Introduction

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

What is a contribution?

A contribution is a donation of money, real property, goods, or services*, or the use of real property, goods, or services, provided for the benefit of a political participant, without returned compensation from the political participant to the donor.

*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.

• 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) may make contributions to registered political participants.

Corporations, unincorporated associations, and organizations are prohibited entities, and therefore prohibited from making contributions. This also includes trade unions and employee organizations, as defined by the EFCDA.

How much can be contributed?

Individuals can contribute a maximum of $4,243 per calendar year to any combination of the following political participants:

• political parties
• constituency associations
• candidates
• nomination contestants
• leadership contestants

Individuals can contribute a maximum of $4,243 per calendar year to a Senate candidate. This limit is separate from, and in addition to, the limit for contributions to the above political participants.

What contributions are disclosed?

Political participants must report all contributions received to Elections Alberta. Individuals who contribute more than $250 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

Individuals can purchase tickets or pay admission to fundraising events held by political participants. A portion of the price paid is considered a contribution; the portion is set by the political participant hosting the event based on EFCDA rules.

Individuals can donate or bid on auction items from a silent auction.

Prohibited entities are not allowed to reimburse individuals for the ticket or admission paid, or donate/bid on auction items. These would be violations 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 a campaign period for an election
• to Senate candidates only during a campaign period for a Senate election
• to leadership contestants only during a campaign period for the leadership contestant
• to nomination contestants only during a campaign period for the nomination contestant
Are there benefits to contributing?

Individuals who make contributions to registered political participants will receive official contribution receipts from those political participants. Contributors can use the contribution receipts to claim Alberta income tax credits.

The following table shows available tax credits for contributions made in the same calendar year.

<table>
<thead>
<tr>
<th>Amount Contributed</th>
<th>Available Tax Credit</th>
<th>Maximum Credit</th>
<th>Cumulative Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to $200</td>
<td>75.0%</td>
<td>$150</td>
<td>$150</td>
</tr>
<tr>
<td>Next $900 ($201 to $1,100)</td>
<td>50.0%</td>
<td>$450</td>
<td>$600</td>
</tr>
<tr>
<td>Next $1,200 ($1,101 to $2,300)</td>
<td>33.3%</td>
<td>$400</td>
<td>$1,000</td>
</tr>
<tr>
<td>Over $2,300</td>
<td>-</td>
<td>-</td>
<td>$1,000</td>
</tr>
</tbody>
</table>

What if a contributor violates 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.