



2017 Donation Limits and Tax-credit Information

The following information is drawn from the Elections Ontario website, for up-to-date information, please visit www.elections.on.ca.

Contribution Limits: In the 2017 calendar year, an Ontario-residing individual may contribute their own funds as follows: a maximum of \$1,200 to the Ontario Liberal Party, up to \$1,200 to any Liberal Riding Association(s) and Registered Nomination Contestant(s), and during a campaign, they may contribute \$1,200 to the Registered Candidate(s).

2017 Donation Limits:

Donation Period*	Breakdown			Total
	Ontario Liberal Party	Riding Association(s) and Registered Nomination Contestant(s)** Combined	Registered Candidate(s) during a campaign period	
Annual January 1 to December 31, 2017	\$1,200	\$1,200	Not Applicable	\$2,400
During a Campaign Period	No extra amount over the annual limit		\$1,200	\$1,200

* Contributions must be deposited during the donation period.

** Limits to Nomination Contestants only apply on or after July 1, 2017.

Contributions to political parties and constituency associations are eligible for a tax credit receipt. However, contributions made to registered nomination contestants are not eligible for a tax credit receipt.

The donor must be a resident of Ontario. The funds must belong to the person making the donation. Contributions may be made by cheque, money order or by credit card embossed with the contributor's name. Tax-receipt(s) will be issued to the donor whose name appears on the cheque or the credit card.

An estate may make contributions to parties and constituency associations and for the purposes of those contributions, a person and his or her estate are deemed to be one person.

Personal Contribution Tax Credit Calculation:

Total Contribution	Credit Calculation	Maximum Credit
Up to \$399	75%	\$299
\$400 to \$1,330	\$299 plus 50% over \$399 up to \$1,330	\$765
Over \$1,330	\$765 plus 33.33% of the amount over \$1,330	to a maximum credit of \$1,330 ^o

Contribution Amount+	Tax Credit++	Actual Cost
\$100	\$75	\$25
\$300	\$225	\$75
\$400	\$300	\$100
\$500	\$350	\$150
\$750	\$475	\$275
\$1,000	\$600	\$400

^o A donation of \$3,026 results in a tax credit of \$1,330.

++Rounded to nearest whole number.

+ For banquets, dinners and other events the contribution amount is the net value of the contribution.

Please Note: Provincial political contributions are completely separate from federal contributions.