
Contribution 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 mayor or councillor in any election or by-election.

- Only contributions that comply with the Municipal Elections Act, 1996 are eligible for a rebate
- 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 who are participating in the contribution rebate program
 - 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 filed all required audited financial statement(s) 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)

Applying for a Rebate

Once the contributor (includes a candidate if they contribute to their own campaign) receives a rebate form from the candidate, they must claim the rebate **no later than 4:30 pm, Friday, December 29, 2023**.

- Go online (link to be provided in mid-September) to submit electronically **OR**
- Fully complete the Rebate Application section and mail the original form to Election Services, 89 Northline Road, Toronto, ON M4B 3G1
 - A contributor may mail in the rebate form immediately after receiving it from the candidate or any time up to the deadline date

Sample Rebate Calculations

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

Contributors can expect their contribution rebate early 2024.