Contribution Rebate Guide for Contributors

Contribution Rebate Program

- Toronto City Council has authorized a contribution rebate program for **individuals** who make monetary contributions to candidates running for council in the 2018 municipal election.
- Municipal campaign contributions are not eligible for federal income tax purposes
- Corporations and trade unions are prohibited from making contributions to candidates
- Contributor information is posted on the City's website for contributions totaling more than $100.
  - Searchable contributions on the website shows contributor's name, postal code, contribution amount and the name of the candidate they supported
  - The scanned copy of the candidate’s financial statement lists the contributor’s name, address and the contribution amount
- A contributor cannot contribute more than a combined total of $5,000 to multiple candidates on the same Council. Doing so may result in a fine up to $25,000 or imprisonment
- Rebates can total a maximum of $1,000 and are based on all contributions made to **all** candidates in the election
  - For example, if a contributor gave $500 each to three different candidates, the rebate is based on the total contribution of $1,500
  - Refer to the reverse side of this guide for the rebate formula and sample rebate calculations

Rebates are paid after:

- The candidate has closed their campaign, filed an audited financial statement and complied with all requirements under the Municipal Elections Act, 1996 and the Contribution Rebate by-law
- The compliance audit period has passed (90 days after the candidate’s financial filing deadline)
- Any proceeding in relation to a compliance audit has been completed

Applying for the Rebate

Once the contributor receives a rebate form from the candidate, they must:

- Fully complete the Rebate Application section
- Keep a copy of the form for their records
- Mail the original form to Election Services, 89 Northline Road, Toronto, ON M4B 3G1
  - A contributor may mail the rebate form immediately after receiving it from the candidate or at any time up to the deadline date.

**Election Services must receive the rebate form by 4:30 p.m., Monday, December 30, 2019.**

For additional information, visit the Elections website at [www.toronto.ca/elections](http://www.toronto.ca/elections) or contact us at 416-338-1111.
Rebate Formula

Total contributions of $25 or less are not eligible for a rebate.

Total contributions between $25.01 and $300
- Formula: total contribution amount x 75%
- Sample: $200 x 75% = $150 rebate

Total contributions over $300 but not more than $1,000
- Formula: total contribution amount minus $300 x 50% + $225
- Sample: $650 - $300 = $350 x 50% = $175 + 225 = $400 rebate

Total contributions over $1,000
- Formula: total contribution amount minus $1,000 x 33 1/3% + $575
- Sample: $2,200 - $1,000 = $1,200 x 33 1/3% = $400 + $575 = $975 rebate

$1,000 is the maximum rebate payable.

Sample Rebate Calculations

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<th>Rebate</th>
<th>Total Contributions</th>
<th>Rebate</th>
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