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A TIPPING BALANCE?

TRENDS IN CHARITABLE DONATIONS 1997 - 2022

Research Bulletin

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A Tipping Balance? : Trends in charitable donations 1997 - 2022

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Ce rapport est également disponible en français: *Un équilibre basculant? : Tendances des dons de bienfaisance 1997 - 2022* ISSN 1927-6281

About Imagine Canada

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Summary

- After a significant increase during the previous year, preliminary T1 data indicate that 2022 donations claimed by Canadian taxfilers dropped by 9.3% in real terms to \$11.4 billion. Once inflation is taken into account, donations are at about the same level as 2019.
- The percentage of taxfilers claiming donations dropped to 17.1%, continuing the long-term decline. In absolute numbers, there are currently about 15% fewer taxfilers claiming donations than in 2005 when donor numbers peaked.
- Donations are heavily dependent on larger value donors, with 71% of the total value of donations coming from the roughly 9% of donors who contribute \$5,000 or more. Recent fluctuations in giving are almost entirely due to these donors changing their contribution levels.
- Over the past 25 years, donations increasingly come from older, higher income donors. Worryingly, this is driven by increases in the raw number of high income taxfilers, not by increases in the percentages donating or the average value of donations claimed.
- A long-running decline in the percentage of younger taxfilers claiming donations calls into significant question whether the increasing reliance on older, higher value donors can be sustained.
- The increased importance of higher value donors is having a significant impact on charities, with most of the increase in donations being captured by larger organizations. Overall, receipted donations have increased by approximately 20% since 2013 but the amount going to charities with annual revenues under \$2 million has declined in real terms.
- The 150 charities receiving the largest donations have captured two thirds of the increase in donations over the past decade. This is mostly driven by major increases in donations going to grantmaking foundations and donor advised funds.

Introduction

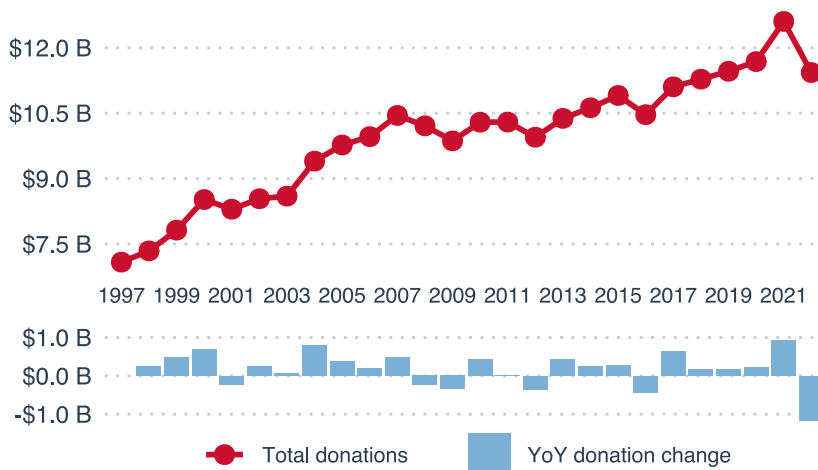
Statistics Canada recently released estimates of charitable giving for 2022, based on donations claimed by taxfilers on their T1 Personal Income Tax Returns. While these figures are preliminary estimates and systematically understate giving when compared to final taxation statistics and to receipted donations reported by charities, they are a useful indicator of recent donation trends and have the advantage of being available approximately a year before final taxation statistics are released (see Appendix A for more details).

This *Research Bulletin* reviews recent and long-term giving trends, looks at the key demographic drivers of these trends and examines their impact on charities.

Giving trends

Taxfilers claimed \$11.4 billion in donations in 2022, down from \$11.8 billion in 2021 (see Figure 1). While this may seem like a modest decrease, particularly given that giving increased sharply in 2021, it marks a 9.3% year over year decline once the impact of inflation is factored in.¹ This is a significant challenge for organizations still recovering from the effects of

Figure 1: Total and year over year (YoY) change in donations claimed by taxfilers (\$2022), 1997 - 2022



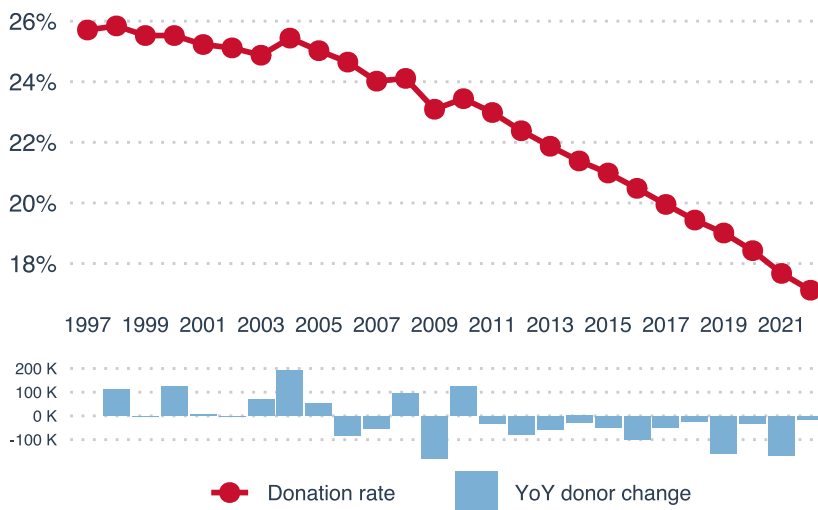
Note: Values adjusted to remove the impact of tax shelter schemes.

¹Inflation was 6.8% between 2021 and 2022.

the pandemic and dealing with increased costs. In real, inflation-adjusted, terms 2022 donations are approximately \$250 million below 2020 donations and \$30 million below 2019 donations.

Donor participation. The percentage of taxfilers claiming donations also declined in 2022, dropping to 17.1% from 17.7% in 2021 (see Figure 2). While the 2022 decline in absolute donor numbers was substantially less in than in 2021 (13,700 vs. 165,300), it continues an unbroken trend from 2011.²

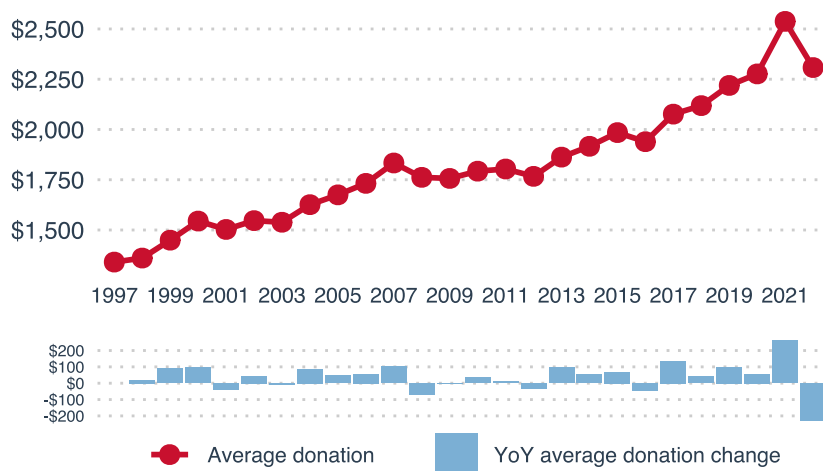
Figure 2: Percentage and year over year (YoY) change in taxfilers claiming donations, 1997 - 2022



Size of donations. Accounting for the effects of inflation, the size of the average donation dropped by 9.1% in 2022, following an 11.5% increase in 2021 (see Figure 3). Although the average 2022 donation is greater than the average 2020 donation in real dollar terms, the significant decline in donor numbers since then has resulted in a decline in total donations.

²The year-over-year declines in the percentage of taxfilers donating in 2021 and 2022 were about the same even though the declines in absolute numbers were different because the overall number of taxfilers increased significantly in 2022.

Figure 3: Average donation amounts claimed by taxfilers claiming donations (\$2022), 1997 - 2022



Note: Values adjusted to remove the impact of tax shelter schemes.

The 2020 - 2022 shift (totaling about \$2 billion in real terms peak-to-trough) is by far the largest short-term fluctuation in giving levels captured by Statistics Canada's data series. Since 1997, when the series started, donations have grown by about three fifths in real terms. They grew comparatively rapidly (about 4% annually) from 1997 until the onset of the global economic downturn in 2007/08. After the downturn, they stagnated until 2013 before growing again, albeit at a significantly reduced pace (about 1.6% annually). The rapid early period growth was driven by increases in both absolute donor numbers and average donation size. Since 2005, when the absolute number of donors peaked,³ increases in total donations have been entirely driven by increases in average donation size.

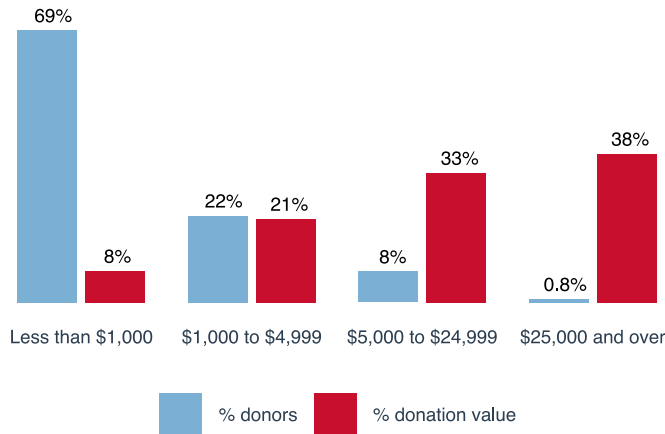
Dependence on high-value donors. Since 1997, donations have become steadily more dependent on a relatively small number of donors making high value donations.⁴ In 2022, the 9% of donors who contributed \$5,000 or more accounted for over two thirds of the value of donations, with the majority of this coming from the 0.8% of donors (num-

³ Absolute donor numbers are currently 15% lower than in 2005 and the percentage of taxfilers claiming donations has dropped by 8.6 points since 1997.

⁴ See Figure 16 in Appendix B.

bering about 41,200) who contributed \$25,000 or more (see Figure 4).⁵ A strong majority of donors (just over two thirds) contributed less than \$1,000, collectively accounting for about 8% of the total value of donations.

Figure 4: Distribution of number and value of donations by size of donation, 2022



While the generosity of high value donors is certainly to be celebrated, the degree to which giving is reliant on them represents a structural vulnerability for a sector that depends on charitable giving for a significant fraction of its funding.⁶ This is clearly illustrated by recent trends, with the entirety of the 2021 increase in donations and the bulk of the 2022 decrease being attributable to donors contributing \$5,000 or more (see Figure 5).

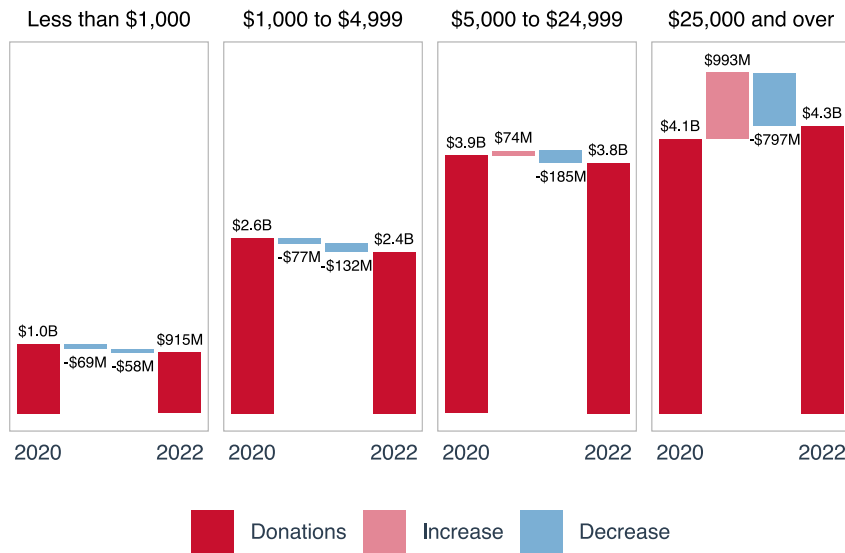
Between 2020 and 2022, donations from those giving less than \$5,000 decreased by about \$335 million while donations from those contributing between \$5,000 and \$24,999 decreased by about \$110 million net. Only those donating \$25,000 or more are currently giving at higher levels

⁵In fact, donations are even more concentrated than depicted in Figure 4. The 860 taxfilers who donated \$500,000 or more collectively contributed \$1.9 billion, equivalent to 16.6% of the total value of donations and the 5,300 taxfilers who donated between \$100,000 and \$499,999 contributed another \$976 million or 8.5% of total donations.

⁶In 2022, receipted donations accounted for about 6.4% of total charitable sector revenues. They were much more important at the individual organizational level, accounting for about 39% of revenues on average. (The divergence between total charitable sector and average organizational figures is largely because government revenues account for a large fraction of charitable sector funding, but are concentrated in a very small number of organizations while many more charities receive receipted donations and donations are much more broadly distributed.)

than in 2020, following a \$993 million increase in 2021 and \$797 million decrease in 2022.

Figure 5: Change in the value of donations (\$2022) by nominal size of donation, 2020 - 2022



Demographic factors

Looking at donor demographic trends, it is clear that the importance of older, higher income donors has increased significantly since 1997.⁷ In part this is because taxfilers—particularly younger and lower income taxfilers—are becoming steadily less likely to donate and in part it is because the high value donors currently responsible for such a large fraction of total donations tend to be older and have higher incomes.

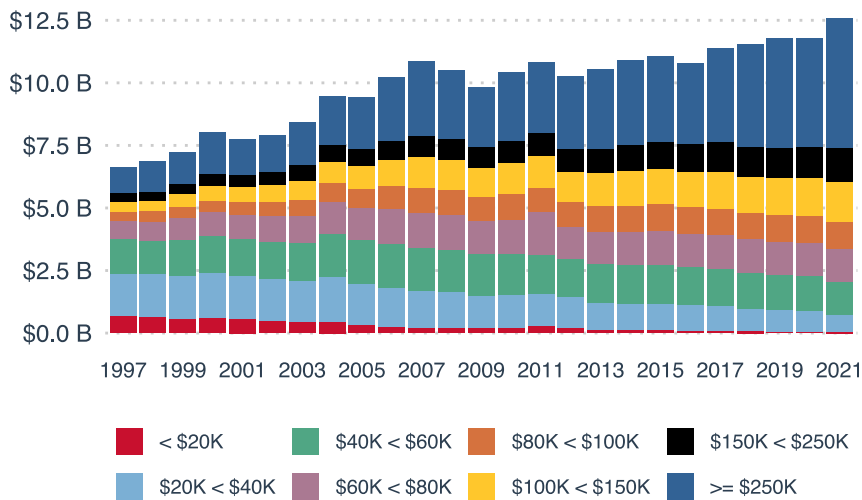
Giving by income. Since 1997, the proportion of total donation value coming from donors with annual incomes of \$250,000 or more has nearly tripled, going from 15.2% of donations to 41.2% (see Figure 6). The proportions of total donations coming from donors with annual incomes between \$80,000 and \$250,000 have also increased, though not quite as markedly. Conversely, the role of donors with incomes less than \$60,000

⁷This section, uses Final Taxation Statistics because they provide more demographic detail than is readily available from the preliminary T1FF and contain definitive estimates of claimed giving. The primary disadvantage of these statistics is that 2022 data have not yet been released.

has decreased significantly, going from 57% of total donations to about 17%.

The increased dependence on higher income donors has been driven by increases in the number of taxfilers in these income brackets⁸ rather than increases in the percentages of taxfilers claiming donations or the average size of donations. Since 1997, the number of donors with incomes of \$100,000 or more has increased over five-fold (see Figure 17 in Appendix B) while the number of donors with incomes less than \$60,000 has declined. However, donor numbers are not keeping pace with growth in the number of taxfilers, as demonstrated by the continual decline in the percentages of taxfilers claiming donations in every income bracket (see Figure 18).

Figure 6: Amount of donations (\$2021) by nominal income group, 1997 - 2021



Note: Values adjusted to remove the impact of tax shelter schemes.

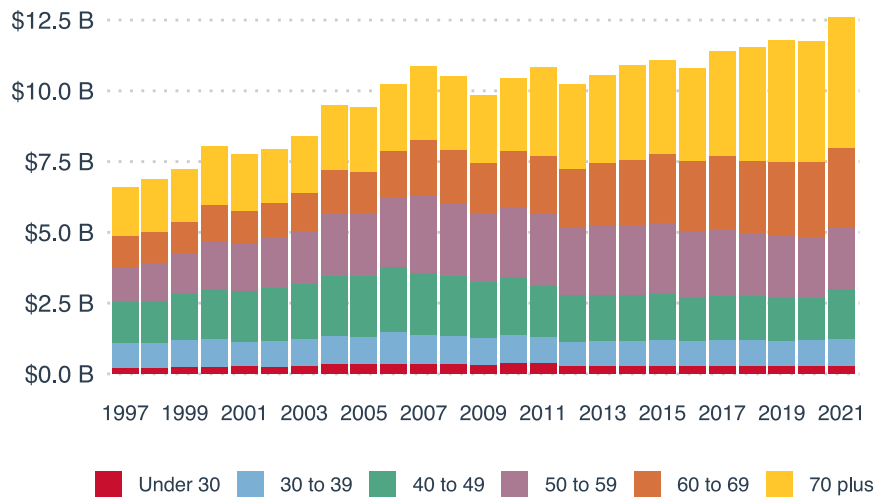
That the shifts in the relative importance of different income groups is not due to changes in the amounts typically donated can clearly be seen in the fact that the average amounts contributed by donors with incomes between \$100,000 and \$250,000 have declined by about 25% (see Figure 19) and the average amount contributed by those with incomes over \$250,000 has largely held steady, in spite of the significantly increased importance of these groups. Conversely, the average donations for taxfilers with incomes between \$40,000 and \$80,000 have actually increased,

⁸While giving amounts and taxable income in this analysis are adjusted for inflation, the boundaries of the income groups are not. This is a limitation of the data as released by CRA.

in spite of these groups accounting for the same or smaller proportions of total donations.

Giving by age. Paralleling the increasing dependence on those with higher incomes, donations have also become more dependent on older taxfilers. Since 1997, the proportion of total donations coming from those 70 years of age and older has increased from 26% to 37% and the proportion from those between 60 and 69 has increased from 16% to 23% (see Figure 7). The role of those younger than 50, on the other hand, has decreased, with those 40 to 49 going from 22% to 14% of donations and those 30 to 39 going from 14% to 8%.

Figure 7: Amount of donations (\$2021) by age group, 1997 - 2021



Note: Values adjusted to remove the impact of tax shelter schemes.

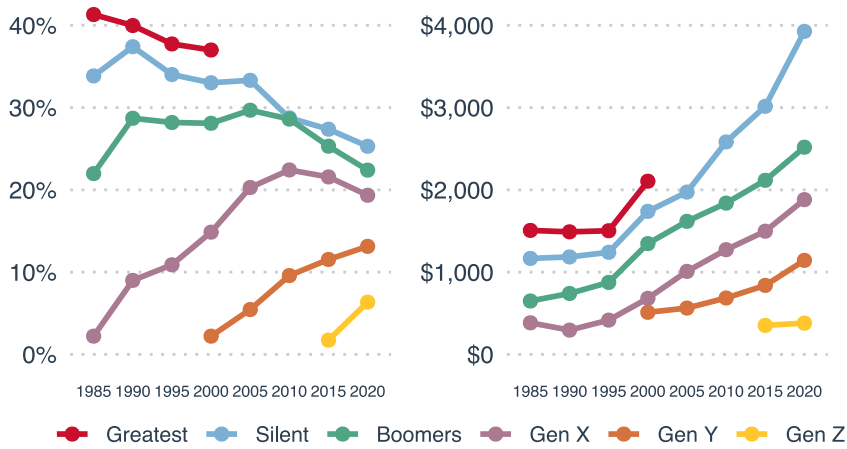
The principal driver of this shift is the aging of the Canadian donor population and declining donor numbers with an assist from changes in the amounts typically donated. Broadly speaking, the number of younger donors has declined, while the number of older donors has increased. Currently, the absolute number of donors between 30 and 49 is down by about a third from 1997, while the number 60 and over is up by about 40% (see Figure 20 in Appendix B). Donation rates (the percentages of taxfilers claiming donations) have declined across all age groups, with larger declines among donors under the age of 60 (see Figure 21).

Average donations have increased across all age groups, with larger increases among older donors. All age groups tend to follow similar patterns with steady increases until about 2007, a period of stagnation or

decline, and then a second period of growth (see Figure 22). In general, average donations among those 30 to 49 saw larger post-2007 declines and slower recoveries while average donations among those 60 to 69 declined less and recovered more quickly. Average donations hardly declined at all among those 70 and over.⁹

Figure 8 shows the interplay of donation rates and average donation amounts over time by generation.¹⁰ Each generation follows a similar pattern, with the likelihood of donating increasing to a peak before declining slowly and average donations steadily increasing over time. Consistent with the greater reliance on older donors, earlier generations uniformly have higher donation rates and larger average donations than later generations at any given point in time.

Figure 8: Percentage of taxfilers claiming donations and average donation value claimed (\$2021) by year and generation, 1985 - 2020



Note: Average donation values adjusted to remove the impact of tax shelter schemes.

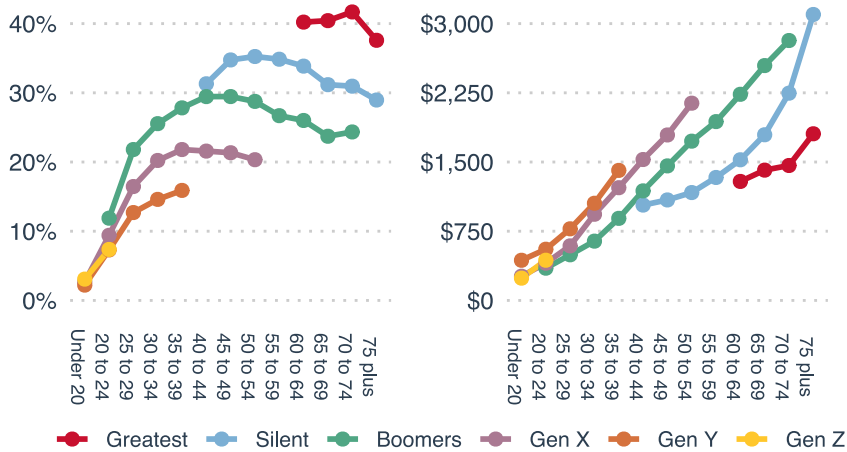
Figure 9 shows the same variables by generation and taxfiler age. It clearly shows that successive generations are becoming markedly less likely to donate at any given age, though those who do give tend to give larger amounts. The key challenge is that the number of donors at any given age is currently decreasing substantially more than typical donation amounts are increasing. While Boomers in their late 50s were noticeably less likely to donate than Silents at the same age, the fact that there were

⁹Donation patterns among those 30 and under are more volatile, largely due to the smaller number of donors in this age group.

¹⁰We show a longer time series here to make life-cycle patterns more visible.

about one and a half times as many Boomer donors, each donating almost one and a half times what Silents did, more than made up for the decline. The same is not true for Gen X and succeeding generations. While they are contributing more than Boomers did at the same age, these increases are not enough to compensate for the hard reality that there are significantly fewer Gen X and successor generation donors. This is particularly true when focusing on peak donation age ranges.

Figure 9: Percentage of taxfilers claiming donations and average donation value claimed (\$2021) by age group and generation, 1985 - 2020



Note: Average donation values adjusted to remove the impact of tax shelter schemes.

Distribution of donations

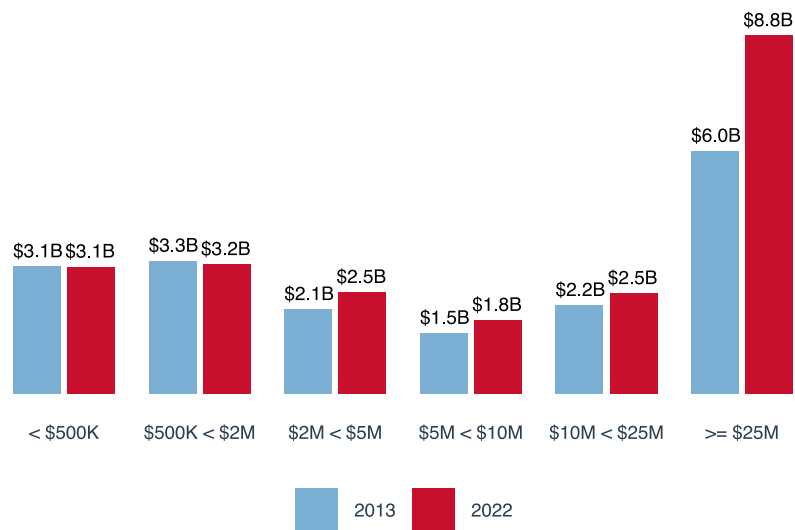
The increased importance of high value donations appears to be significantly changing how donations are allocated between charities. Based on T3010 Registered Charity Information Returns, total received donations¹¹ went from about \$18.1 billion in 2013 to \$21.9 billion in 2022 (figures adjusted for inflation), an increase of about 20.9%.

The overwhelming majority of this increase went to the roughly 800 receipting charities¹² with annual revenues of \$25 million or more, which saw their donations jump by almost 48% in real terms (see Figure 10). In

¹¹Only received donations can be claimed on personal and corporate income tax returns. Note that total received donations are greater than the amounts claimed on income tax returns because not all donations are claimed; see Appendix A for more details.

¹²Receipting charities are those that received receipted donations.

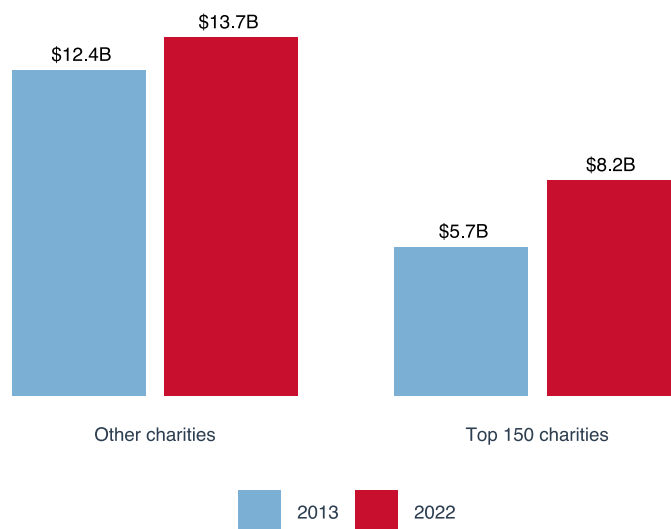
Figure 10: Distribution of received donations by annual revenue size, 2013 vs. 2022



contrast, total donations for the approximately 55,000 receiving charities with annual revenues less than \$2 million *declined* slightly. Income groups between these extremes saw modest increases.

The bulk of this shift is being driven by the charities receiving the most donations. Fully two thirds of the increase in received donations can

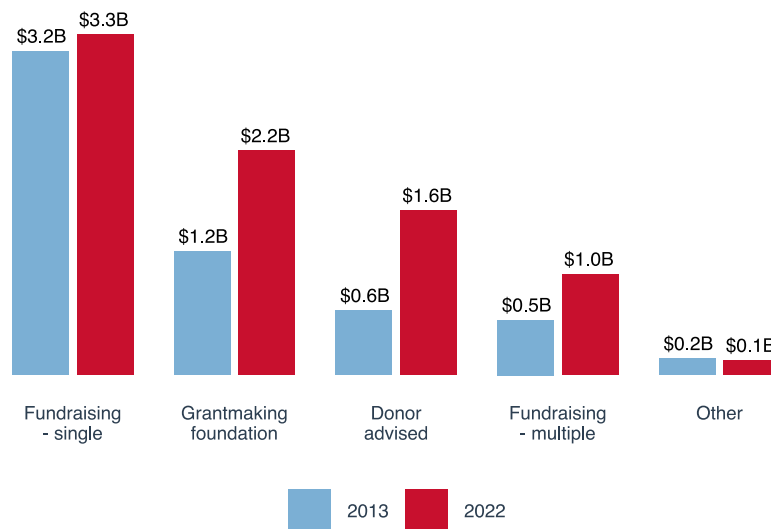
Figure 11: Distribution of received donations by top 150 receiving charities, 2013 vs. 2022



be attributed to the 150 charities receiving the largest amounts.¹³ These charities received \$8.2 billion in received donations in 2022, up 44.8% from \$5.7 billion in 2013 (see Figure 11). Collectively, this small group, equivalent to about 0.2% of charities, accounts for 67% of the growth in received donations.

The linkage to high value donors becomes clearer when one examines which charities are represented in the top 150 list. The list is dominated by organizations that most likely to attract major donors, such as family foundations, donor advised funds, large hospital foundations and universities. Since 2013, the amount going to donor advised funds has increased by about 155% and the amount going to grantmaking foundations (overwhelmingly family foundations) has jumped by just over 80%. Overall, these two types of charities have gone from accounting for 32% of top 150 donations to 46%. In contrast, the percentage of donations going to large charities fundraising to support their own activities or foundations that support a single associated charity (e.g., hospital foundations) has dropped significantly (from 55% top 150 donations to 40%) though the absolute amount has increased modestly. The amount going to top 150 foundations supporting multiple other charities has also increased, but

Figure 12: Distribution of received donations by charity type, top 150 receiving charities, 2013 vs. 2022



¹³Note that the exact composition of the top 150 group varied from year to year. Some charities, particularly major fundraisers, were consistently members of the group while others were members more sporadically. Family foundations, in particular, tended to be in the top 150 only once when being capitalized.

this is largely driven by significant increases in the amounts going to on-line fundraising intermediaries like CanadaHelps.

Summary and discussion

The steady decline in the percentage of taxfilers claiming donations raises serious questions about how long giving levels can continue to increase. While the contributions of high value donors have thus far more than compensated for declining donor participation and have fairly consistently driven donations higher, this seems very unlikely to continue indefinitely. As donation rates decline, particularly among younger generations, so too does the potential supply of future high value donors. Without being lower value donors today, how likely are tomorrow's affluent to be the types of high value donors driving overall giving? Moreover, the decline in donor participation represents a lost opportunity for financially strapped charities. While most of these "lost donors"¹⁴ would likely not have given large amounts, the sheer number of donors lost over past decades means the total amount of donations foregone is materially significant to a sector constantly in need of unrestricted revenue. Some of these lost donors are likely giving in other ways that are not captured by tax records (e.g., in response to crowdfunding campaigns), but the scale of this support is small compared to total charitable giving and there is no clear path to the high value donations driving the bulk of charitable giving.

The increasing reliance on high value donations is also concerning for other reasons. The volatility in recent giving and the degree to which that volatility has been driven by a very small fraction of the donor base shows how significantly giving might drop if something were to affect the ability of that part of the donor base to give (e.g., a significant contraction in asset values, such as might occur with a stock market or real estate collapse). Additionally, the rising fraction of total giving going to large private foundations and donor-advised funds and the declining fraction going to small charities is reshaping the contours of the charitable sector in ways that we do not currently understand and that may ultimately have significant consequences for communities.

The decline in donor participation is related to many factors, including but not limited to: stagnant wages and increased cost of living, grow-

¹⁴Current non-donors who would in previous decades, given their age and income, likely have donated.

ing income and wealth inequality, decreased religiosity, increased social isolation, declining associational membership, the rise of disintermediation^{#footnote}[Providing direct support without going through an organization, not just donating but also other forms of pro-social activity such as advocacy and voluntarism / helping others.] and shifting fundraising strategies. The central challenge is that there are many forces working to reduce donor participation, without any working to encourage donor participation. To date, the dominant adaptive strategy appears to be increased focus on high value donors, which only exacerbates the problem. Maintaining a healthy and engaged donor pool for the long-term may require a shift in mindset regarding the importance of lower value donations and significantly increased efforts to increase donor participation. While lower value donors may be comparatively costly to reach and maintain meaningful relationships with, broad based engagement is central to stewarding public trust and maintaining the nonprofit sector's social license to operate.

Appendix A - Data sources and methodology

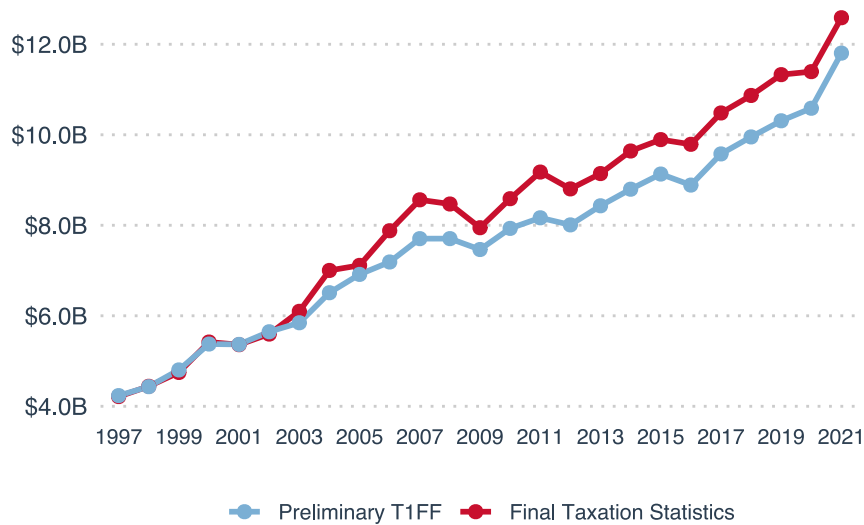
This *Research Bulletin* draws on three sources of information about charitable donations. These are the preliminary T1 Family File (T1FF) produced by Statistics Canada, T1 Final Statistics produced by the Canada Revenue Agency and T3010 Registered Charity Information Returns released by the Charities Directorate of Canada Revenue Agency. Each of these sources produces a different estimate of charitable giving and provides a distinct perspective on levels of charitable giving. Collectively, they produce a detailed understanding of levels of charitable giving.

- **T1 Family File:** This file draws on T1 personal income tax returns, T4 statements and data about recipients of Federal Child Benefits. Data is linked across these sources to identify *census families* of related individuals living at the same address as well as individuals not in families. The file contains a wealth of information about family composition, income, economic dependency, low income status, RRSP contributions and charitable donations. Estimates of giving can be produced at both family and individual levels, broken out by many different variables. Publicly released tables include breakdowns of individual giving by age and sex as well as personal income level. The preliminary version of the T1FF, from which preliminary estimates of charitable donations are derived, contains information from just under 95% of taxfilers and systematically understates the number of filers claiming donations and the total amounts claimed.
- **T1 Final Statistics:** This file provides an aggregate summary of T1 taxfilings, providing details on Canadians' income by source and the deductions and tax credits they claimed, notably including their charitable donations. The data include both the number of taxfilers reporting the given type of income, deduction or credit as well as the total monetary amounts involved. Summaries are broken down by the characteristics of taxfilers, including their age and sex, level and primary source of income, and province / territory of residence. This source differs from the T1FF in that it does not contain additional demographic variables, but does include substantially all tax returns filed and provides an authoritative, final measure of the number of taxfilers claiming donations and the total amounts they claimed.
- **T3010 Registered Charity Information Returns:** These returns are filed annually by registered charities as a condition of continued registration. The return contains a diverse range of information about

organizations' activities and finances, including their assets, liabilities, sources of revenue and expenditures. Significantly for this *Bulletin*, charities are required to report the total amount of received donations they received over the previous year. Both individuals and businesses can make received donations and only these donations can be claimed for tax credits on personal and corporate income tax returns. This source is the definitive measure of the total value of donations received by charities.

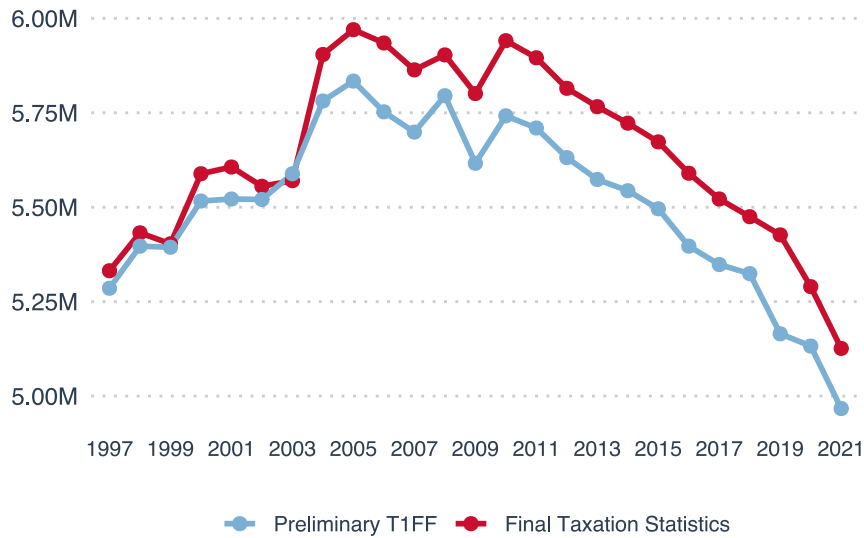
Since 2003, T1FF estimates have captured 92% ($\pm 1.0\%$)¹⁵ of total donations and 97% ($\pm 0.6\%$) of donors reported on T1 Final Statistics filings, on average (see Figure 13 and Figure 14). The larger percentage of donors vs. donation value is likely another indicator of the extent to which donation levels depend on large value donors, as these donors are less likely to be captured in early rounds of processing because of the greater complexity of their returns.

Figure 13: Comparison of total donations claimed (\$ nominal), Preliminary T1 Family File vs. Final Taxation Statistics, 1997 - 2021



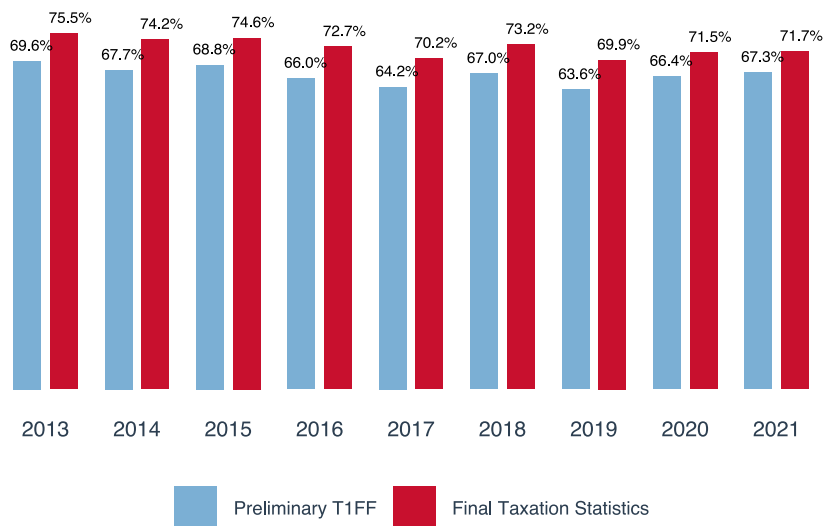
¹⁵The \pm symbol indicates the standard deviation of the average.

Figure 14: Comparison of numbers of taxfilers claiming donations, Preliminary T1 Family File vs. Final Taxation Statistics, 1997 - 2021



Both T1FF and T1 Final Statistics systematically understate total charitable donations as captured by reported received donations on T3010 returns (see Figure 15). A large part of this is because not all donations are claimed by taxfilers, but also because the total value of received donations reported on T3010 returns also includes corporate donations. Subtracting corporate donations from total received amounts, T1FF estimates account for about 67% ($\pm 2.0\%$) and T1 Final Statistics 73% ($\pm 2.2\%$) of received donations since 2013, on average.

Figure 15: Percentages of total non-corporate receipted donations captured, Preliminary T1 Family File vs. Final Taxation Statistics, 2013 - 2021



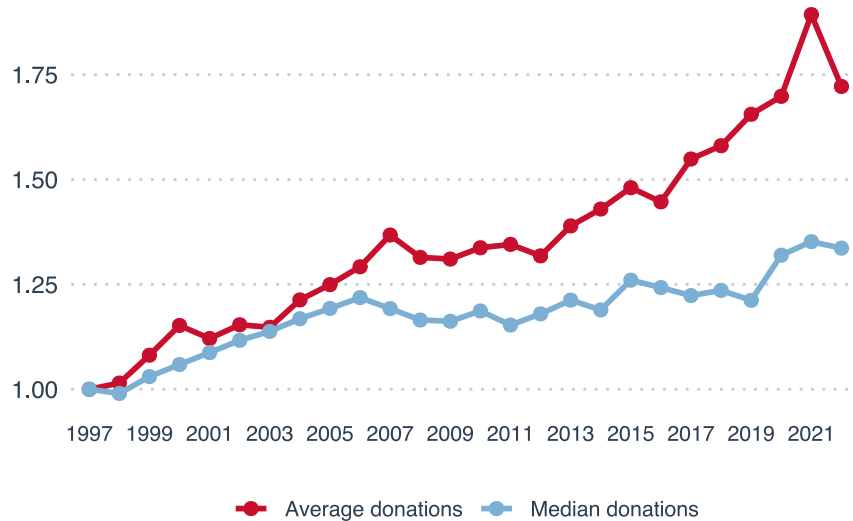
Adjustments for tax shelter schemes. Throughout this *Bulletin* estimates of total donations are adjusted to compensate for the effect of fraudulent tax shelter schemes. Under these schemes, which peaked in 2006, donors claimed much larger donations than they actually made. This artificially inflated total donations reported by both the T1FF and T1 Final Statistics.

The adjustment process was to identify all charities known or believed to have participated in such schemes by reviewing the list of charities revoked for cause and removing their reported donations from our estimates of receipted giving. Charities were removed either because they were specifically reported to have participated in tax shelter schemes in their revocation notices or because their receipting patterns matched the signature of charities known to have participated in such schemes.

Appendix B - Supplemental figures

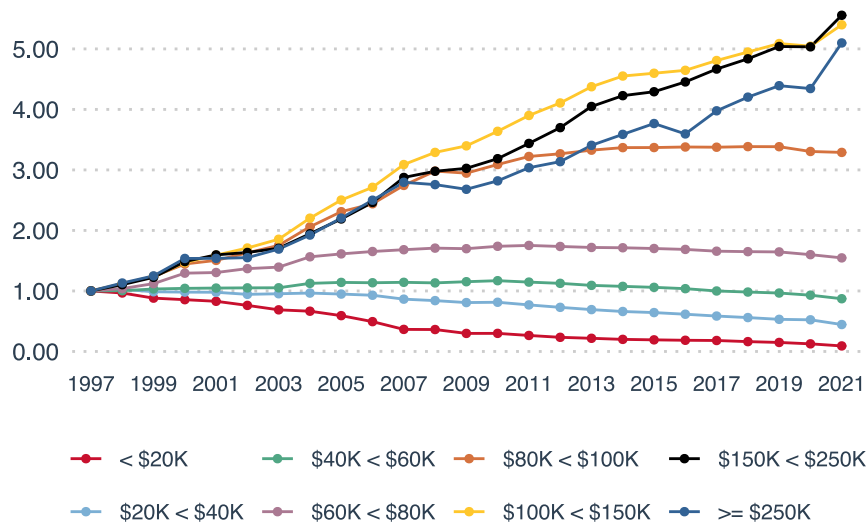
This appendix contains supplemental data that helps contextualize and illuminate the points covered in the main body of this *Bulletin*. Key points of interpretation are found following each visualization.

Figure 16: Indices of average and median donation amounts (\$2022) claimed by taxfilers claiming donations (1997 = 1.0), 1997 - 2021



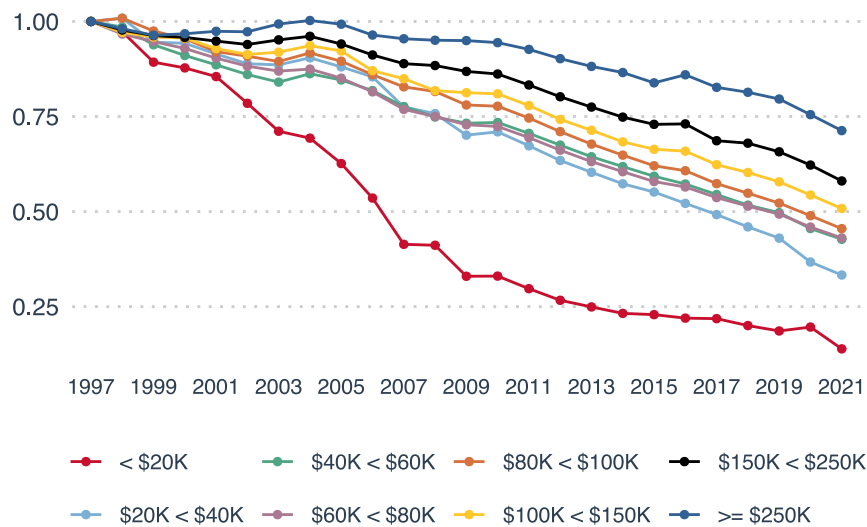
- The increasing divergence between average and median donations in Figure 16 indicates an increasing reliance on larger value donations.

Figure 17: Indices of donor numbers by nominal income group (1997 = 1.0), 1997 - 2021



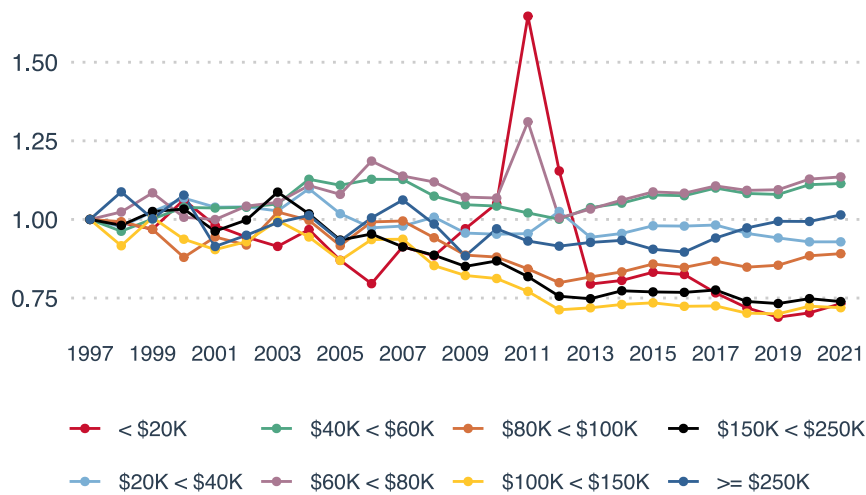
- Figure 17 indicates that the number of donors with incomes of \$100,000 or more have increased steadily over the period, while the number of donors with incomes less than \$40,000 have decreased.
- The numbers of donors with incomes between these extremes have tended to increase and then level off, before declining slowly.

Figure 18: Indices of donation rate by nominal income group (1997 = 1.0), 1997 - 2021



- Donation rates have declined across all income groups (see Figure 18), with declines being slower in higher income groups and quicker in lower income groups, particularly among those with annual incomes less than \$20,000.
- This clearly demonstrates that the increasing donor numbers in higher income groups shown in Figure 17 are entirely due to taxfilers moving into higher income groups as nominal incomes increased over the period.

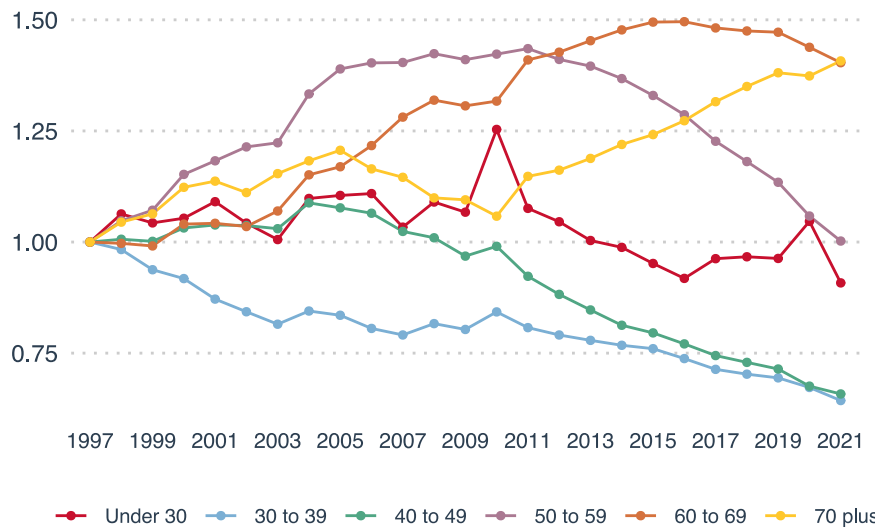
Figure 19: Indices of average donation amounts (\$2021) by nominal income group (1997 = 1.0), 1997 - 2021



Note: Values adjusted to remove the impact of tax shelter schemes.

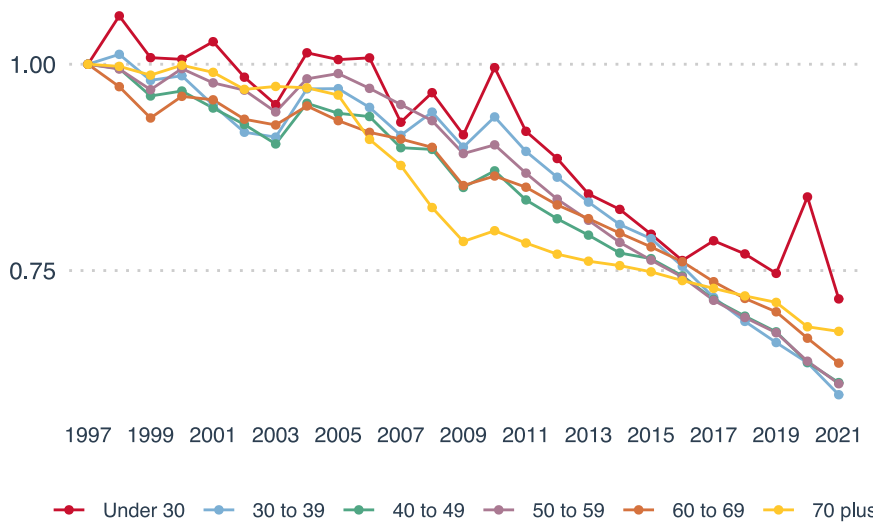
- Average donations have increased modestly for those with incomes between \$40,000 and \$79,999, but have generally declined for those in other income groups, particularly those with incomes between \$100,000 and \$249,999 and less than \$20,000 (see Figure 19).

Figure 20: Indices of donor numbers by age group (1997 = 1.0), 1997 - 2021



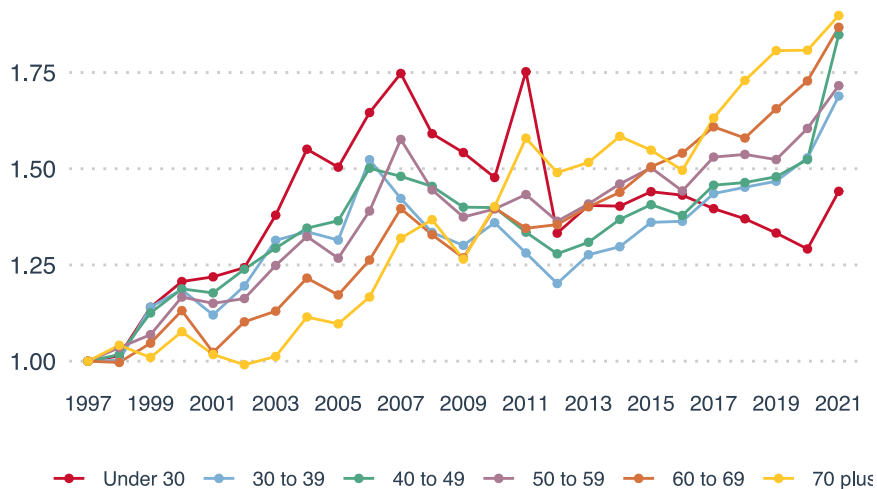
- Figure 20 clearly shows the Baby Boom generation working through the donor pool, with the number of donors aged 50 to 69 increasing steadily until the middle of the period, after which the decline in the number of donors between 50 and 59 is mirrored by an increase in the number of donors aged 70 and over.
- The number of donors in their 30s has declined consistently over the period, as has the number of donors in their 40s since about 2008.
- The volatility in the number of donors under 30 is largely due to the small number of donors in this age group. Even a modest variation in absolute numbers has a significant impact on the index.

Figure 21: Indices of donation rate by age group (1997 = 1.0), 1997 - 2021



- Donation rates have declined across all age groups (Figure 21). Broadly speaking, donation rates have declined somewhat more for those under the age of 60. The starting donation rate among those under 30 was small enough to make that index more volatile than the others.

Figure 22: Indices of average donation amounts (\$2021) by age group (1997 = 1.0), 1997 - 2021



Note: Values adjusted to remove the impact of tax shelter schemes.

- Average donation amounts have increased among all age groups, with greater increases among those 60 and older (Figure 22).

- The trends across have tended to be quite similar across age groups, with amounts increasing until 2007, whereupon they stagnated until about 2013, after which growth was slower. Only the very youngest and oldest donors diverged from this trend.

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