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Charitable donation tax credit rates

Use this table to find tax credit rates for charitable donations.

First-time donors that qualify can get an extra federal tax credit of 25%. For more information, go to [First-time donor's super credit](#).

Charitable donation tax credit rates for 2017 and 2016

Canada/province/ territory	2017 rates for eligible amount up to \$200	2017 rates for eligible amount over \$200	2016 rates for eligible amount up to \$200	2016 rates for eligible amount over \$200
CA	15.00%	29.00%*	15.00%	29.00%*
AB	10.00%	21.00%	10.00%	21.00%
BC	5.06%	14.70%	5.06%	14.70%
MB	10.80%	17.40%	10.80%	17.40%
NB	9.68%	17.95%	9.68%	17.95%
NL	8.70%	18.30%	8.20%	16.80%
NS	8.79%	21.00%	8.79%	21.00%
NT	5.90%	14.05%	5.90%	14.05%
NU	4.00%	11.50%	4.00%	11.50%

Canada/province/ territory	2017 rates for eligible amount up to \$200	2017 rates for eligible amount over \$200	2016 rates for eligible amount up to \$200	2016 rates for eligible amount over \$200
ON	5.05%	11.16%	5.05%	11.16%
PE	9.80%	16.70%	9.80%	16.70%
QC	20.00%	24.00%	20.00%	24.00%
SK	11.00%	15.00%	11.00%	15.00%
YT	6.40%	12.80%	6.40%	12.80%

*See amended legislation.

Example 1 – taxable income up to \$200,000

A donor in Alberta with a taxable income of \$40,000 makes a donation of \$700 in 2016. Their tax credit is calculated as the total of:

Federal charitable donation tax credit

- **\$30** (15% on the first \$200)
- **\$145** (29% on the remaining \$500)

\$175 (\$30 + \$145) is their total federal tax credit.

Provincial charitable donation tax credit

- **\$20** (10% on the first \$200)
- **\$105** (21% on the remaining \$500)

\$125 (\$20 + \$105) is their total provincial tax credit.

\$300 (\$175 + \$125) is their total charitable donation tax credit for 2016.

Example 2 - taxable income over \$200,000

A donor in Alberta with taxable income of \$215,000 makes a donation of \$20,000 in 2016. Their tax credit is calculated as the total of:

Federal charitable donation tax credit

- **\$30** (15% on the first \$200)
- **\$4,950** (33% of \$15,000) which is the lesser of:
 - the amount by which their total donation exceed \$200 (\$19,800)
 - the amount by which their taxable income exceeds \$200,000 (\$15,000)
- **\$1,392** (29% of \$4,800) which is the amount of their total donations for the year over \$200 that is not eligible for the 33% rate above (\$19,800 - \$15,000)

\$6,372 (\$30 + \$4,950 + \$1,392) is their total federal tax credit.

Provincial charitable donation tax credit

- **\$20** (10% on the first \$200)
- **\$4,158** (21% on the remaining \$19,800)

\$4,178 (\$20 + \$4,158) is their total provincial tax credit.

\$10,550 (\$6,372 + \$4,178) is their total charitable donation tax credit for 2016.

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