 (\$/person) ((6) ÷ (9))	216	600	553	(11)

* This is the total number of taxpayers in these three years who took the standard \$100 deduction (Item (8)). Their total charitable donations (estimated by extrapolating the known charitable donation from the *Family Expense Survey*) are shown under (7). Thus the average per-taxpayer donation is (Item (7))/(Item (8)).

Table X

Charitable Donations per Family by Income Class
Comparison of 1969 and 1976 Donations

Family Income Class	1969			1976		
	% of Sample	Char. Don. (\$/family)	% Reporting	% of Sample	Char. Don. (\$/family)	% Reporting
Less than \$4,000	24.9	38.3	64.5	5.4	23.4	34.9
\$4,000-\$7,000	25.2	57.8	76.4	9.1	59.6	43.0
\$7,000-\$10,000	24.6	73.3	82.9	10.0	47.3	45.3
\$10,000-\$15,000	18.3	100.5	86.4	17.9	58.6	54.2
\$15,000 +	7.1	247.6	90.4	57.6	142.4	65.0
Total	100.0*	81.8	78.4	100.0	104.5	57.5

Reference: *Family Expenditure Survey in Canada, 1969 and 1976*
(Statistics Canada Reports Nos. 62-535 and 69-547)

* Figures rounded to nearest decimal.