Cardus Mission

Renewing Canada’s Social Architecture
Limits of Public Policy

- what do we mean by public policy
- social/cultural/religious and educational trends that are more influential
- public policy as a tool to influence/reward behaviour
- politicized public dialogue
Demands for Public Policy Action

- Decreasing “Civic Core”
- Shifting Demand
A Canadian Culture of Generosity:
Renewing Canada's Social Architecture by
Investing in the Civic Core and the "Third Sector"

RAY PENNINGS AND MICHAEL VAN PELT WITH STEPHEN LAZARUS
A CARDUS DISCUSSION PAPER
What is the civic core?
Who is the civic core?
18% OF CANADIANS CARRY 80% OF CHARITABLE GIVING
9% OF CANADIANS COVER 80% OF VOLUNTEERING
Charitable donations down 5.3% in 2008

Median charitable tax claim is $250

Last Updated: Monday, November 16, 2009 | 1:51 PM ET

CBC News

Canadians donated $8.19 billion to charities in 2008 — a 5.3 per cent drop from the previous year — as the recession led people to contribute a little less to good causes.

It was the lowest annual donation figure since 2005's $7.9 billion.

The news isn't all bad, however. Figures released by Statistics Canada on Monday show that the number of people whose tax returns reported charitable giving went up by 1.7 per cent in 2008 to almost 5.8 million.

Statistics Canada reported that 24 per cent of those who filed tax returns last year claimed charitable donations. That was the same percentage as in 2007.
Canada’s civic core (the people who give and volunteer) is shrinking
The Shifting Demand for Social Services

WITH PARTICULAR REFERENCE TO THE CHARITABLE SECTOR

A Cardus Background Paper
February 2010
Demand for charitable services is growing
General societal factors
Impediments to effective functioning for charities
Biggest Public Policy Option?
Private generosity “versus” government generosity
### Table 1

*Personal Income Tax Expenditures*

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| Charities, Gifts and
  Contributions             |             |          |          | ($ millions) |          |          |          |          |          |
| Charitable donations credit| 1,825       | 2,000    | 2,260    |             | 2,390    | 2,505    | 2,640    | 2,790    | 2,955    |
| Reduced inclusion rate for
capital gains arising from
  donations of publicly
  listed securities and
ecologically sensitive land\(^1\) | 6           | 9        | 9        |             | 27       | 45       | 46       | 46       | 46       |
| Non-taxation of capital
  gains on gifts of cultural
  property\(^2\)           |             |          |          |             | 8        | 18       | 9        |          |          |
| Non-taxation of gifts and
  bequests                 |             |          |          |             | 9        | 8        | 10       | 11       | 11       |
| Political contribution
tax credit\(^3\) |             |          |          |             | 11       | 22       | 26       | 27       | 14       |
| Culture                   |             |          |          |             |          |          |          |          |          |
| Assistance for artists    | n.a.        | n.a.     | n.a.     |             | n.a.     | n.a.     | n.a.     | n.a.     | n.a.     |
| Deduction for artists and
  musicians                | n.a.        | n.a.     | n.a.     |             | n.a.     | n.a.     | n.a.     | n.a.     | n.a.     |
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($ millions)
Charitable Tax Proposal Comparison

CARDUS
Edges of Public Policy

- CSR
- Cause Marketing
- Social Enterprise
- Religious communities
Questions?
Thank you

Michael Van Pelt, President
mvanpelt@cardus.ca