



Ottawa Jewish Community School

Established in 1949 as Hillel Academy

Impact of Charitable Contribution

A charitable donation receipt is issued for a significant portion of the cost of tuition based on Canada Revenue Agency (CRA) guidelines. At the tuition town hall in January 2025, OJCS leadership committed to review the tuition model to optimize the donation receipt portion in light of the planned tuition increases. In September 2025, the OJCS Board of Directors approved a tuition donation receipt allocation methodology that formalized how the operating costs of the school would be allocated in order to maximize the donation portion of tuition costs, while adhering to CRA guidelines. This new methodology is being applied to the calendar 2025 donation receipts on a go-forward basis. The impacts of the methodology, as well as the charitable donation receipt, are outlined below in an illustrative example based on the 2024 tax year. Please note that the charitable donation is a non-refundable tax credit which offsets your income taxes payable, and the effective rate of this tax credit is dependent on your level of income. *The figures below are for illustrative purposes only.*

Example - "Full" tuition for 1 child:

	<i>Previous Methodology</i>	<i>New Methodology</i>
Actual Tuition Paid (A)	\$19,920	\$19,920
Estimated Non-Receiptable Portion per Student (B)	\$5,463	\$2,825
Charitable Donation Receipt (C) = (A) - (B)	\$14,457	\$17,095
Approximate Tax Refund [approximately 40% of the receipt is refunded] (D)	\$5,783	\$6,838
Approximate Out of Pocket Tuition Cost (A) - (D)	\$14,137	\$13,082

Notes

Note 1: The charitable receipt portion will vary depending on the allocation of revenues and expenditures of the school for the previous fiscal year. The charitable receipt portion presented in this illustration is based on the 2024 calculated amount which will vary for 2025.

Note 2: The charitable tax credit will vary depending on your total income for the tax year. **Please consult a qualified financial advisor for the most accurate information for your personal situation.**