

Introduction

Are you thinking about donating to a **political participant** (political party, constituency association, candidate, leadership contestant, or nomination 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.

Who is eligible to contribute?

Only persons ordinarily resident in Alberta (individuals) can make contributions to political participants.

Corporations, unincorporated associations, and organizations are **prohibited entities** that are prohibited from making contributions to political participants. Prohibited entities include trade unions and employee organizations as defined by the EFCDA.

How much can be contributed?

Effective January 1, 2024, individuals can contribute:

- a maximum of **\$5,000** per calendar year to any combination of political parties, constituency associations, candidates, and leadership contestants; and
- a maximum of **\$4,600** per calendar year to any combination of nomination contestants.

Note: Up to December 31, 2023, the contribution limit was: \$4,300 per year to any combination of parties, constituency associations, candidates, and leadership contestants; and \$4,000 per year to any combination of nomination contestants.

Are contributions disclosed?

Political participants must report all contributions to Elections Alberta. Individuals 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 individuals 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 individuals can donate or bid on auction items for the political participant's silent auction (or live auction or online auction).

Prohibited entities are not allowed to reimburse individuals for their ticket or admission paid, or their auction donation or purchase, 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
- to leadership contestants *only* during the leadership contestant's campaign period
- to nomination contestants *only* during the nomination contestant's campaign period



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—excluding nomination contestants effective March 31, 2022—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

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*political party
constituency association
candidate
leadership contestant
nomination contestant*

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POLITICAL PARTICIPANTS

2024

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