



## Appendix 1

### 2021 Tax Rates for Charitable Organizations Across Canadian Provinces

The vast majority of theatres in Canada operate as not-for-profits. Many are registered charities and as a result, have a heavy reliance on donations. For donations over \$200, Quebec leads the pack at 24%, with Alberta and Nova Scotia not far behind at 21%. If all provinces could get closer to these rates, it would encourage more and higher donations to these theatres and assist in building longer-term sustainability.

	First \$200	Amount over \$200	Highest Tax Credit Rate	Tax Credit for donation of \$1,000	Combined Fed/Prov Tax Credit for donation of \$1,000
Federal <sup>(5)</sup>	15.00%	29.00%	33.00%	\$262.00	n/a
AB <sup>(3)</sup>	10.00%	21.00%	n/a	188.00	\$450.00
BC <sup>(6)</sup>	5.06%	16.80%	20.50%	144.52	406.52
MB	10.80%	17.40%	n/a	160.80	422.80
NB <sup>(1)</sup>	9.68%	17.95%	n/a	162.96	424.96
NL	8.70%	18.30%	n/a	163.80	425.80
NS	8.79%	21.00%	n/a	185.58	447.58
NT	5.90%	14.05%	n/a	124.20	386.20
NU	4.00%	11.50%	n/a	100.00	362.00
ON <sup>(2)</sup>	5.05%	11.16%	n/a	99.38	361.38
PE	9.80%	16.70%	n/a	153.20	415.20
QC <sup>(4)</sup>	20.00%	24.00%	25.75%	232.00	494.00
QC federal tax abatement reduction 16.5%				-43.23	-43.23
SK	10.50%	14.50%	n/a	137.00	399.00
YT	6.40%	12.80%	n/a	115.20	377.20

\*source: <https://www.taxtips.ca/filing/donations/tax-credit-rates-2021.htm>