

## 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.**

### 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 |