Philanthropy and Charitable Tax Law

For those of us who work within—or alongside—the Canadian philanthropic sector, 2020 was a year of reflection, learning, and adaptation. In addition to emphasizing the structural roots of social, health, and economic inequities in Canadian society, COVID-19 highlighted significant gaps between what the Canadian philanthropic sector currently provides and what communities need. Naturally, this invigorated much discussion and debate around how the sector can better address these gaps.

While these conversations have focused on grantmaking foundation strategy (e.g., loosening restrictions on how grants can be spent, as well as grantee

reporting requirements), far less attention has been paid to the rules, regulations, and laws governing the philanthropic sector. Described in the Canadian Income Tax Act, these rules, regulations, and laws provide grantmaking foundations with generous charitable tax benefits, while also establishing a range of requirements and limitations that foundations must abide by. Simply put, these charitable tax laws determine what can and cannot be done within the sector.

Evidently, charitable tax law plays a fundamental role in linking the philanthropic sector with movements for social, economic, and ecological justice. As we enter 2021 and shift our attention toward philanthropy's role in a just and equitable recovery, we need to give ourselves permission to reflect on, and reimagine, all aspects of the philanthropic sector, including its legal framework. PhiLab Quebec's Special Issue on "Philanthropy and Charitable Tax Law," aims to stimulate discussion around the role of charitable tax in the philanthropic sector's future, as well as broader questions of adaptation to a post-COVID-19 world.

Enjoy your reading!

Newsletter Contents

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- Alliance featured article of the month

Editorial: Charitable Tax Law and a Fair and Just COVID-19 Recovery

by Adam Saifer, Quebec Hub Supervisor

Towards a reform in the legal framework regulating the political activities of registered charities – Four reactions from the philanthropic sector on the abolition of the 10% limitation

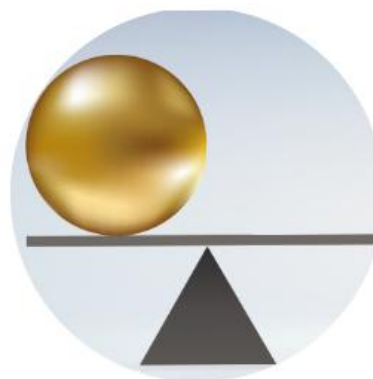by David Grant-Poitras and Diane Alalouf-Hall, Quebec Hub

Video: La modernisation de la loi de l'impôt pour les organismes de bienfaisance

by Hilary Pearson, Quebec Hub

Summary Report: 2020 Geneva International Conference "Taxation and Philanthropy"

by François Brouard, Ontario Hub

Philanthropie et résistance climatique:

Entretien avec Pascal Bergeron, président de la Fondation Coule pas chez nous

by David Grant-Poitras, Quebec Hub

Charitable Foundations and Advocacy: Reimagining the Doctrine of Political Purposes

by Adam Parachin, Ontario Hub

COVID-19 and the political activities of Canadian charities

by Andrea Kovacs Sykes, Ontario Hub

Upcoming webinar: Democracy, civil society, and digital technology

February 17-18, 2021

by the Stanford Social Innovation Review

DATA ON PURPOSE

Tax incentives in favour of public utility in Switzerland: an incomplete debate?
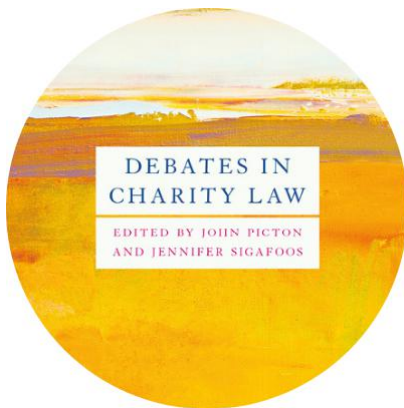
by Alexandre Lambelet, Associate professor, HES-SO, Haute école de travail social et de la santé (EESP), Lausanne

Charities Now Welcome in The Political Arena: What This Means for the Charitable Sector of Today and Tomorrow

by The Philanthropist, David Grant-Poitras and Diane Alalouf-Hall

Book Review: Debates in Charity Law

by The Philanthropist

Plaidoyer pour une modernisation des règles

by Étienne Plamondon Emond, La Presse

Catalyst for Change: A Roadmap to a Stronger Charitable Sector

by the Special Senate Committee on the Charitable Sector

Upcoming Special Edition:
COVID-19: Revealing Social Inequalities

Next month's special edition is led by PhiLab's Quebec Hub and will be on **Charity Tax Law**.

Would you like to share content on this subject? Please contact Andrea Kovacs Sykes, the Ontario Hub coordinator at: philabontariohub@gmail.com.

News

Important events

Communities for Gender Equality: Equality vs. Equity
February 10th, 2021 — 1:00 pm - 2:30 pm

As many community foundations and local organizations look to improve current and ongoing racial equity and gender equality work, having a strong understanding of terminology and their uses will be important to improve your work and move it in the right direction.

Join the webinar to learn more about the complex dynamic between equality and equity.

More information here

The Community Table: Concepts of healing and sharing, Part 1

March 9th, 2021 — 1:00 pm - 3:00 pm

For its first gathering of 2021, the Community Table is inviting racialized community foundation team members to join for a closed conversation on addressing **race-related challenges and trauma in the workplace**.

More information here

ISTR-L Reminder: Special Issue on Nonprofits and Democratization

"*We are inviting abstract submissions for a special issue on* **Nonprofits and Democratization for the journal Public Administration and Development.** *The special issue focuses on the contributions that service providers/development NGOs can make to democratization efforts in the era of closing civic spaces.*"

Paper proposals/abstracts (300-500 words) are due **by February 26, 2021.**

More information here

New Communications Agent

The administrative team has a new Communications Officer!

Sare Nalbantoğlu Aslankılıç is currently a Ph.D. student in Sociology at the Université du Québec à Montréal. She started her first volunteering activities in 2016 while she was completing her studies in Sociology and in the Radio, Cinema and Television Department. She took part in non-profit organizations as a social cohesion and integration facilitator, board member, and elderly care home project manager. Within PhiLab, Sare works as a Communications Officer to improve the visibility and quality of the content published by the Network.

ACFAS 2021 – COLLOQUE Philanthropie et innovation sociale : impact sur les inégalités sociales et la crise environnementale
May 5th-6th, 2021

For a first time at ACFAS, PhiLab's Quebec Hub will be presenting a seminar on philanthropy and is making a call for scientific contributions. This two day seminar offers a reflexion on innovation within the governmental aparatus, democratic processes and philanthropic practices. The case studies will mainly regard social inequalities and the environmental transition within a partnership-oriented research context. (*Event in French only*)

Click here for more information

The Quebec Hub's annual conference will take place on May 7th (online) in the follow-up of the many discussions held at ACFAS (on May 5th and 6th, 2021).

The event will be free, but on registration (the link will be made available in late February)

For more information, please contact the tea at: philabquebec@uqam.ca

Flashback: Philanthropy and Climate Change

Entretien avec Éric St-Pierre, directeur de la Fondation familiale Trottier: Une fondation engagée dans la lutte aux changements climatiques
by David Grant-Poitras, Quebec Hub

Ontario Regional Center - Toronto

The Ontario Hub has a new student!

Jordyn Pimm recently completed her bachelor's degree in International Relations from Lindenwood University and her master's of Philanthropy and Nonprofit Leadership from Carleton University. During her studies, she was afforded the opportunity to play varsity hockey for both institutions at the NCAA Division 1 and U-Sport levels. Jordyn will be pursuing her studies this coming fall as she enters law school with the aspiration to concentrate on charity law.

New article by Jordyn Pimm, new Ontario Hub student

Corporate Philanthropy and Economic Returns? A Summary

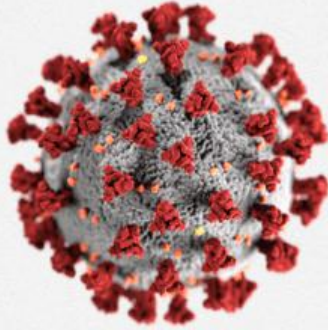Western Regional Center - Regina

The Western Hub has a new Coordinator!

Clarine Mukendi is a final-year student at the University of Regina. She is pursuing an undergraduate degree in International Studies with a focus on Development Studies and a minor in Sociology. Having recently complete her internship with the Regina Open Door Society, a non-profit organization. Clarine holds a certificate from McGill University in human resources management. She also sits on the board of directors with the Saskatchewan Council for International Cooperation, policy and human resources committee.

International Research Units

Two new articles by Lynda Rey and Jean-Claude Yanogo - Internation Research Unit - Africa

Impact de la COVID-19 sur les organisations de la sociétés civile (OSC) africaines : Enjeux, réponses et opportunités

Synthèse du rapport d'Epic-Africa sur le paysage des organisations de la société civile (OSC) africaines

Philanthropy and COVID-19

New case study in our COVID-19 our attempt to provide a preliminary overview of responses to COVID-19 within the Canadian philanthropic community

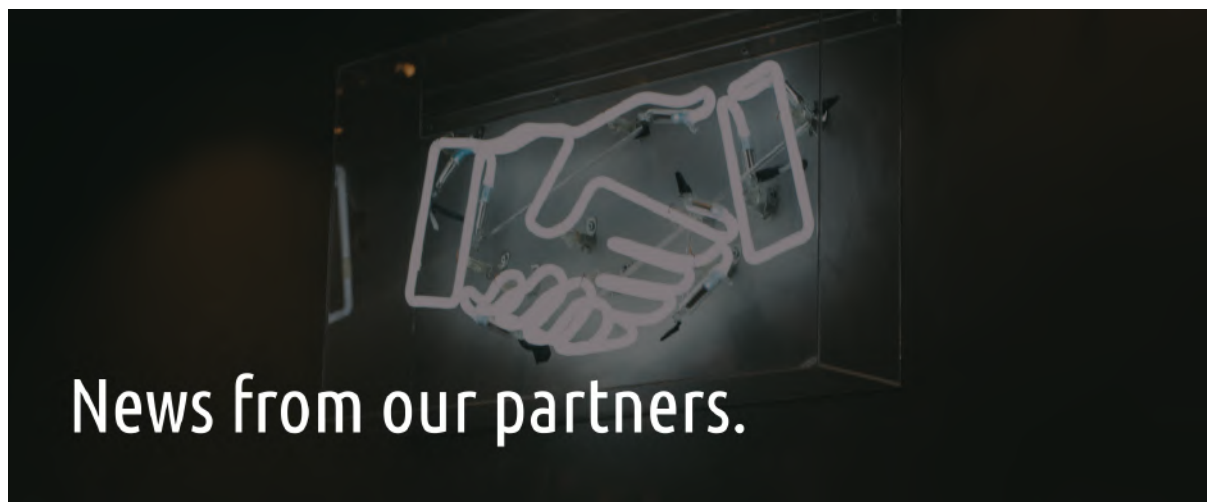South Saskatchewan Community Foundation: Response to COVID-19
by Adriana Davis, Western Hub

Lynda Rey is now on the Board of Directors for «L'Approche commune pour la mesure d'impact social »

Professor Lynda Rey, an expert in evaluation, was added to the governance inauguration group of "L'Approche commune", a participatory and multiparty initiative to improve social impact measurement.

News from our partners.

Report: Guide to 2021 Fundraising Trends

IMAGINE CANADA

5 emerging fundraising trends to help you pivot your strategies and set your organization up for success in 2021.

Download the comprehensive guide here

Video: PFC Webinar - Collaboration philanthropique 2.0: leçons d'un partenariat en temps de pandémie

In 2020, 75% of Canadian philanthropists reported collaborating with other donors. This demonstrates a strong willingness to work together. But beyond the sharing of learning or one-time cooperation, how can we deepen the collaborative links between philanthropic foundations?

Watch the webinar here

With the participation of PhiLab's co-director Jean-Marc Fontan

#ECSFund Results: Results from CFC's Emergency Community Support Fund

The Emergency Community Support Fund (ECSF) was a $350M investment from the Government of Canada to support charities and non-profit organizations serving populations experiencing vulnerability amid COVID-19.

Learn more about the projects and organizations that received funding through CFC during rounds 1 and 2 of the program

PhiLab's Quebec Hub has launched a Philanthropic Profile Database in order to highlight the sector's professionals and the diversity of their roles.

Would you like to be featured here? Fill out your profile here.

Featured PhiLanthropic Profile

Daniel Cauchon has over thirty years of experience as a manager in charitable and nonprofit organizations, mostly in the health and community sectors.

He has a solid expertise in administrator and employee skill development and has been giving the mandatory class PHE 2010A of Université de Montréal's Certificate in Nonprofit Management.

Consult his full profile here

Alliance featured article of the month

Tax support for philanthropy: Striking the right balance

Tax support for philanthropy: Striking the right balance

"*Philanthropy plays an important role in most countries in mobilising private support for the public good. The work of philanthropic organisations is especially evident in moments of hardship and crisis, such as natural disasters, national emergencies or a crisis like the current Covid-19 pandemic, where there is a need to quickly mobilise resources to people and places in need. The impact of philanthropy is significant, with cross-country studies estimating the economic contribution of the non-profit sector could be as much as five per cent of GDP.*"

Support PhiLab: Participate on social media!

In order to increase the reach of PhiLab's publications, you can help us by

participating in social media! A simple 'like', comment or share helps us disseminate knowledge to the sector.

We now have **five active social media platforms**, there's one for everyone, no matter your style!

PhiLab students still have access to the Facebook group which is reserved for them.

Facebook   Twitter   LinkedIn   Youtube   Academia