



Who is eligible to contribute?

Persons ordinarily resident in Alberta (individuals) can make contributions to political participants. In addition, on and after July 4, 2025, contributions can also be made by corporations carrying on business in Alberta other than prohibited corporations, Alberta trade unions, and Alberta employee organizations.

How much can be contributed?

Eligible contributors can contribute:

- a maximum of **\$5,000** per calendar year to any combination of political parties, constituency associations, candidates, and prospective candidate associations; and
- a maximum of **\$5,000** per calendar year to any combination of leadership contestants.

Are contributions disclosed?

Political participants must report all contributions to Elections Alberta. Eligible contributors who contribute more than \$250 to a political participant in any calendar year will have their name and contribution(s) publicly disclosed, as required by the EFCDA. The information is available on the Elections Alberta website and in the public files maintained at Elections Alberta's office.

Fundraising Events

Only eligible contributors can purchase tickets or pay admission to attend fundraising events held by or on behalf of political participants. A portion of the price paid is considered a contribution; the portion is set by the political participant, based on EFCDA rules.

Only eligible contributors can donate or bid on auction items for a political participant's fundraising auction.

Prohibited entities (e.g., non-Alberta residents, businesses not operating in Alberta, etc.) are not allowed to reimburse individuals for their ticket or admission paid, or their auction donation or winning bid, as it would be a violation of the EFCDA.

When can a contribution be made?

Contributions can be made:

- to political parties at any time
- to constituency associations at any time *except* during a campaign period for an election
- to candidates *only* during the candidate's campaign period
- prospective candidate associations at any time *except* during a campaign period for an election if the prospective candidate is endorsed for that election
- to leadership contestants *only* during the leadership contestant's campaign period

Introduction

Are you thinking about donating to a **political participant** (political party, constituency association, candidate, prospective candidate associations, or leadership contestant) or planning to attend a fundraising event held by a political participant? This guide provides an overview of the contribution rules set out by the *Election Finances and Contributions Disclosure Act* (EFCDA) for political participants.

What is a contribution?

A **contribution** is any money, real property, goods, or services* given to or for the benefit of a political participant, without receiving any benefit back from the political participant.

*Excluded services:

- Volunteer labour provided by a person who does not receive from his or her employer, or any other person, compensation, or paid time off to volunteer; and
- Audit and professional services provided free of charge for work relating to compliance with the EFCDA.



Are there benefits to contributing?

Individuals who make contributions to political participants, will receive official contribution receipts from those political participants.

Official receipts issued by political participants can be claimed for Alberta income tax credits. The following table shows available tax credits for contributions made in the same calendar year.

Amount Contributed	Available Tax Credit	Maximum Credit	Cumulative Amount
Up to \$200	75.0%	\$150	\$150
Next \$900 (\$201 to \$1,100)	50.0%	\$450	\$600
Next \$1,200 (\$1,101 to \$2,300)	33.3%	\$400	\$1,000
Over \$2,300	-	-	\$1,000



What if a contributor violates the EFCDA?

Depending on the violation, Elections Alberta may impose penalties under the EFCDA that range in severity from a formal reprimand to prosecution and fine up to \$10,000.

Additional questions

You are encouraged to review the EFCDA, available on the Elections Alberta website, or contact Elections Alberta for more detailed information on the rules for contributors.



A Guide for Contributors Political Participants

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A Guide for Contributors

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