

A TIPPING BALANCE? UPDATE

PRELIMINARY DATA ON 2023 CHARITABLE DONATIONS

Research Note

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Key points

- Preliminary Statistics Canada estimates indicate that Canadians claimed approximately \$12.8 billion in charitable giving in 2023. Adjusted for inflation, this is approximately \$900 million more than they gave in 2022, but about \$300 million less than in 2021.
- The percentage of taxfilers donating declined to a new low of 16.8%. While 95,000 more taxfilers donated in 2023 than in 2022, the number of taxfilers increased by just over a million.
- The available evidence indicates that donations continue to be heavily dependent on those making large donations, who tend to be older and have higher incomes.

Introduction

Recently Statistics Canada released preliminary estimates of charitable giving for 2023, based on T1 Personal Income Tax Returns. As of publication, these are the most recent figures available measuring charitable giving. While they are preliminary and systematically understate total giving when compared to final taxation statistics, they are a useful indicator of giving trends. This *Research Note* reviews these recent developments and serves as an update to our previous *Research Bulletin*¹ that examined charitable giving trends in greater detail.

Giving Trends

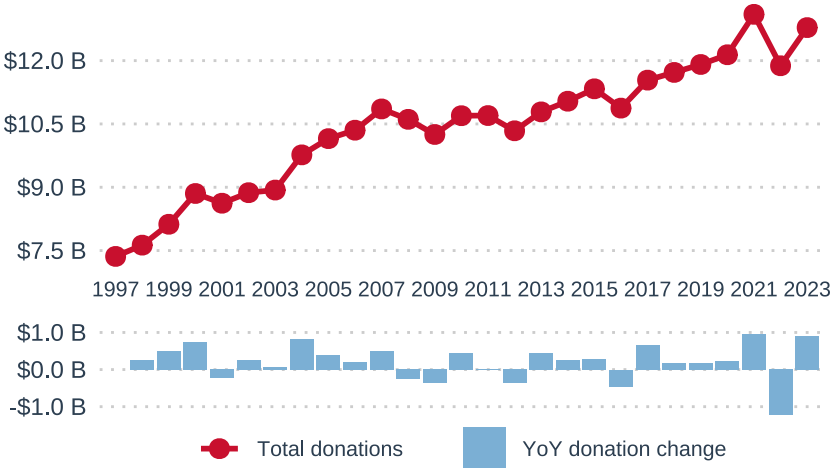
Collectively, taxfilers claimed \$12.8 billion in charitable giving in 2023, about \$1.3 billion more than in 2022 (see Figure 1). Once inflation is taken into account, donations increased about 7.6% year over year, or \$900 million in constant dollar terms. This

¹<https://imaginecanada.ca/sites/default/files/donations-research-bulletin.pdf>

is the second largest year-over-year increase in total donations recorded, ranking behind 2020/2021 when donations jumped by just under \$960 million.

This increase does not completely offset the \$1.2 billion decrease in donations seen in 2020/2021 and donation levels are currently about \$320 million lower than the 2021 peak. In terms of longer-term trends, the 2023 increase puts giving levels quite close to the trendline established in 2009, though there is clearly much more volatility than previously.

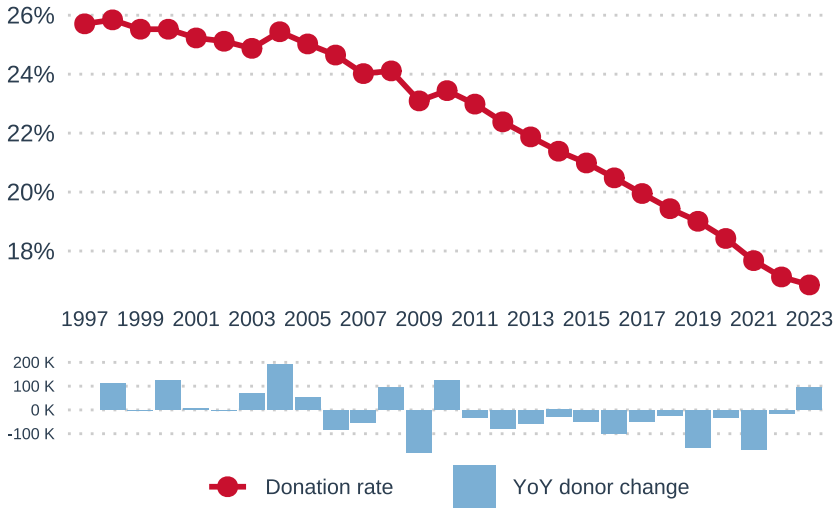
Figure 1: Total and year over year (YoY) change in donations claimed by taxfilers (\$2023), firstyear - 2023



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

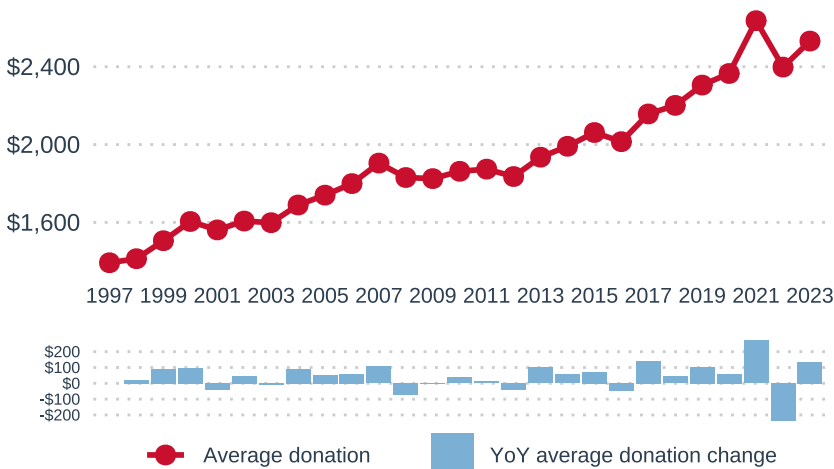
Donor participation. The percentage of taxfilers claiming donations continued to decline in 2023, dropping to a new low of 16.8% (see Figure 2). Significantly, this decline was in spite of the fact that the absolute number of donors increased for the first time since 2010, climbing by about 95,000. While this may seem paradoxical, it is driven by the fact that the overall number of taxfilers increased even faster, jumping by just over a million.

Figure 2: Percentage and year over year (YoY) change in taxfilers claiming donations, 1997 - 2023



Size of donations. The average donation increased by 5.6% in real terms in 2023, partially reversing the 9.1% decline seen in 2022 (see Figure 3). Average donations remain just under 4.0% lower than their 2021 peak. Although the \$134 constant dollar year over year increase may seem small compared to recent shifts, it is the third largest recorded in the Statistics Canada data series, ranking behind only 2021 and 2017.

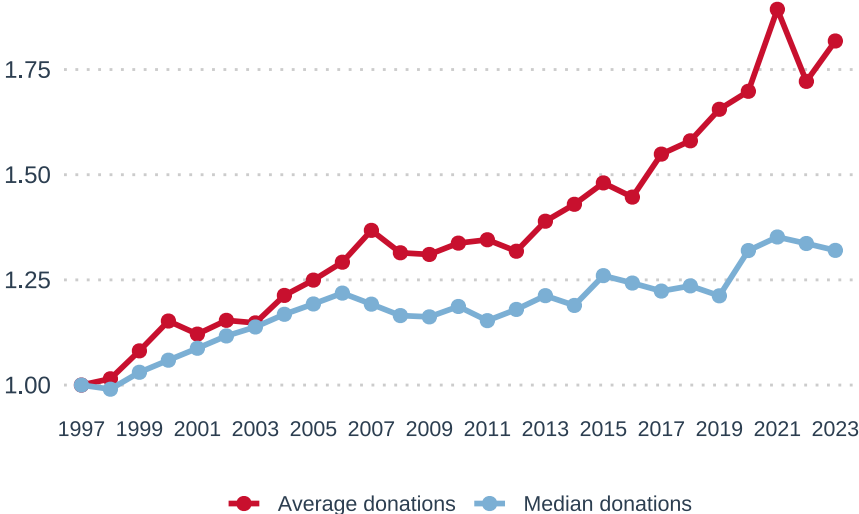
Figure 3: Average donation amounts claimed by taxfilers claiming donations (\$2023), 1997 - 2023



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

Dependence on high-value donors. Unlike in recent years, Statistics Canada unfortunately did not include a supplementary table showing the distribution of donation value by donation size in the *Daily* article releasing these data (Statistics Canada, 2025). However, the available secondary evidence does include indications that donations remain heavily dependent on high value donors. Most immediately, average and median donation values continue to diverge. While average donations increased markedly in 2023, median donations actually decreased slightly (see Figure 4).

Figure 4: Indices of average and median donation amounts (\$2023) claimed by taxfilers claiming donations (1997 = 1.0), 1997 - 2023



In addition, the patterns of giving by income clearly show increased reliance on high income donors, who are much more likely to be high-value donors. In 2023, 73% of taxfilers with incomes of \$1 million or more donated, contributing an average of \$144,857 each (see Table 1). Collectively, these donors accounted for 21% of total donations, up from 16.5% in 2022 and 15.7% in 2021. Significantly, average donations have decreased for virtually all income groups less than \$500,000 or more annually.

Table 1: Donation rates and amounts (\$2023) by income group, 2022–2023

Income group	Donation rate		Average donation		Percentage of total donation amount	
	2022	2023	2022	2023	2022	2023
Less than \$20,000	1.6%	1.3%	\$1,141	\$1,146	1.1%	0.8%
\$20,000 to \$39,999	10.7%	9.5%	\$988	\$930	6.3%	5.0%
\$40,000 to \$59,999	20.4%	19.5%	\$1,322	\$1,282	11.9%	10.5%
\$60,000 to \$79,999	25.2%	24.4%	\$1,593	\$1,536	12.0%	11.0%
\$80,000 to \$99,999	28.7%	27.8%	\$1,769	\$1,712	9.6%	9.2%
\$100,000 to \$124,999	33.4%	32.0%	\$1,970	\$1,909	8.9%	8.6%
\$125,000 to \$149,999	37.7%	36.2%	\$2,304	\$2,200	5.8%	5.7%
\$150,000 to \$199,999	41.4%	39.9%	\$3,115	\$2,910	7.6%	7.3%
\$200,000 to \$499,999	50.6%	48.8%	\$5,853	\$5,736	14.3%	14.5%
\$500,000 to \$999,999	66.2%	64.4%	\$17,538	\$17,975	6.0%	6.3%
\$1,000,000 and over	74.1%	72.7%	\$115,358	\$144,857	16.5%	21.0%

Summary and discussion

While the most recent data show a welcome increase in total donations and the number of donors, all indications are that the long-standing trends identified in many previous Research Bulletins are continuing. The percentage of taxfilers claiming donations continues to decrease and the recent increase in donations remains heavily dependent on high-income donors. Given the developing trade war unfolding as this *Research Note* goes to press, it seems quite likely that the volatility in donation levels seen over recent years will continue.

Data sources

Lasby, D. (2025). *A tipping balance? Trends in charitable donations 1997 - 2022*. Imagine Canada. <https://imaginecanada.ca/sites/default/files/donations-research-bulletin.pdf>

Statistics Canada. (n.d.-a). *Consumer price index, annual average, not seasonally adjusted*. <https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=1810000501>

Statistics Canada. (n.d.-b). *Table 11-10-0002-01 tax filers with charitable donations by sex and age*. Government of Canada. <https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=1110000201>

Statistics Canada. (2024). *Fewer charitable donors, less money donated in 2022*. <https://www150.statcan.gc.ca/n1/daily-quotidien/240314/dq240314b-eng.htm>

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