

December 2008

Generosity in the United States and Canada: *The 2008 Generosity Index (US edition)*

Main Conclusions

- The Generosity Index measures private monetary generosity using two indicators: the percentage of tax filers who donated to charities (i.e., the extent of generosity), and the percentage of aggregate personal incomes donated to charity (i.e., the depth of generosity).
- Utah ranks first in this year's Index, with a score of 8.8 out of 10.0. Maryland ranks second, with a score of 7.6, and Washington, DC ranks third, with a score of 6.5. At the other end of the spectrum, South Dakota places 49th, with a score of 2.0, and North Dakota places 50th, with a score of 1.8—slightly ahead of bottom-ranked West Virginia, with a score of 1.4.
- The states boasting the highest percentage of tax returns with charitable donations for the 2006 tax year are Maryland (43.5%) and New Jersey (39.9%). The state reporting the lowest percentage of tax returns with charitable donations is West Virginia (14.3%).



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- The states that donated the highest percentage of aggregate income to charity during the 2006 tax year are Utah (3.84%) and Georgia (2.20%). West Virginia ranks last among the 50 states and Washington, DC, having donated only 0.86% of its aggregate income to charity.
- Elements of the Generosity Index also rank Canadian provinces alongside US states. In this overall measurement, US states dominate the upper rankings of the Generosity Index. For instance, the highest-rated Canadian province, Manitoba, places just 37th in the overall rankings, with an overall score of 3.9 out of 10.0. Moreover, Canadian provinces and territories occupy 12 of the bottom 20 positions on the Generosity Index. This helps highlight what we have termed a “generosity gap” between the United States and Canada.

Introduction

Interest in the charitable sector is heightened each year as the holiday season approaches. The charitable sector depends on the generosity of thousands of ordinary citizens who donate privately to charities 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 the United States and Canada.¹ As in previous years, the 2008 index reveals a substantial generosity gap between these two countries.

The Generosity Index

The Generosity Index measures private monetary generosity using two key indicators. The percentage of tax filers who donated to charity indicates the extent of generosity, while the percentage of aggregate personal income donated to charity indicates the depth of charitable giving.² Though not used to calculate the Generosity Index scores, the average dollar value of charitable donations provides additional information on the total level of private resources available to charities in each jurisdiction.³ The jurisdictions included in the index are the 50 US states; Washington, DC; the 10 Canadian provinces; and the three Canadian territories. The data used are from the 2006 tax year—the most recent year for which data are available for both Canada and the United States. The data collected for the Generosity Index show that stark differences

in charitable giving exist between Canada and the United States.

Table 1 combines US and Canadian rankings to highlight the generosity gap between the two countries. In this overall measurement, US states dominate the upper rankings of the Generosity Index. For example, the highest-rated Canadian province, Manitoba, places just 37th on this overall ranking, with a score of 3.9 out of 10.0. Moreover, Canadian provinces and territories occupy 12 of the bottom 20 positions in the Generosity Index.

Yet another indication of this gap is found in the percentage of tax filers who donated to charity: 29.7% in the United States, compared to 24.7% in Canada. Similarly, the Generosity Index reveals that Americans gave a higher percentage of their aggregate income (1.66%) to charity than Canadians (0.76%).

Charitable giving in the United States

Table 2 presents the overall generosity scores for the United States. As in last year's Generosity Index, Utah, with a score of 8.8 out of 10.0, tops the rankings on the strength of its US- and Index-best percentage of aggregate income donated to charity (3.84%, table 3) and high ranking on the percentage of returns with charitable donations (36.0%, table 4). Maryland ranks second on the overall measure, with a score of 7.6, and Washington, DC ranks third, with a score of 6.5. These three jurisdictions held the same positions in last year's Index.

Likewise, the bottom three states—South Dakota (scoring 2.0 out of 10.0), North Dakota (scoring 1.8),

and West Virginia (scoring 1.4)—were in the same positions in the 2007 Generosity Index. Not surprisingly, these states rate poorly on the main indicators, with West Virginia ranking last on percent of income donated to charity (0.86%), North Dakota second-to-last (1.0%), and South Dakota fourth from the bottom (1.12%). The trio also fills the bottom three spots on the rankings for percentage of tax returns with charitable donations (table 4).

As the above discussion suggests, tables 3, 4, and 5 add texture to the overall US rankings. By highlighting the differences in levels of giving in the United States, the tables also underscore that a generosity gap exists within the United States.

Table 3, for example, ranks the 51 US jurisdictions by percent of aggregate income donated to charitable causes. Seven states plus Washington, DC reported an average donation of 2.0% or higher, with Utah far ahead of the rest of the country at 3.84%. Georgia is a distant second at 2.20%, followed closely by Washington, DC at 2.15%. West Virginia is the only state that falls short of the 1.0% threshold on this measure.

Table 4 ranks the 50 states and Washington, DC by percent of returns with charitable donations. As it did last year, Maryland has the highest percentage of tax filers who donated to charity (43.5%), followed by New Jersey (39.9%), and Connecticut (39.5%). At the other end of the scale, only North Dakota (15.8%) and West Virginia (14.3%) fail to reach the 16.0% threshold.

Table 1: Generosity Index scores for the United States and Canada

State/ Province	Generosity Index		Indicator 1: Percent of returns with charitable donations			Indicator 2: Percent of income donated		
	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	36.0	7.7	6	3.84	10.0	1
Maryland	7.6	2	43.5	10.0	1	2.11	5.2	4
District of Columbia	6.5	3	36.1	7.7	5	2.15	5.3	3
Georgia	6.2	4	33.9	7.1	11	2.20	5.4	2
Connecticut	6.2	5	39.5	8.8	3	1.57	3.7	27
New Jersey	6.1	6	39.9	8.9	2	1.44	3.3	37
Virginia	5.8	7	35.1	7.4	8	1.75	4.2	14
Minnesota	5.8	8	35.7	7.6	7	1.67	3.9	18
New York	5.7	9	34.0	7.1	10	1.83	4.4	11
Massachusetts	5.6	10	36.3	7.8	4	1.49	3.4	33
North Carolina	5.6	11	31.8	6.4	18	1.97	4.8	9
Colorado	5.6	12	34.6	7.3	9	1.66	3.9	20
Oregon	5.5	13	33.7	7.0	12	1.66	3.9	19
California	5.4	14	32.9	6.7	14	1.69	4.0	17
Delaware	5.3	15	32.4	6.6	15	1.65	3.9	22
South Carolina	5.2	16	28.9	5.5	25	2.03	5.0	6
Arizona	5.2	17	32.2	6.5	16	1.64	3.9	23
Idaho	5.1	18	29.0	5.6	24	1.94	4.7	10
Alabama	5.1	19	27.2	5.0	30	2.08	5.1	5
Wisconsin	5.1	20	31.8	6.4	17	1.57	3.7	25
Michigan	5.0	21	31.4	6.3	19	1.57	3.7	26
Illinois	4.9	22	31.1	6.2	20	1.53	3.6	30
Washington	4.8	23	30.5	6.0	21	1.54	3.6	28
Nevada	4.8	24	30.4	6.0	23	1.53	3.6	29
Rhode Island	4.7	25	33.3	6.9	13	1.16	2.5	45
Oklahoma	4.6	26	25.2	4.4	41	2.00	4.9	8
Florida	4.5	27	26.9	4.9	33	1.70	4.0	16
Nebraska	4.4	28	27.1	5.0	31	1.65	3.9	21
Kansas	4.4	29	26.3	4.7	36	1.71	4.1	15
Hawaii	4.3	30	28.3	5.3	26	1.45	3.4	36
New Hampshire	4.3	31	30.5	6.0	22	1.19	2.6	44
Ohio	4.2	32	27.9	5.2	28	1.38	3.2	39
Pennsylvania	4.2	33	27.7	5.2	29	1.38	3.1	40

Table 1: Generosity Index scores for the United States and Canada

State/ Province	Generosity Index		Indicator 1: Percent of returns with charitable donations			Indicator 2: Percent of income donated		
	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)	%	Score (out of 10)	Rank (out of 64)
Missouri	4.1	34	26.0	4.6	38	1.53	3.6	31
Kentucky	4.0	35	26.1	4.7	37	1.48	3.4	34
Iowa	4.0	36	27.0	4.9	32	1.35	3.1	41
Manitoba	3.9	37	28.1	5.3	27	1.14	2.5	48
Indiana	3.8	38	24.9	4.3	44	1.46	3.4	35
Montana	3.8	39	25.2	4.4	42	1.42	3.3	38
Tennessee	3.8	40	21.9	3.4	50	1.76	4.2	13
Mississippi	3.7	41	21.0	3.1	53	1.79	4.3	12
Maine	3.6	42	25.9	4.6	40	1.15	2.5	47
Wyoming	3.5	43	17.4	2.0	59	2.02	4.9	7
Arkansas	3.5	44	20.8	3.1	55	1.63	3.9	24
Ontario	3.4	45	26.7	4.9	34	0.92	1.9	52
Texas	3.3	46	21.2	3.2	52	1.49	3.5	32
Vermont	3.3	47	24.0	4.0	45	1.16	2.5	46
Saskatchewan	3.2	48	26.0	4.6	39	0.91	1.8	53
Prince Edward Island	3.1	49	26.4	4.8	35	0.76	1.4	58
Alberta	3.0	50	25.0	4.3	43	0.86	1.7	55
New Mexico	2.9	51	21.0	3.1	54	1.23	2.7	43
Louisiana	2.8	52	19.4	2.6	58	1.34	3.0	42
British Columbia	2.7	53	23.4	3.8	47	0.84	1.7	56
Alaska	2.7	54	20.8	3.0	56	1.11	2.4	50
Nova Scotia	2.7	55	23.9	4.0	46	0.73	1.3	59
New Brunswick	2.6	56	22.9	3.7	48	0.76	1.4	57
South Dakota	2.0	57	16.0	1.6	61	1.12	2.4	49
Newfoundland & Labrador	2.0	58	21.6	3.3	51	0.49	0.7	60
Quebec	1.9	59	22.3	3.5	49	0.33	0.2	62
North Dakota	1.8	60	15.8	1.5	62	1.00	2.1	51
Yukon	1.7	61	20.7	3.0	57	0.38	0.4	61
West Virginia	1.4	62	14.3	1.1	63	0.86	1.7	54
Northwest Territories	1.0	63	17.3	2.0	60	0.29	0.1	63
Nunavut	0.0	64	10.8	0.0	64	0.25	0.0	64

Sources: United States Internal Revenue Service, 2008a; Canada Revenue Agency, 2008a; Statistics Canada, 2008a; Bureau of Economic Analysis, 2008; calculations by the authors.

Table 2: Overall generosity scores for the United States

State	Score (out of 10)	Rank (out of 51)	State	Score (out of 10)	Rank (out of 51)
Utah	8.8	1	Nebraska	4.4	28
Maryland	7.6	2	Kansas	4.4	29
District of Columbia	6.5	3	Hawaii	4.3	30
Georgia	6.2	4	New Hampshire	4.3	31
Connecticut	6.2	5	Ohio	4.2	32
New Jersey	6.1	6	Pennsylvania	4.2	33
Virginia	5.8	7	Missouri	4.1	34
Minnesota	5.8	8	Kentucky	4.0	35
New York	5.7	9	Iowa	4.0	36
Massachusetts	5.6	10	Indiana	3.8	37
North Carolina	5.6	11	Montana	3.8	38
Colorado	5.6	12	Tennessee	3.8	39
Oregon	5.5	13	Mississippi	3.7	40
California	5.4	14	Maine	3.6	41
Delaware	5.3	15	Wyoming	3.5	42
South Carolina	5.2	16	Arkansas	3.5	43
Arizona	5.2	17	Texas	3.3	44
Idaho	5.1	18	Vermont	3.3	45
Alabama	5.1	19	New Mexico	2.9	46
Wisconsin	5.1	20	Louisiana	2.8	47
Michigan	5.0	21	Alaska	2.7	48
Illinois	4.9	22	South Dakota	2.0	49
Washington	4.8	23	North Dakota	1.8	50
Nevada	4.8	24	West Virginia	1.4	51
Rhode Island	4.7	25			
Oklahoma	4.6	26			
Florida	4.5	27			

Sources: United States Internal Revenue Service, 2008a; Bureau of Economic Analysis, 2008; calculations by the authors.

Though not used to calculate the Generosity Index, data on average charitable donations are provided in table 5. As in last year’s tally, Wyoming tops this set of rankings, with an average charitable donation of US\$10,021. Not surprisingly, given their high placement in other measures, Utah and Washington, DC

rank second and third, with average charitable donations of US\$7,495 and US\$7,023, respectively. Rhode Island ranks last among US jurisdictions, with an average charitable donation of US\$2,698. In light of its US-worst showings in the overall Generosity Index and in the two main indicators, West Virginia’s

ranking of 33rd on the measure of average charitable donations is noteworthy.

Comparing the United States and Canada

As we alluded to above, the most pronounced differences are found

Table 3: Aggregate income donated to charity, United States

Indicator 2: Percent of income donated

State	%	Score (out of 10)	Rank (out of 51)	State	%	Score (out of 10)	Rank (out of 51)
Utah	3.84	10.0	1	Washington	1.54	3.6	28
Georgia	2.20	5.4	2	Nevada	1.53	3.6	29
District of Columbia	2.15	5.3	3	Illinois	1.53	3.6	30
Maryland	2.11	5.2	4	Missouri	1.53	3.6	31
Alabama	2.08	5.1	5	Texas	1.49	3.5	32
South Carolina	2.03	5.0	6	Massachusetts	1.49	3.4	33
Wyoming	2.02	4.9	7	Kentucky	1.48	3.4	34
Oklahoma	2.00	4.9	8	Indiana	1.46	3.4	35
North Carolina	1.97	4.8	9	Hawaii	1.45	3.4	36
Idaho	1.94	4.7	10	New Jersey	1.44	3.3	37
New York	1.83	4.4	11	Montana	1.42	3.3	38
Mississippi	1.79	4.3	12	Ohio	1.38	3.2	39
Tennessee	1.76	4.2	13	Pennsylvania	1.38	3.1	40
Virginia	1.75	4.2	14	Iowa	1.35	3.1	41
Kansas	1.71	4.1	15	Louisiana	1.34	3.0	42
Florida	1.70	4.0	16	New Mexico	1.23	2.7	43
California	1.69	4.0	17	New Hampshire	1.19	2.6	44
Minnesota	1.67	3.9	18	Rhode Island	1.16	2.5	45
Oregon	1.66	3.9	19	Vermont	1.16	2.5	46
Colorado	1.66	3.9	20	Maine	1.15	2.5	47
Nebraska	1.65	3.9	21	South Dakota	1.12	2.4	48
Delaware	1.65	3.9	22	Alaska	1.11	2.4	49
Arizona	1.64	3.9	23	North Dakota	1.00	2.1	50
Arkansas	1.63	3.9	24	West Virginia	0.86	1.7	51
Wisconsin	1.57	3.7	25	Sources: United States Internal Revenue Service, 2008a; Bureau of Economic Analysis, 2008; calculations by the authors.			
Michigan	1.57	3.7	26				
Connecticut	1.57	3.7	27				

when Canadian generosity is compared to American generosity. In the United States, the extent of generosity is five percentage points higher: 29.7% of US tax filers donated to charity during the 2006

tax year, compared to 24.7% of Canadians.

The gap between the two countries widens significantly when considering the depth of the generosity of each. In 2006, Americans gave

1.66% of their aggregate income to charity, with donations totaling US\$182 billion. This rate of giving is more than double that of Canadians, who gave 0.76% of aggregate income (CA\$8.4 billion in total) to

Table 4: Percentage of returns with charitable donations, United States

Indicator 1: Percent of returns with charitable donations

State	%	Score (out of 10)	Rank (out of 51)	State	%	Score (out of 10)	Rank (out of 51)
Maryland	43.5	10.0	1	Pennsylvania	27.7	5.2	28
New Jersey	39.9	8.9	2	Alabama	27.2	5.0	29
Connecticut	39.5	8.8	3	Nebraska	27.1	5.0	30
Massachusetts	36.3	7.8	4	Iowa	27.0	4.9	31
District of Columbia	36.1	7.7	5	Florida	26.9	4.9	32
Utah	36.0	7.7	6	Kansas	26.3	4.7	33
Minnesota	35.7	7.6	7	Kentucky	26.1	4.7	34
Virginia	35.1	7.4	8	Missouri	26.0	4.6	35
Colorado	34.6	7.3	9	Maine	25.9	4.6	36
New York	34.0	7.1	10	Oklahoma	25.2	4.4	37
Georgia	33.9	7.1	11	Montana	25.2	4.4	38
Oregon	33.7	7.0	12	Indiana	24.9	4.3	39
Rhode Island	33.3	6.9	13	Vermont	24.0	4.0	40
California	32.9	6.7	14	Tennessee	21.9	3.4	41
Delaware	32.4	6.6	15	Texas	21.2	3.2	42
Arizona	32.2	6.5	16	Mississippi	21.0	3.1	43
Wisconsin	31.8	6.4	17	New Mexico	21.0	3.1	44
North Carolina	31.8	6.4	18	Arkansas	20.8	3.1	45
Michigan	31.4	6.3	19	Alaska	20.8	3.0	46
Illinois	31.1	6.2	20	Louisiana	19.4	2.6	47
Washington	30.5	6.0	21	Wyoming	17.4	2.0	48
New Hampshire	30.5	6.0	22	South Dakota	16.0	1.6	49
Nevada	30.4	6.0	23	North Dakota	15.8	1.5	50
Idaho	29.0	5.6	24	West Virginia	14.3	1.1	51
South Carolina	28.9	5.5	25	Sources: United States Internal Revenue Service, 2008a; Bureau of Economic Analysis, 2008; calculations by the authors.			
Hawaii	28.3	5.3	26				
Ohio	27.9	5.2	27				

charity in 2006.⁴ If Canadians had given, in aggregate, the same percentage of their incomes to charity as Americans did, the Canadian charitable sector would have

received private donations worth an additional CA\$9.8 billion.

The depth of the generosity gap varies significantly among subnational

jurisdictions. Table 1 presents the data and ranks all states, provinces, and territories in Canada and the United States on both measures included in the Generosity Index

(i.e., the percentage of tax filers who donated to charity, and the aggregate level of income donated). As discussed above, Maryland has the highest percentage of tax filers who donated to charity, at 43.5%. Only Manitoba, Canada's top-ranked province on this

measure, made it into the top half of the list, ranking 27th out of 64 jurisdictions. In addition, Canadian provinces and territories occupy 12 of the bottom 20—and seven of the bottom 10—positions on the Generosity Index (table 1).

Canadian provinces and territories do far worse than US jurisdictions when comparing the depth of charitable giving, falling behind almost every US state in terms of the percentage of income donated. All US states, with the exception of North Dakota, South Dakota, Alaska, and

Table 5: Average charitable donation in the United States

Indicator 3: Average charitable donation

State	Value in \$US	Rank (out of 51)	State	Value in \$US	Rank (out of 51)
Wyoming	10,021	1	Alaska	4,048	28
Utah	7,495	2	Colorado	4,046	29
District of Columbia	7,023	3	Illinois	4,039	30
Oklahoma	6,001	4	Nevada	4,021	31
Texas	5,742	5	Indiana	3,993	32
Tennessee	5,732	6	West Virginia	3,926	33
Mississippi	5,422	7	Arizona	3,900	34
Alabama	5,352	8	Massachusetts	3,880	35
Arkansas	5,279	9	Kentucky	3,863	36
New York	5,074	10	Hawaii	3,807	37
Louisiana	5,070	11	New Mexico	3,758	38
Florida	4,882	12	Pennsylvania	3,743	39
Kansas	4,800	13	Minnesota	3,652	40
Georgia	4,782	14	Oregon	3,590	41
South Dakota	4,709	15	Michigan	3,576	42
South Carolina	4,694	16	Montana	3,543	43
California	4,634	17	Iowa	3,523	44
Idaho	4,627	18	Wisconsin	3,468	45
North Carolina	4,418	19	New Jersey	3,460	46
Maryland	4,392	20	Ohio	3,394	47
Nebraska	4,378	21	Vermont	3,302	48
Virginia	4,220	22	New Hampshire	3,086	49
Connecticut	4,166	23	Maine	2,962	50
North Dakota	4,148	24	Rhode Island	2,698	51
Washington	4,113	25			
Delaware	4,104	26			
Missouri	4,083	27			

Sources: United States Internal Revenue Service, 2008a; Bureau of Economic Analysis, 2008; calculations by the authors.

West Virginia, gave a higher percentage of aggregate income to charity than any Canadian province. Consider the difference between Utah, where the aggregate income donated to charity was a US- and Index-best 3.84%, and the top-ranked Canadian province in this measure, Manitoba, where the aggregate income donated to charity was just 1.14%—less than a third the amount donated in Utah.

Finally, Canada makes its poorest showing in terms of the average value of charitable donations in local currency. The average US donation was US\$4,403—almost three times more than the average Canadian donation of CA\$1,470. Wyoming, the top-ranked jurisdiction on this measure, recorded an average charitable donation of US\$10,021—almost five times more than the average donation of CA\$2,057 in Alberta, Canada's top-performing province on this measure. Even in Rhode Island, the lowest-ranked US state, the average donation of US\$2,698 is nearly \$600 more than the average donation in Alberta. These differences are more

Acknowledgements

The authors would like to acknowledge the original contribution of Johanna Francis and Jason Clemens in the first edition of the Generosity Index, and Dexter Samida, Todd Gabel, Sylvia LeRoy, Kumi Harischandra and Milagros Palacios for their contributions in subsequent years.

pronounced when currency differences are taken into account.⁵

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 donated to charity and the percent of aggregate income donated to charity in each jurisdiction, the Generosity Index recognizes the significance of every charitable donation. Most notably, the index shows that private monetary generosity in Canada is considerably lower than in the United States. This generosity gap limits the power and potential of charities to improve the quality of life in Canada, while higher levels of generosity in the US empower and strengthen what is an already dynamic charitable sector.

Notes

1 While earlier editions of the Generosity Index incorporated donations of time as well as money (Francis, 1998; Clemens and Samida, 1999) the Canada Revenue Agency (CRA) no longer collects data on volunteer time donated to charity. For survey data on rates of volunteerism in Canada, see Statistics Canada (2006). There was a minor change in the Canadian data used for this year's Generosity Index since the CRA changed its definition of charitable contributions in the 2006 tax year to include government gifts and cultural and ecological gifts. 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 2006 taxation 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, 2008b).

2 Aggregate personal income is the sum of the total income earned by every individual in each jurisdiction considered for the index. There are currently more than 80,000 charities registered with the CRA. This figure and the data used for the Generosity Index only include organizations formally registered with the CRA or those classified as 501(c)(3) organizations with the US Internal Revenue Service (IRS) that are able to issue tax receipts and accept grants and donations from philanthropic foundations. Canada's non-profit sector also includes another 80,000 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-receiptable contributions.

3 The value of donations is excluded from the Generosity Index because it is a poor estimate of individual generosity that favors relatively wealthy jurisdictions over relatively poor jurisdictions. In other words, it considers equal-sized donations made by low-income individuals to be equivalent to those made by high-income individuals.

4 It is likely that these numbers actually underestimate American charitable donations due to differences in the Canadian and US tax systems. In the US, tax filers may file either itemized or non-itemized returns, though only those filing itemized tax returns can claim charitable donations. Thus, a whole group of US tax filers may donate to registered charities but are unable to claim those donations.

5 In 2006, CA\$1.00 was worth US\$0.882 (Statistics Canada, 2008b).

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ISSN

ISSN 1714-6720

Date of Issue

December 2008

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Editing, design, and production

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