Mitt Romney's tax returns show he pays a relatively low tax rate and gives a relatively high percentage of his income to charity. President Barack Obama pays a far higher tax rate, but gives less. The numbers will be fuel for a debate over how much wealthier Americans should contribute in taxes.

Conservatives argue taxpayers should be allowed to keep more of their money, which they in turn can distribute as they see fit. Liberals see the government as a more effective guarantor of the social safety net, and would prefer wealthier Americans bear the burden of supporting it.

The experiences of the president and the man vying to face him provide fodder for both sides.

Mr. Romney’s tax-return data showed that he and his wife, Ann, gave about $2.9 million to charity in 2010, and more than $4 million in 2011. That worked out to 13.8% of total income in 2010 and more than 19% in 2011. Those are the only years of returns Mr. Romney’s campaign made available.

Mr. Obama and his wife, Michelle, gave about 13.6% of their income to charity in 2010, the latest year available. That was up from 5.8% in 2009. The Obamas gave between 4.6% and 6.2% of their income to charity between 2005 and 2008. Between 2000 and 2004, before the president rose to national prominence, the Obamas gave between 0.4 and 1.4%.

The Obamas have typically paid a significantly higher tax rate than the Romneys: 25.2% in 2010 and 31.8% in 2009. That compares with the Romneys’ rate of about 14% for 2010 and just over 15% for 2011.

Combining total federal income tax and charitable giving puts the two men on a close-to-equal footing. The Romneys paid 27.6% of their income to the government or to charity in 2010 and 34.6% in 2011. The Obamas paid 31.8% in 2009 and 38.8% in 2010.

Internal Revenue Service data show the average taxpayer with adjusted gross income of more than $10 million gave about 6% to charity in 2009. The average contribution from such taxpayers, who include some very-high-income individuals, was $1.75 million. The average charitable contribution for all households with itemized deductions—45.7 million households in all—was 3.8%.
Is there a direct correlation between taxes and charitable giving? Some experts think there is, though there is a lively political and academic debate on the question. For years, many experts have believed that higher taxes, particularly higher estate taxes, created more of an incentive to give to charity, because charitable giving allows taxpayers to lower the amount of wealth subject to taxation through deductions.

Some experts argue recent research suggests otherwise: that lower taxes produce more wealth and therefore more giving. Paul Schervish, director of the Boston College Center on Wealth and Philanthropy, said recent cuts to the estate tax appear to have galvanized charitable donations and said there's some evidence that the same thing happens with lower income-tax rates.

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