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## Contribution Rebate Guide for Contributors

### Contribution Rebate Program Overview

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City Council has authorized a contribution rebate program whereby **individuals** who contribute money to participating candidates running for Mayor or Councillor are eligible to receive a portion of their contribution(s) back.

- The contribution rebate program is optional and candidates must opt into it
- Only monetary contributions totalling over \$25—and that comply with the Municipal Elections Act, 1996 (MEA)—are eligible for a rebate
- The contribution rebate program is not a tax rebate. Municipal campaign contributions are not eligible for federal income tax purposes
- Contributor information, including name and address, is posted on the City’s website for contributions totaling more than \$100.
- A contributor can contribute up to \$1,200 to any individual candidate for Councillor, \$2,500 for any individual candidate for Mayor
  - A contributor can contribute a combined total of \$5,000 to multiple candidates running for the same Council or Board.
- The maximum rebate payment is \$1,000, and the payment amount is based on **all** contributions that a contributor has 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 a total contribution of \$1,500
  - Refer to the reverse side for the rebate formula and sample calculations
- Candidates are eligible for rebates on contributions to their own campaign
- Corporations and trade unions cannot make contributions to candidates

Rebates are paid after:

- The candidate has filed all required audited financial statement(s) and complied with all requirements under the MEA and the Contribution Rebate by-law
- The compliance audit period has passed and the Clerk has completed their review of all election contributions as set out in section 88.34 of the MEA.

### Applying for a Contribution Rebate

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Candidates are responsible for sending official Contribution Rebate Receipt & Application Forms to all their contributors, which contain unique 6-digit receipt numbers.

Once a contributor receives this official form, they must claim their rebate **no later than 4:30 pm on Thursday, December 30, 2027**. They can claim their rebate by:

- Going online to [www.toronto.ca/elections](http://www.toronto.ca/elections) and submitting the information **OR**
- Fully completing the “Rebate Application” section of the form and mailing it to Toronto Elections, 89 Northline Road, Toronto, ON M4B 3G1

A contributor may claim their rebate online or by mail at any time up to the deadline date

**Sample Rebate Calculations**

**Total contributions of \$25 or less**

- Not eligible for a rebate

**Total contributions between \$25.01 and \$300**

- Formula: [total contribution amount] x 75%
- Sample calculation for \$200 total contribution:  $\$200 \times 75\% = \$150$  rebate

**Total contributions over \$300 but not more than \$1,000**

- Formula: [total contribution amount - \$300] x 50% + \$225
- Sample calculation for \$650 total contribution:  $[\$650 - \$300] \times 50\% + 225 = \$400$  rebate

**Total contributions over \$1,000**

- Formula: [total contribution amount - \$1,000] x 33 1/3% + \$575
- Sample calculation for \$1,200 total contribution:  $[\$1,200 - \$1,000] \times 33 \frac{1}{3}\% + \$575 = \$641.67$  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 payment in early 2028.**