

Center on Nonprofits and Philanthropy
National Center for Charitable Statistics

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PROFILES OF INDIVIDUAL CHARITABLE CONTRIBUTIONS BY STATE, 2000

INTRODUCTION

Each summer, the Internal Revenue Service publishes selected data from individual tax returns filed during the previous calendar year that include ranges of adjusted gross income (AGI) and deductions for charitable donations. The National Center for Charitable Statistics at the Urban Institute has used the data to produce a chart of charitable giving by state in addition to tracking changes in charitable giving across states and over time.

DATA LIMITATIONS

The source of the following data on charitable giving is the *Statistics of Income Bulletin* published by the Internal Revenue Service. Since only returns with itemized contributions are included, IRS data do not account for all contributions. In 2000, only 33 percent of US taxpayers chose to itemize deductions on their returns. This means that 67 percent of U.S. taxpayers take the standard deduction, and thus, no details on their charitable contributions are available. No one knows how much non-itemizers donate to charity, although some researchers have come up with estimates. For example, *Giving USA*, published by the AAFRC Trust for Philanthropy, estimates that total individual giving in the US was \$159 billion in 2000. Based on this estimate, the total of \$137 billion reported as itemized contributions on 2000 tax returns represents about 86 percent of all individual giving. The 2000 data on itemized deductions used in this analysis, therefore, cover about a third of US taxpayers but account for most of the charitable contributions. Thus, in spite of their limitations, analyses of the data can provide some information on giving patterns.

FINDINGS

Total reported charitable deductions were \$137 billion in 2000, compared with almost \$123 billion in 1999, an increase of about 11 percent.

The average charitable contribution per return filed in 2000 was about 2.2 percent of income. Contributions as a percent of income varied from 5.0 percent in Utah to 1.3 percent in West Virginia. Though the average charitable deduction per return was \$1,050 in 2000, state averages ranged from \$2,118 in Utah to \$438 in West Virginia.

	Amount of itemized charitable contributions (in thousands)	Average charitable contribution per income tax return	Average charitable contribution per return as a percentage of adjusted gross income per return
1996	\$85,245,532	\$706	1.9%
1997	\$97,060,757	\$789	2.0%
1998	\$107,435,023	\$857	2.0%
1999	\$122,726,402	\$961	2.1%
2000	\$136,654,153	\$1,050	2.2%
Change '96 -'00	60.3%	48.8%	15.8%

COMPARING STATES

It is often difficult to compare levels of charitable giving by individuals in different states using tax return data because there are wide disparities in the percentages of filers that itemize. For example, comparisons between states like Maryland, where 46 percent of all tax returns are itemized, and South Dakota, where 16 percent of all tax returns are itemized, would provide limited information.

Moreover, states vary widely in average income per resident. In 2000, Connecticut's adjusted gross income per return filed was the highest among the states at over \$70,400, whereas New Mexico's AGI was the lowest at around \$32,500. The national average was just under \$48,500. Therefore, when average giving is examined, giving as a percentage of income should be considered in addition to the total amount given.

WHAT DO THE RANKINGS MEAN?

As mentioned above, it is important to consider average income when examining rates of giving. The "adjusted gross income per income tax return filed" rank shows the average income of tax return filers in each state. This rank provides a baseline against which level of giving can be compared.

The "average charitable contribution per income tax return" rank is based on the total amount of charitable deductions itemized in a state divided by the total number of filers. Because the contributions of the itemizers (between 16 and 46 percent of the state's filers) are divided by the total number of returns in a state, this rank tends to be low if the percentage of returns with itemized charitable deductions is low. Average contribution per return is, at best, an approximation of giving in a state because it does not take into account whether or how much non-itemizers contribute.

The "average charitable contribution per return as a percentage of adjusted gross income per return" rank adjusts the "average charitable contribution per income tax return" rank by taking income levels into account. This rank shows the average amount given relative to the average income per filer in a state. Again, this ranking does not account for charitable donations made by non-itemizers.

OTHER SOURCES OF DATA ON GIVING

IRS Statistics of Income Bulletin, various editions. Published four times a year. Presents selected data compiled from individual tax returns and broken down by state. The Spring 2002 issue was the primary source for this report. <http://www.irs.gov/>

Ellis L. Phillips Foundation. "Generosity Index." <http://www.ellisphillipsfndn.org/> or 617-424-7607

The New Nonprofit Almanac & Desk Reference. 2002. The essential facts and figures for managers, researchers, and volunteers. Includes section on trends in private giving. Available from the Urban Institute. <http://www.urban.org/> or 877-847-7377

Foundation Giving. Published annually. Presents financial data on types of foundations (individual, corporate, community, and operating) and their areas of giving (arts, education, health, etc.). Includes some data on specific foundations. Available from the Foundation Center. <http://www.fdncenter.org/>

Giving USA, a publication of the AAFRC Trust for Philanthropy, researched and written by the Center on Philanthropy at Indiana University. Updated annually. Provides national data on sources of giving (individuals, foundations, corporations, bequests) and on categories of recipients. Available from AAFRC Trust for Philanthropy. <http://www.aafrc.org/> or 800-462-2372

Giving and Volunteering in the United States. Published every two years. Based on biennial surveys, presents national trends and data on financial and other indicators, motivations, and attitudes that affect giving and volunteering. Available from INDEPENDENT SECTOR. <http://www.indepsec.org/> or 202-467-6100

1997 IRS Itemized Giving Zip Code Data. Available from the National Center for Charitable Statistics. <http://www.nccs.urban.org> or 202-261-5801

Charitable Giving by State, Based on Contributions Itemized on Individual Income Tax Returns, 2000

	Adjusted gross income per income tax return filed		Average charitable contribution per income tax return		Average charitable contribution per return as a percentage of adjusted gross income per return	
	Dollars (actual)	State rank*	Dollars (actual)	State rank*	2000 Percent	State quartile**
United States	\$48,470		\$1,050		2.2	
New England	\$60,889		\$1,149		1.9	
Connecticut	\$70,428	1	\$1,410	5	2.0	3
Maine	\$40,245	37	\$666	46	1.7	4
Massachusetts	\$65,098	2	\$1,275	9	2.0	3
New Hampshire	\$54,784	7	\$788	37	1.4	4
Rhode Island	\$46,545	18	\$780	38	1.7	4
Vermont	\$42,195	31	\$731	43	1.7	4
Middle Atlantic	\$53,687		\$1,175		2.2	
New Jersey	\$62,273	3	\$1,209	10	1.9	3
New York	\$55,300	6	\$1,372	6	2.5	1
Pennsylvania	\$45,290	23	\$859	33	1.9	3
East North Central	\$46,114		\$896		1.9	
Illinois	\$52,358	11	\$1,019	20	1.9	3
Indiana	\$42,134	32	\$832	35	2.0	3
Michigan	\$47,112	16	\$975	26	2.1	2
Ohio	\$41,444	35	\$768	41	1.9	3
Wisconsin	\$44,803	25	\$829	36	1.8	4
West North Central	\$43,768		\$924		2.1	
Iowa	\$39,978	39	\$743	42	1.9	3
Kansas	\$43,686	26	\$941	28	2.2	2
Minnesota	\$50,304	14	\$1,119	14	2.2	2
Missouri	\$42,310	30	\$882	31	2.1	2
Nebraska	\$41,544	34	\$1,035	18	2.5	1
North Dakota	\$35,451	47	\$510	50	1.4	4
South Dakota	\$37,258	44	\$652	48	1.8	4
South Atlantic	\$46,654		\$1,123		2.4	
Delaware	\$49,309	15	\$1,056	17	2.1	2
District of Columbia	\$58,266	4	\$2,085	2	3.6	1
Florida	\$46,490	19	\$971	27	2.1	2
Georgia	\$46,327	20	\$1,287	8	2.8	1
Maryland	\$54,600	8	\$1,475	3	2.7	1
North Carolina	\$42,905	27	\$1,122	13	2.6	1
South Carolina	\$38,583	40	\$1,034	19	2.7	1
Virginia	\$51,243	12	\$1,144	11	2.2	2
West Virginia	\$34,197	49	\$438	51	1.3	4
East South Central	\$38,117		\$913		2.4	
Alabama	\$38,122	42	\$1,062	16	2.8	1
Kentucky	\$38,313	41	\$778	40	2.0	3
Mississippi	\$33,379	50	\$846	34	2.5	1
Tennessee	\$40,147	38	\$926	29	2.3	2
West South Central	\$43,004		\$872		2.0	
Arkansas	\$35,501	46	\$869	32	2.4	2
Louisiana	\$36,910	45	\$689	44	1.9	3
Oklahoma	\$37,426	43	\$999	23	2.7	1
Texas	\$46,096	21	\$890	30	1.9	3
Mountain	\$46,054		\$1,122		2.4	
Arizona	\$45,908	22	\$983	25	2.1	2
Colorado	\$53,862	10	\$1,141	12	2.1	2
Idaho	\$40,356	36	\$1,087	15	2.7	1
Montana	\$34,233	48	\$665	47	1.9	3
Nevada	\$51,220	13	\$988	24	1.9	3
New Mexico	\$32,504	51	\$559	49	1.7	4
Utah	\$42,753	28	\$2,118	1	5.0	1
Wyoming	\$46,861	17	\$1,426	4	3.0	1
Pacific	\$55,834		\$1,232		2.2	
Alaska	\$42,477	29	\$684	45	1.6	4
California	\$58,159	5	\$1,325	7	2.3	2
Hawaii	\$41,821	33	\$779	39	1.9	3
Oregon	\$44,986	24	\$1,017	21	2.3	2
Washington	\$53,957	9	\$1,012	22	1.9	3

*Ranked 1- 51: 1 = Highest, 51 = Lowest

**Ranked 1-4: Quartile 1 is approximately the Highest 25%, Quartile 4 the Lowest 25%

Source: *IRS Statistics of Income Bulletin*, Spring 2002.

Prepared by the National Center for Charitable Statistics at the Urban Institute

Appendix A: Data on 2000 Itemized Charitable Contributions from the IRS Statistics of Income Bulletin

	Total number of income tax returns	Adjusted gross income per income tax return filed		Number of returns with itemized charitable contributions		Total charitable contributions itemized on income tax returns			Average charitable contribution per return with itemized charitable contributions		Average charitable contribution per income tax return		Average charitable contribution per return as a percentage of adjusted gross income per return	
		Dollars (actual)	State rank*	Number	% of returns	Dollars (in thousands)	Dollars (actual)	State rank*	Dollars (actual)	State rank*	%	State quartile**		
United States	130,122,204	\$48,470		37,678,477	29.0	\$136,654,153	\$3,627		\$1,050		2.2			
New England	6,809,934	\$60,889		2,307,526	33.9	7,825,953	\$3,391		\$1,149		1.9			
Connecticut	1,671,688	\$70,428	1	630,213	37.7	\$2,356,831	\$3,740	17	\$1,410	5	2.0	3		
Maine	605,633	\$40,245	37	159,429	26.3	\$403,444	\$2,531	50	\$666	46	1.7	4		
Massachusetts	3,109,575	\$65,098	2	1,096,285	35.3	\$3,965,265	\$3,617	21	\$1,275	9	2.0	3		
New Hampshire	629,189	\$54,784	7	183,604	29.2	\$495,702	\$2,700	46	\$788	37	1.4	4		
Rhode Island	494,475	\$46,545	18	162,560	32.9	\$385,798	\$2,373	51	\$780	38	1.7	4		
Vermont	299,374	\$42,195	31	75,435	25.2	\$218,913	\$2,902	42	\$731	43	1.7	4		
Middle Atlantic	18,451,074	\$53,687		6,189,635	33.5	21,671,982	\$3,501		\$1,175		2.2			
New Jersey	4,067,441	\$62,273	3	1,590,491	39.1	\$4,918,897	\$3,093	36	\$1,209	10	1.9	3		
New York	8,577,496	\$55,300	6	2,997,943	35.0	\$11,764,589	\$3,924	16	\$1,372	6	2.5	1		
Pennsylvania	5,806,137	\$45,290	23	1,601,201	27.6	\$4,988,496	\$3,115	35	\$859	33	1.9	3		
East North Central	21,416,261	\$46,114		6,302,276	29.4	19,195,295	\$3,046		\$896		1.9			
Illinois	5,786,972	\$52,358	11	1,737,530	30.0	\$5,896,843	\$3,394	26	\$1,019	20	1.9	3		
Indiana	2,837,446	\$42,134	32	715,167	25.2	\$2,360,846	\$3,301	31	\$832	35	2.0	3		
Michigan	4,619,837	\$47,112	16	1,475,734	31.9	\$4,505,383	\$3,053	38	\$975	26	2.1	2		
Ohio	5,575,138	\$41,444	35	1,534,837	27.5	\$4,279,901	\$2,789	44	\$768	41	1.9	3		
Wisconsin	2,596,868	\$44,803	25	839,008	32.3	\$2,152,322	\$2,565	49	\$829	36	1.8	4		
West North Central	8,991,541	\$43,768		2,499,908	27.8	8,310,350	\$3,324		\$924		2.1			
Iowa	1,351,126	\$39,978	39	354,833	26.3	\$1,004,537	\$2,831	43	\$743	42	1.9	3		
Kansas	1,222,579	\$43,686	26	318,326	26.0	\$1,150,105	\$3,613	22	\$941	28	2.2	2		
Minnesota	2,386,078	\$50,304	14	869,570	36.4	\$2,669,159	\$3,070	37	\$1,119	14	2.2	2		
Missouri	2,564,873	\$42,310	30	653,632	25.5	\$2,262,789	\$3,462	25	\$882	31	2.1	2		
Nebraska	808,912	\$41,544	34	206,328	25.5	\$837,477	\$4,059	10	\$1,035	18	2.5	1		
North Dakota	302,805	\$35,451	47	48,730	16.1	\$154,574	\$3,172	33	\$510	50	1.4	4		
South Dakota	355,168	\$37,258	44	48,489	13.7	\$231,709	\$4,779	6	\$652	48	1.8	4		
South Atlantic	23,883,329	\$46,654		7,097,104	29.7	26,819,984	\$3,779		\$1,123		2.4			
Delaware	378,169	\$49,309	15	124,232	32.9	\$399,200	\$3,213	32	\$1,056	17	2.1	2		
District of Columbia	279,246	\$58,266	4	96,752	34.6	\$582,099	\$6,016	2	\$2,085	2	3.6	1		
Florida	7,498,544	\$46,490	19	1,772,749	23.6	\$7,284,784	\$4,109	9	\$971	27	2.1	2		
Georgia	3,636,926	\$46,327	20	1,165,412	32.0	\$4,680,605	\$4,016	11	\$1,287	8	2.8	1		
Maryland	2,563,423	\$54,600	8	1,080,067	42.1	\$3,780,939	\$3,501	24	\$1,475	3	2.7	1		
North Carolina	3,636,450	\$42,905	27	1,115,886	30.7	\$4,080,142	\$3,656	20	\$1,122	13	2.6	1		
South Carolina	1,802,441	\$38,583	40	499,736	27.7	\$1,863,301	\$3,729	18	\$1,034	19	2.7	1		
Virginia	3,338,199	\$51,243	12	1,137,412	34.1	\$3,820,362	\$3,359	28	\$1,144	11	2.2	2		
West Virginia	749,931	\$34,197	49	104,858	14.0	\$328,552	\$3,133	34	\$438	51	1.3	4		
East South Central	7,391,899	\$38,117		1,665,630	22.5	6,750,080	\$4,053		\$913		2.4			
Alabama	1,904,150	\$38,122	42	505,351	26.5	\$2,021,578	\$4,000	12	\$1,062	16	2.8	1		
Kentucky	1,747,020	\$38,313	41	450,849	25.8	\$1,359,554	\$3,016	41	\$778	40	2.0	3		
Mississippi	1,173,490	\$33,379	50	220,815	18.8	\$992,777	\$4,496	7	\$846	34	2.5	1		
Tennessee	2,567,239	\$40,147	38	488,615	19.0	\$2,376,171	\$4,863	5	\$926	29	2.3	2		
West South Central	13,510,046	\$43,004		2,545,684	18.8	11,784,451	\$4,629		\$872		2.0			
Arkansas	1,118,468	\$35,501	46	226,955	20.3	\$972,444	\$4,285	8	\$869	32	2.4	2		
Louisiana	1,874,431	\$36,910	45	326,452	17.4	\$1,290,675	\$3,954	14	\$689	44	1.9	3		
Oklahoma	1,465,161	\$37,426	43	371,341	25.3	\$1,464,085	\$3,943	15	\$999	23	2.7	1		
Texas	9,051,986	\$46,096	21	1,620,936	17.9	\$8,057,247	\$4,971	4	\$890	30	1.9	3		
Mountain	8,091,193	\$46,054		2,481,139	30.7	9,076,175	\$3,658		\$1,122		2.4			
Arizona	2,152,615	\$45,908	22	696,756	32.4	\$2,115,208	\$3,036	39	\$983	25	2.1	2		
Colorado	2,096,280	\$53,862	10	705,208	33.6	\$2,392,524	\$3,393	27	\$1,141	12	2.1	2		
Idaho	559,316	\$40,356	36	165,413	29.6	\$607,742	\$3,674	19	\$1,087	15	2.7	1		
Montana	424,238	\$34,233	48	108,114	25.5	\$281,955	\$2,608	47	\$665	47	1.9	3		
Nevada	953,895	\$51,220	13	281,639	29.5	\$942,285	\$3,346	29	\$988	24	1.9	3		
New Mexico	727,743	\$32,504	51	146,844	20.2	\$406,460	\$2,768	45	\$559	49	1.7	4		
Utah	941,941	\$42,753	28	340,250	36.1	\$1,994,649	\$5,862	3	\$2,118	1	5.0	1		
Wyoming	235,165	\$46,861	17	36,915	15.7	\$335,352	\$9,084	1	\$1,426	4	3.0	1		
Pacific	20,102,753	\$55,834		6,494,085	32.3	24,769,775	\$3,814		\$1,232		2.2			
Alaska	328,747	\$42,477	29	68,099	20.7	\$224,908	\$3,303	30	\$684	45	1.6	4		
California	14,866,950	\$58,159	5	4,936,368	33.2	\$19,705,344	\$3,992	13	\$1,325	7	2.3	2		
Hawaii	572,178	\$41,821	33	173,238	30.3	\$445,856	\$2,574	48	\$779	39	1.9	3		
Oregon	1,562,323	\$44,986	24	524,760	33.6	\$1,588,603	\$3,027	40	\$1,017	21	2.3	2		
Washington	2,772,555	\$53,957	9	791,620	28.6	\$2,805,064	\$3,543	23	\$1,012	22	1.9	3		

*Ranked 1- 51: 1 = Highest, 51 = Lowest

**Ranked 1-4: Quartile 1 is approximately the Highest 25%, Quartile 4 the Lowest 25%

Source: IRS Statistics of Income Bulletin, Spring 2002.

Prepared by the National Center for Charitable Statistics at the Urban Institute

Appendix B: Change in Charitable Giving by State, Based on Contributions Itemized on Individual Income Tax Returns, 1997-2000

	Adjusted gross income per income tax return filed					Average charitable contribution per income tax return					Average charitable contribution per return as a percentage of adjusted gross income per return				
	1996 Dollars (actual)	2000 Dollars (actual)	Percent Change 1996-00	1996 State rank*	2000 State rank*	1996 Dollars (actual)	2000 Dollars (actual)	Percent Change 1996-00	1996 State rank*	2000 State rank*	1996 Percent	2000 Percent	Change 1996-00	1996 State quartile**	2000 State quartile**
United States	\$37,514	\$48,470	29.2			\$706	\$1,050	48.8			1.9	2.2	0.3		
New England	\$43,241	\$60,889	40.8			\$670	\$1,149	71.5			1.5	1.9	0.4		
Connecticut	\$51,442	\$70,428	36.9	1	1	\$852	\$1,410	65.6	5	5	1.7	2.0	0.3	3	3
Maine	\$31,272	\$40,245	28.7	43	37	\$433	\$666	53.9	48	46	1.4	1.7	0.3	4	4
Massachusetts	\$43,942	\$65,098	48.1	3	2	\$696	\$1,275	83.2	16	9	1.6	2.0	0.4	4	3
New Hampshire	\$39,624	\$54,784	38.3	11	7	\$494	\$788	59.5	42	37	1.2	1.4	0.2	4	4
Rhode Island	\$36,128	\$46,545	28.8	21	18	\$531	\$780	47.0	37	38	1.5	1.7	0.2	4	4
Vermont	\$32,769	\$42,195	28.8	35	31	\$439	\$731	66.4	46	43	1.3	1.7	0.4	4	4
Middle Atlantic	\$41,812	\$53,687	28.4			\$836	\$1,175	40.6			2.0	2.2	0.2		
New Jersey	\$46,844	\$62,273	32.9	2	3	\$811	\$1,209	49.0	7	10	1.7	1.9	0.2	3	3
New York	\$43,009	\$55,300	28.6	4	6	\$997	\$1,372	37.6	3	6	2.3	2.5	0.2	1	1
Pennsylvania	\$36,585	\$45,290	23.8	17	23	\$618	\$859	38.9	31	33	1.7	1.9	0.2	3	3
East North Central	\$37,363	\$46,114	23.4			\$633	\$896	41.5			1.7	1.9	0.2		
Illinois	\$41,180	\$52,358	27.1	7	11	\$708	\$1,019	43.8	19	20	1.7	1.9	0.2	3	3
Indiana	\$35,129	\$42,134	19.9	27	32	\$579	\$832	43.6	35	35	1.6	2.0	0.4	3	3
Michigan	\$38,656	\$47,112	21.9	16	16	\$700	\$975	39.4	20	26	1.8	2.1	0.3	2	2
Ohio	\$34,041	\$41,444	21.7	31	35	\$544	\$768	41.1	39	41	1.6	1.9	0.3	4	3
Wisconsin	\$36,210	\$44,803	23.7	20	25	\$601	\$829	38.0	34	36	1.7	1.8	0.1	3	4
West North Central	\$35,151	\$43,768	24.5			\$629	\$924	46.9			1.8	2.1	0.3		
Iowa	\$32,755	\$39,978	22.1	36	39	\$552	\$743	34.6	41	42	1.7	1.9	0.2	3	3
Kansas	\$35,696	\$43,686	22.4	23	26	\$676	\$941	39.2	25	28	1.9	2.2	0.3	2	2
Minnesota	\$39,600	\$50,304	27.0	12	14	\$772	\$1,119	44.9	11	14	2.0	2.2	0.2	2	2
Missouri	\$34,340	\$42,310	23.2	30	30	\$587	\$882	50.2	33	31	1.7	2.1	0.4	3	2
Nebraska	\$32,973	\$41,544	26.0	34	34	\$614	\$1,035	68.4	29	18	1.9	2.5	0.6	2	1
North Dakota	\$29,475	\$35,451	20.3	45	47	\$395	\$510	29.3	50	50	1.3	1.4	0.1	4	4
South Dakota	\$29,340	\$37,258	27.0	48	44	\$374	\$652	74.2	43	48	1.3	1.8	0.5	4	4
South Atlantic	\$36,632	\$46,654	27.4			\$760	\$1,123	47.8			2.1	2.4	0.3		
Delaware	\$39,348	\$49,309	25.3	14	15	\$833	\$1,056	26.7	12	17	2.1	2.1	(0.0)	2	2
District of Columbia	\$41,566	\$58,266	40.2	6	4	\$1,206	\$2,085	73.0	2	2	2.9	3.6	0.7	1	1
Florida	\$36,321	\$46,490	28.0	19	19	\$672	\$971	44.5	22	27	1.9	2.1	0.2	2	2
Georgia	\$36,406	\$46,327	27.3	18	20	\$826	\$1,287	55.8	6	8	2.3	2.8	0.5	1	1
Maryland	\$39,529	\$54,600	38.1	13	8	\$962	\$1,475	53.3	4	3	2.4	2.7	0.3	1	1
North Carolina	\$34,035	\$42,905	26.1	32	27	\$754	\$1,122	48.8	14	13	2.2	2.6	0.4	1	1
South Carolina	\$31,538	\$38,583	22.3	40	40	\$718	\$1,034	44.1	18	19	2.3	2.7	0.4	1	1
Virginia	\$42,046	\$51,243	21.9	5	12	\$799	\$1,144	43.2	10	11	1.9	2.2	0.3	2	2
West Virginia	\$29,472	\$34,197	16.0	46	49	\$320	\$438	37.0	51	51	1.1	1.3	0.2	4	4
East South Central	\$31,809	\$38,117	19.8			\$641	\$913	42.4			2.0	2.4	0.4		
Alabama	\$31,968	\$38,122	19.3	38	42	\$758	\$1,062	40.1	15	16	2.4	2.8	0.4	1	1
Kentucky	\$31,529	\$38,313	21.5	41	41	\$556	\$778	40.0	40	40	1.8	2.0	0.2	2	3
Mississippi	\$27,952	\$33,379	19.4	50	50	\$549	\$846	54.2	38	34	2.0	2.5	0.5	2	1
Tennessee	\$33,668	\$40,147	19.2	33	38	\$653	\$926	41.9	28	29	1.9	2.3	0.4	2	2
West South Central	\$33,509	\$43,004	28.3			\$582	\$872	49.9			1.7	2.0	0.3		
Arkansas	\$29,281	\$35,501	21.2	49	46	\$620	\$869	40.1	30	32	2.1	2.4	0.3	2	2
Louisiana	\$31,456	\$36,910	17.3	42	45	\$484	\$689	42.4	45	44	1.5	1.9	0.4	4	3
Oklahoma	\$30,187	\$37,426	24.0	44	43	\$691	\$999	44.5	24	23	2.3	2.7	0.4	1	1
Texas	\$35,064	\$46,096	31.5	28	21	\$580	\$890	53.5	32	30	1.7	1.9	0.2	3	3
Mountain	\$35,691	\$46,054	29.0			\$757	\$1,122	48.3			2.1	2.4	0.3		
Arizona	\$35,702	\$45,908	28.6	22	22	\$639	\$983	53.9	26	25	1.8	2.1	0.3	2	2
Colorado	\$39,036	\$53,862	38.0	15	10	\$720	\$1,141	58.6	13	12	1.8	2.1	0.3	2	2
Idaho	\$32,254	\$40,356	25.1	37	36	\$763	\$1,087	42.5	17	15	2.4	2.7	0.3	1	1
Montana	\$27,889	\$34,233	22.7	51	48	\$455	\$665	46.1	44	47	1.6	1.9	0.3	3	3
Nevada	\$40,492	\$51,220	26.5	8	13	\$701	\$988	40.9	27	24	1.7	1.9	0.2	3	3
New Mexico	\$29,459	\$32,504	10.3	47	51	\$440	\$559	27.0	47	49	1.5	1.7	0.2	4	4
Utah	\$35,355	\$42,753	20.9	26	28	\$1,560	\$2,118	35.7	1	1	4.4	5.0	0.6	1	1
Wyoming	\$34,800	\$46,861	34.7	29	17	\$802	\$1,426	77.8	8	4	2.3	3.0	0.7	1	1
Pacific	\$39,402	\$55,834	41.7			\$763	\$1,232	61.4			1.9	2.2	0.3		
Alaska	\$31,932	\$42,477	33.0	39	29	\$450	\$684	52.1	49	45	1.4	1.6	0.2	4	4
California	\$40,099	\$58,159	45.0	9	5	\$807	\$1,325	64.1	9	7	2.0	2.3	0.3	2	2
Hawaii	\$35,548	\$41,821	17.6	25	33	\$553	\$779	40.8	36	39	1.6	1.9	0.3	4	3
Oregon	\$35,691	\$44,986	26.0	24	24	\$688	\$1,017	47.7	21	21	1.9	2.3	0.4	2	2
Washington	\$39,712	\$53,957	35.9	10	9	\$662	\$1,012	52.9	23	22	1.7	1.9	0.2	3	3

*Ranked 1-51: 1 = Highest, 51 = Lowest

**Ranked 1-4: Quartile 1 is approximately the Highest 25%, Quartile 4 the Lowest 25%

Source: IRS Statistics of Income Bulletin: Spring 1999 - Spring 2002.

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