

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 Councillor in the 2021 Ward 22 by-election.
- Contribution rebates are paid by the City of Toronto. Municipal election campaign contributions are not eligible for federal income tax purposes.
- Total contributions of \$25 or less are not eligible for a rebate.
- Corporations and trade unions are prohibited from making contributions to candidates.
- A contributor cannot contribute more than \$1,200 to an individual candidate's campaign for the office of Councillor.
- 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 are based on *all* contributions made by an individual to *all* candidates in the by-election, and the maximum rebate any individual can receive is \$1,000.
 - For example, if a contributor gave \$500 each to three different candidates, the rebate is calculated based on the total contribution of \$1,500.
 - Refer to the reverse side of this guide for the rebate formula and sample calculations.
- Contributor information is posted on the City's website for contributions totaling more than \$100.
 - Searchable contributions on the website show the contributor's name, postal code, contribution amount and the name of the candidate they supported.
 - A scanned copy of the candidate's financial statement is also posted online, which lists the contributor's name, address and the contribution amount.

Rebates are paid after:

- The candidate has filed an audited financial statement and complied with all requirements under the Municipal Elections Act, 1996 and the Contribution Rebate by-law
- Any proceedings relating to a compliance audit against a candidate are complete and/or the Compliance Audit Committee has made a decision regarding apparent over-contributions as listed in the City Clerk's over-contribution report

Applying for the Rebate

Candidates are responsible for sending their contributors a Contribution Rebate form. Once the contributor receives this 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. on Thursday, December 30, 2021.

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

Total Contributions	Rebate	Total Contributions	Rebate
\$25 or less	0.00	1,100.00	608.33
25.01	18.76	1,200.00	641.67
50.00	37.50	1,300.00	675.00
100.00	75.00	1,400.00	708.33
200.00	150.00	1,500.00	741.67
300.00	225.00	1,600.00	775.00
400.00	275.00	1,700.00	808.33
500.00	325.00	1,800.00	841.67
600.00	375.00	1,900.00	875.00
700.00	425.00	2,000.00	908.33
750.00	450.00	2,100.00	941.67
800.00	475.00	2,200.00	975.00
900.00	525.00	2,275.00	1,000.00
1,000.00	575.00	over 2,275	1,000.00