

City of Mississauga  
**Corporate Report**



<p>Date: March 1, 2025</p> <p>To: The Chair and Members of Governance Committee</p>	<p>Originator's files:</p>
<p>From: Diana Rusnov, Director, Legislative Services and City Clerk</p>	<p>Meeting date: March 31, 2025</p>

## Subject

**City of Mississauga Election Campaign Contribution Rebate Program Review**

## Recommendation

That with respect to the Corporate Report dated March 1, 2025, from the Director of Legislative Services and City Clerk, titled "*City of Mississauga Election Campaign Contribution Rebate Program Review*":

- a. Governance Committee direct staff as to whether the City of Mississauga's Election Campaign Contribution Rebate Program should be implemented for the 2026 General Election.
- b. If an Election Campaign Contribution Rebate Program is implemented for the 2026 General Election, Governance Committee provide direction to staff on a campaign contribution rebate calculation formula to be used to calculate the rebate an eligible elector will receive for their contribution.
- c. If an Election Campaign Contribution Rebate Program is implemented for the 2026 General Election, Governance Committee provide direction to staff on the criteria for contributors to be eligible for a campaign contribution rebate for those who contribute to campaigns during the 2026 General Election and any subsequent by-elections.
- d. If an Election Campaign Contribution Rebate Program is implemented for the 2026 General Election, a by-law be enacted to authorize the formula and eligibility requirements for the City of Mississauga Campaign Contribution Rebate Program for the 2026 General Election and any subsequent by-elections.
- e. Once a by-law is passed establishing the formula and eligibility requirements for the City of Mississauga's Campaign Contribution Rebate Program for the 2026 General Election and any subsequent by-elections, the appropriate amount of funds be transferred from the Election Reserve 30135 into the Election Cost Centre 22450 to cover the cost of the program as required for the General Election and any subsequent by-elections.

## Executive Summary

- The City of Mississauga Election Campaign Contribution Rebate Program (rebate program) was passed by Council ahead of the 2018 General Election.
- Prior to the 2022 General Election, the eligibility requirements and rebate calculation formula used in 2018 were reviewed and changed.
- At the February 19, 2025, General Committee meeting, staff were directed to report to Governance Committee on the rebate programs in other municipalities.

## Background

At the February 19, 2025, General Committee meeting, staff were directed to provide information to Governance Committee on the estimated total payout for the 2022 general election and 2024 by-election if the eligibility requirements for the Election Campaign Contribution Rebate program had been restricted to Mississauga residents.

Ahead of the 2014 general election, Governance Committee considered the implementation of a rebate program. Reports were presented to Governance Committee on January 14, 2013 (Appendix 1), February 27, 2013 (Appendix 2) and June 12, 2013 (Appendix 3). A rebate program was not implemented.

Ahead of the 2018 general election, Governance Committee considered a Corporate Report regarding the implementation of a rebate program at the September 19, 2016, committee meeting (Appendix 4). General Committee then considered a Corporate Report based on direction from Governance Committee at the February 15, 2017, committee meeting (Appendix 5). General Committee directed staff to draft a by-law to implement a rebate program. The by-law (Appendix 6) was adopted at the May 24, 2017, Council meeting. A housekeeping by-law (also appendix 6) was adopted on April 11, 2018 *“to clarify the contribution eligibility for the rebate program”*.

The rebate program established for the 2018 general election allowed eligible contributors who contributed \$25 or more to receive a rebate of 25% percent of their contribution up to a total amount of \$150. Following the 2018 general election just under \$36,000 in rebates was paid out.

Ahead of the 2022 general election, Corporate Reports related to potential changes to the rebate program were considered by Governance Committee on January 28, 2020 (Appendix 7), General Committee on September 9, 2020 (Appendix 8), and by Budget Committee on June 21, 2021 (Appendix 9). On September 29, 2021, a by-law was adopted changing the eligibility requirements and rebate calculation formula for the 2022 general election (Appendix 10). The rebate calculation formula adopted by Council for the 2022 general election was as follows:

1. A minimum contribution of \$100 made in the form specified by the MEA is required to be eligible for rebate.
2. The maximum rebate a contributor may receive is \$1,500.
3. If the total contribution(s) made by a contributor to all candidates is \$300 or less, the maximum rebate to be paid to the contributor is 75% of that total.
4. If the total contribution(s) made by a contributor to all candidates is more than \$300 but not more than \$1000, the rebate to be paid to the contributor is \$225 plus 50% of the difference between \$300 and the remainder of the contribution total.
5. If the total contribution(s) made by a contributor to all candidates is more than \$1000 the maximum rebate that will be paid to the contributor is the lesser of:
  - i. \$575 plus 33.33% of the contribution amount that is over \$1000; or
  - ii. \$1,500
6. If a contributor makes multiple donations of less than the minimum requirement of \$100, but the total contribution for the multiple donations is equal to or greater than the \$100 minimum, the contributions are ineligible for rebate.

Under the current rules, adopted for the 2022 general election, to be eligible for a rebate, the contributor must:

1. Be a Canadian citizen.
2. Be at least 18 years of age.
3. Not be prohibited from voting according to subsection 17(3) of the MEA. Those prohibited from voting under section 17(3) include a corporation or person who is: serving a sentence of imprisonment, acting as executor or trustee or in any other representative capacity, who was convicted of the corrupt practice described in subsection.
4. Contribute between the time the applicable candidate files their nomination and the day the applicable candidate's campaign period ends.
5. Contribute to an applicable candidate who is registered in the rebate program.
6. Comply with the contribution rules specified in the MEA.
7. Comply with the rebate program rules as specified by the City Clerk.

Candidates are responsible for ensuring that contributors meet the above criteria by completing the Campaign Contribution Rebate Request Form. For a contribution to be eligible for a rebate, Candidates must also:

1. Complete the appropriate registration form and submit it to the City Clerk.
2. File a Financial Statement – Auditor’s Report Candidate – Form 4 (financial statement) accordance with the MEA.
3. Submit Contribution Rebate Request Forms in the manner that the Clerk deems acceptable.
4. Comply with all other campaign finance rules in the MEA.
5. Comply with all other rules of the rebate program as specified by the City Clerk.

The total rebate payout was \$711,000 following the 2022 general election and \$903,000 following the 2024 by-election. It is important to note that the payout for the 2024 by-election is based on the primary financial statement filing only. Additional rebates may be paid out based on the supplementary financial statement filing if candidates received additional contributions.

At the February 19, 2025, General Committee meeting, staff were directed to report to Governance Committee on the rebate program structures other Ontario municipalities have implemented. In addition, the committee requested information on what the estimated rebate payout could potentially have been following the 2022 general election and the 2024 by-election if eligibility requirements were restricted to Mississauga residents.

## Comments

Section 88.11 (1) to (4) of the *Municipal Elections Act, 1996*, as amended, (MEA) states:

- (1) A municipality may, by by-law, provide for the payment of rebates to individuals who made contributions to candidates for office on the municipal council.*
- (2) A local board may, by resolution, provide for the payment of rebates to individuals who made contributions to candidates for office on the local board.*
- (3) The by-law or resolution shall establish the conditions under which an individual is entitled to a rebate.*
- (4) The by-law or resolution may provide for the payment of different amounts to different individuals on any basis.*

The MEA provides no further direction regarding eligibility requirements for contributors or the formula to be used to calculate rebate payouts. The eligibility requirements and the rebate calculation formula are up to the discretion of Council.

### Benchmarking

At the request of General Committee, details related to rebate programs that have been implemented in other Ontario municipalities are below:

<b>Municipality</b>	<b>Residential Eligibility Requirements</b>	<b>Minimum Contribution</b>	<b>Rebate Formula</b>	<b>Maximum Allowable Rebate</b>
Ajax	Eligible electors residing in Ajax.	\$20	75% of eligible contributions up to the maximum.	\$187.50
Markham	Eligible electors and permanent residents of Canada residing in Markham.	\$50	75% of eligible contributions up to the maximum.	\$150
Mississauga	Eligible electors residing in Ontario.	\$100	See page 3 above.	\$1,500
Oakville	Eligible electors residing in Oakville.	\$100	50% of all eligible contributions up to the maximum.	\$600
Ottawa	Eligible electors residing in Ontario.	\$25.01	If the contribution by an individual to a candidate is equal to or greater than \$25.01 and not more than \$100, the rebate is 50% of the total contribution.	\$75*

			If the contribution by an individual to a candidate is greater than \$100, the rebate is \$50 plus 25% of the amount by which the contribution exceeds \$100.	
Toronto	Eligible electors residing in Ontario.	\$25.01	75% of total contributions between \$25 and \$300.  50% + \$225 of total contributions over \$300 but not more than \$1,000.  33.33% + \$575 of total contributions more than \$1,000 to a maximum of \$1,000.	\$1,000
Vaughan	Eligible electors residing in Vaughan.	\$50	75% of all eligible contributions to the maximum.	\$150
Whitby	Eligible electors residing in Whitby.	\$25	If the total contribution(s) is \$100.00 or less, the rebate paid is 75% of that total.  If the total	\$200

			contribution(s) is \$100.01 or more, the rebate paid is 75% of \$100.00 plus 25% of the difference between the total contribution and \$100.00, up to a maximum rebate of \$200.00.
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*\*The maximum rebate to an individual may not exceed \$75 except for candidates who withdrew their nomination in accordance with the MEA. In such circumstances, the rebate to an individual is 75% up to a maximum of \$900.*

Potential Changes Requested by General Committee

At the February 19, 2025, General Committee meeting, staff were directed to report to Governance Committee on the cost of the rebate program following the 2022 general election and the 2024 by-election if the rebate calculation formula remained the same, but contributor eligibility had been restricted to Mississauga residents.

The following is the total payout following the 2022 general election based on the current rebate program rules and the estimated payout following the 2022 general election had the eligibility requirements been limited to Mississauga residents:

Total Rebate Payout following the 2022 General Election	Estimated Rebate Payout following the 2022 General Election had edibility been restricted to Mississauga Residents
\$711,000	\$330,000

The following is the total payout following the 2024 by-election based on the current rebate program rules and the estimated payout following the 2024 by-election had the eligibility requirements been limited to Mississauga residents:

Total Rebate Payout following the 2024 By-Election	Estimated Rebate Payout following the 2024 By-Election had edibility been restricted to Mississauga Residents
\$903,000*	\$360,000

*\*This does not include rebates that may be paid out based on the supplementary financial statement filing.*

#### Application of Other Rebate Formulas

To provide additional information to Governance Committee, staff have explored the impact of applying different rebate formulas to the contributions reported during the 2024 Mississauga by-election. Staff chose to use Oakville's formula, because the maximum possible rebate payment is the highest next to Toronto's. Toronto's formula is similar to Mississauga's, so it was not chosen. Additionally, staff applied Ottawa's formula because the maximum possible rebate payout is the lowest except in situations where a candidate has withdrawn as noted above. Staff chose to apply the rebate formulas to the 2024 by-election contributions because the total payout was higher than 2022.

<b>Assumed Residential Eligibility Requirements</b>	<b>Minimum Contribution</b>	<b>Rebate Formula</b>	<b>Maximum Allowable Rebate</b>	<b>Estimated payout if used in Mississauga during the 2024 by-election</b>
Eligible electors that are Mississauga residents.	\$100	Based on Oakville's formula: 50% of all eligible contributions up to the maximum.	\$600	\$280k
Eligible electors that are Mississauga residents.	\$25.01	Based on Ottawa's formula: 50% of the total contribution for contributions equal to or	\$75	\$80k



		greater than \$25.01 and not more than \$100.  \$50 plus 25% of the amount by which the contribution exceeds \$100 for contributions greater than \$100.*	
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*\*Ottawa also includes an additional formula for contributions that are made to candidates who withdraw their nomination. This part of the formula was not applied.*

The above estimates are only intended to provide Governance Committee with an idea of how formula changes can impact payouts. The total rebate payout following an election is dependant on a variety of factors that are difficult to anticipate, for example, the number of eligible contributions that are collected during a campaign period.

## Financial Impact

The financial impact of changing the rebate program is dependent on the formula and eligibility requirements adopted by Council. It is also dependent on variables including:

- The number of candidates that participate in the rebate program.
- The number of candidates running for the office of Mayor. This is because the spending limit for this race is significantly higher than the spending limit for individuals running in Ward races and therefore more contributions are typically collected.
- The ability of candidates to collect a high number of eligible contributions; and
- The number of eligible contributions that are collected by participating candidates.

To help estimate potential rebate program costs for the 2026 general election, staff suggest comparing the cost of the 2022 general election and not the 2024 by-election. This is because there are differences with the by-election such as the number of candidates running for the Mayoral race which has a higher spending limit.

If the eligibility requirements and rebate calculation formula do not change, and if the number of participating candidates and eligible contributions received during the 2026 general election are similar to the 2022, it can be assumed that the total rebate payout following the 2026 election could be approximately \$700k.

If the eligibility requirements for the rebate program are restricted to Mississauga residents for the 2026 general election and the number of candidates and eligible contributions are similar to the 2022 general election, it is possible that the total cost could be approximately \$330k. For the purposes of clarity, staff are not suggesting that the above are the final totals that could be paid out following the 2026 general election. They are estimates based on information from the 2022 general election and are only intended to give Governance Committee an idea of costs. The cost of elections and by-elections, inclusive of rebates are funded from the "Reserve for Elections" (#30135).

## Conclusion

Staff are requesting direction from Governance Committee related to the formula and eligibility requirements for the rebate program. A new rebate program by-law will be drafted accordingly, and changes will be implemented for the 2026 General Election.

## Attachments

Appendix 1: Municipal Election Campaign Contribution Rebate Program – January 14, 2013

Appendix 2: Municipal Election Campaign Contribution Rebate Program – February 27, 2013

Appendix 3: Municipal Election Campaign Contribution Rebate Program Procedure and By-law – June 12, 2013

Appendix 4: Municipal Election Campaign Contribution Rebate Program for the 2018 Election – September 19, 2016

Appendix 5: Municipal Election Campaign Contribution Rebate Program – Estimated Costs – February 15, 2017

Appendix 6: A by-law to authorize the implementation of a City of Mississauga Municipal Election Campaign Contribution Rebate Program for the 2018 Municipal Election

Appendix 7: City of Mississauga's 2022 Election Campaign Contribution Rebate Program – January 28, 2020

Appendix 8: Election Administration Information Report: City of Mississauga Campaign Contribution Rebate Program and Consolidated Statistics – September 9, 2020

Appendix 9: City of Mississauga Campaign Contribution Rebate Program for 2022 Election – June 21, 2021

Appendix 10: A by-law to authorize the implementation of a City of Mississauga Municipal Election Campaign Contribution Rebate Program for the 2022-2026 Term of Council




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Diana Rusnov, Director, Legislative Services and City Clerk

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