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## **Distribution of the Federal Political Contribution Tax Credit by Income Level for 2017 and 2020** (© Democracy Watch: February 2024)

While the current tax credits scale down the more you donate, you have to have the money to donate, and enough income to be required to pay taxes, to claim the credit, and so the most vulnerable people with the lowest incomes do not benefit at all.

As well, according to Canada Revenue Agency (CRA) reports, the current donation tax credit system amounts provided public funding of almost \$27.8 million to 148,440 donors in 2017 (the most recent year for which final statistics are available)<sup>1</sup> and just over \$53.78 million to 270,310 donors in 2015<sup>2</sup> (which was an election year when the number of donors and amount of donations usually increases significantly).

As Chart 1 below shows, based on the statistics in these CRA reports, people with the lowest incomes do not claim the credit; people in the three highest income brackets who each make \$100,000 or more annually make up 32.2 percent of the claimants and receive 42.8 percent of the total public funding handed out;<sup>3</sup> people in the

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<sup>1</sup> Canada Revenue Agency, T1 Final Statistics, online: <https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/income-statistics-gst-hst-statistics/t1-final-statistics.html> (hereinafter "CRA, T1 Final Statistics"). Canada Revenue Agency (CRA), Income Statistics 2019 (2017 Tax Year), online: [https://www.canada.ca/content/dam/cra-arc/prog-policy/stats/t1-final-stats/2017-tax-year/table2\\_ac-eng.pdf](https://www.canada.ca/content/dam/cra-arc/prog-policy/stats/t1-final-stats/2017-tax-year/table2_ac-eng.pdf).

<sup>2</sup> CRA, Income Statistics 2019 (2017 Tax Year). CRA, Income Statistics 2017 (2015 Tax Year), online: <https://www.canada.ca/content/dam/cra-arc/prog-policy/stats/t1-final-stats/2015-tax-year/tbl2ac-eng.pdf>.

<sup>3</sup> 47,820 out of 148,440 claimants = 32.2%. \$11.017 million out of \$25.757 million = 42.8%.

top seven brackets who make \$60,000 or more annually make up 64.47 percent of claimants and receive 73.36 percent of total public funds,<sup>4</sup> and; people with a median income (2019 figures) of between \$35,000 to \$40,000 make up only 3.67% of claimants and receive only 2.5% of total public funds.<sup>5</sup>

**Chart 1: Number of Donors Claiming Federal Political Contribution Tax Credit in 2017, and Total Claimed, Per Income Bracket**

Income Bracket	Number Claiming	Total Claimed
\$4,999 and under	0	0
\$5,000 to \$9,999	0	0
\$10,000 to \$14,999	0	0
\$15,000 to \$19,999	860	\$80,000
\$20,000 to \$24,999	2,750	\$260,000
\$25,000 to \$29,999	4,190	\$469,000
\$30,000 to \$34,999	5,450	\$650,000
\$35,000 to \$39,999	7,110	\$907,000
\$40,000 to \$44,999	7,520	\$984,000
\$45,000 to \$49,999	9,230	\$1.263 million
\$50,000 to \$54,999	7,820	\$1.121 million
\$55,000 to \$59,999	7,560	\$1.092 million
\$60,000 to \$69,999	14,430	\$2.232 million
\$70,000 to \$79,999	13,860	\$2.29 million
\$80,000 to \$89,999	10,580	\$1.793 million
\$90,000 to \$99,999	9,010	\$1.565 million
\$100,000 to \$149,999	23,050	\$4.375 million
\$150,000 to \$249,000	14,240	\$3.382 million
\$250,000 and over	10,530	\$3.26 million
<b>Total</b>	<b>148,440</b>	<b>\$25.757 million</b>

As Chart 2 below shows, based on the statistics in these CRA reports, people with the lowest incomes do not claim the credit; people in the three highest income brackets who each make \$100,000 or more annually make up 32.2 percent of the

<sup>4</sup> 95,700 out of 148,440 claimants = 64.47%. \$18.897 million out of \$25.757 million = 73.36%.

<sup>5</sup> 5,450 out of 148,440 claimants = 3.67%. \$650,000 out of \$25.757 million = 2.5%.

claimants and receive 42.8 percent of the total public funding handed out;<sup>6</sup> people in the top seven brackets who make \$60,000 or more annually make up 64.47 percent of claimants and receive 73.36 percent of total public funds,<sup>7</sup> and; people with a median income (2019 figures) of between \$35,000 to \$40,000 make up only 3.67% of claimants and receive only 2.5% of total public funds.<sup>8</sup>

**Chart 2: Number of Donors Claiming Federal Political Contribution Tax Credit in 2020, and Total Claimed, Per Income Bracket<sup>9</sup>**

Income Bracket	Number Claiming	Total Claimed
\$4,999 and under	0	0
\$5,000 to \$9,999	0	0
\$10,000 to \$14,999	0	0
\$15,000 to \$19,999	880	\$78,000
\$20,000 to \$24,999	2,090	\$207,000
\$25,000 to \$29,999	4,240	\$482,000
\$30,000 to \$34,999	5,670	\$691,000
\$35,000 to \$39,999	7,060	\$928,000
\$40,000 to \$44,999	7,730	\$1.075 million
\$45,000 to \$49,999	9,770	\$1.447 million
\$50,000 to \$54,999	8,610	\$1.298 million
\$55,000 to \$59,999	8,300	\$1.273 million
\$60,000 to \$69,999	15,800	\$2.612 million
\$70,000 to \$79,999	15,310	\$2.665 million
\$80,000 to \$89,999	12,450	\$2.252 million
\$90,000 to \$99,999	10,230	\$1.909 million
\$100,000 to \$149,999	26,520	\$5.416 million
\$150,000 to \$249,000	16,540	\$4.173 million
\$250,000 and over	12,120	\$4.074 million
<b>Total</b>	<b>163,450</b>	<b>\$30.589 million</b>

<sup>6</sup> 55,180 out of 163,450 claimants = 33.7%. \$13.663 million out of \$30.589 million = 44.6%.

<sup>7</sup> 108,970 out of 163,450 claimants = 66.67%. \$23.101 million out of \$30.589 million = 75.5%.

<sup>8</sup> 7,060 out of 163,450 claimants = 4.3%. \$928,000 out of \$30.589 million = 3%.

<sup>9</sup> CRA, Income Statistics 2022 (2020 Tax Year), online: [https://www.canada.ca/content/dam/cra-arc/prog-policy/stats/t1-final-stats/2020-tax-year/table2\\_ac.pdf](https://www.canada.ca/content/dam/cra-arc/prog-policy/stats/t1-final-stats/2020-tax-year/table2_ac.pdf).