

PROFILES OF INDIVIDUAL CHARITABLE CONTRIBUTIONS BY STATE, 2002

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 summarized charitable giving by state and tracks changes in charitable giving across states and over time.

DATA LIMITATIONS

The source of the 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 2002, only 35 percent of US taxpayers chose to itemize deductions on their returns. This means that 65 percent of US 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 created estimates. For example, *Giving USA*, published by the AAFRC Trust for Philanthropy, estimates that total individual giving in the US was \$175 billion in 2002. Based on this estimate, the total of \$139.3 billion reported as itemized contributions on 2002 tax returns represents about 80 percent of all individual giving. The 2002 data on itemized deductions used in this analysis, therefore, cover about a third of US taxpayers but probably account for most of the charitable contributions. Thus, in spite of the limitations, analyses of the data can provide information on giving patterns.

FINDINGS

Total reported charitable deductions were \$139.3 billion in 2002, compared with \$137.7 billion in 2001, an increase of approximately 1 percent.

The average charitable contribution per return filed in 2002 was about 2.3 percent of income. Contributions as a percentage of income varied from 5.1 percent in Utah to 1.4 percent in West Virginia. Though the average charitable deduction per return was \$1,065 in 2002, state averages ranged from \$2,109 in Utah to \$473 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
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%
2001	\$137,754,032	\$1,052	2.2%
2002	\$139,296,249	\$1,065	2.3%
Change '97-'02	43.5%	35.0%	15.0%

COMPARING THE STATES

One reason it is difficult to use tax return data to compare levels of charitable giving by individuals in different states is that there are wide disparities in the percentages of filers that itemize. For example,

comparisons between states like Maryland, where 49 percent of all tax returns are itemized, and South Dakota, where 18 percent of all tax returns are itemized, would probably provide limited information.

Moreover, states vary widely in average income per resident. In 2002, Connecticut's adjusted gross income (AGI) per return filed of over \$64,000 was the highest among the states, while Mississippi's AGI of \$33,700 was the lowest. The national average was just under \$46,000. Therefore, when giving is examined, giving as a percentage of income should be considered, in addition to the amount given.

WHAT DO THE RANKINGS MEAN?

As mentioned above, it is important to consider average income when examining rates of giving. The "average adjusted gross income per income tax return" 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 contributions of the itemizers (between 18 and 49 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 primary source for this report was made available on October 2004, at <http://www.irs.gov/pub/irs-soi/02in54cm.xls>.

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 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

1997 IRS Itemized Giving Zip Code Data. Available from the National Center for Charitable Statistics at The Urban Institute. <http://www.nccs.urban.org/> or 202-261-5397.

National Center for Charitable Statistics. "Profiles of Charitable Giving by State," various years. <http://nccsdataweb.urban.org/> or 202-261-5397.

Data on Individual Giving by State, 2002

State	Number of Returns	Adjusted Gross Income (AGI)	Number of Itemized Returns	Percentage of Returns that are Itemized	Number of Returns with Itemized Charitable Deductions	Amount of Itemized Charitable Deductions	Average AGI for All Returns	Average Contribution of Itemizers	Total AGI for All Returns 1997
Alabama	1,882,572	\$72,426,176	585,269	31%	529,601	\$2,190,609	\$38,472	\$3,743	\$62,633,993
Alaska	335,663	\$14,315,881	86,388	26%	71,667	\$241,169	\$42,650	\$2,792	\$11,779,917
Arizona	2,220,325	\$97,085,990	869,417	39%	767,174	\$2,253,139	\$43,726	\$2,592	\$75,604,371
Arkansas	1,119,779	\$39,715,629	282,519	25%	240,033	\$1,032,965	\$35,467	\$3,656	\$33,299,652
California	15,088,701	\$773,757,798	5,910,425	39%	5,234,659	\$18,366,448	\$51,281	\$3,107	\$607,389,476
Colorado	2,082,241	\$103,649,900	882,409	42%	752,743	\$2,405,550	\$49,778	\$2,726	\$80,516,283
Connecticut	1,663,015	\$107,637,662	726,117	44%	663,832	\$2,177,039	\$64,724	\$2,998	\$91,943,850
Delaware	384,072	\$18,547,348	144,740	38%	130,774	\$424,940	\$48,291	\$2,936	\$15,180,139
District of Columbia	278,412	\$15,294,026	112,866	41%	101,435	\$528,039	\$54,933	\$4,678	\$12,638,625
Florida	7,737,769	\$339,491,975	2,302,242	30%	1,975,563	\$7,464,893	\$43,875	\$3,242	\$274,598,637
Georgia	3,660,481	\$163,998,240	1,432,628	39%	1,276,491	\$5,025,901	\$44,802	\$3,508	\$131,651,860
Hawaii	584,605	\$24,160,873	197,520	34%	176,830	\$491,150	\$41,329	\$2,487	\$20,357,925
Idaho	569,742	\$21,442,787	210,481	37%	176,870	\$597,676	\$37,636	\$2,840	\$17,522,545
Illinois	5,736,078	\$284,862,974	2,082,965	36%	1,845,432	\$6,202,302	\$49,662	\$2,978	\$246,427,420
Indiana	2,819,025	\$117,164,165	919,742	33%	766,316	\$2,427,814	\$41,562	\$2,640	\$101,531,730
Iowa	1,326,994	\$52,588,982	441,383	33%	381,979	\$1,064,719	\$39,630	\$2,412	\$45,948,268
Kansas	1,221,254	\$51,521,243	392,021	32%	340,765	\$1,194,460	\$42,187	\$3,047	\$45,131,352
Kentucky	1,742,319	\$66,574,767	560,295	32%	478,716	\$1,470,536	\$38,210	\$2,625	\$55,794,623
Louisiana	1,879,337	\$69,727,266	415,407	22%	360,480	\$1,420,335	\$37,102	\$3,419	\$61,089,185
Maine	613,485	\$23,937,245	198,498	32%	170,970	\$380,972	\$39,018	\$1,919	\$19,265,185
Maryland	2,589,664	\$139,952,530	1,265,830	49%	1,152,864	\$4,116,078	\$54,043	\$3,252	\$109,830,783
Massachusetts	3,075,666	\$174,588,374	1,249,537	41%	1,142,584	\$3,345,883	\$56,764	\$2,678	\$142,144,655
Michigan	4,555,320	\$205,569,466	1,729,539	38%	1,539,839	\$4,649,230	\$45,127	\$2,688	\$182,034,305
Minnesota	2,380,987	\$116,040,244	1,010,753	42%	913,172	\$2,697,057	\$48,736	\$2,668	\$93,405,505
Mississippi	1,163,632	\$39,276,788	275,525	24%	240,993	\$1,080,565	\$33,754	\$3,922	\$33,453,922
Missouri	2,559,015	\$105,860,068	826,367	32%	707,328	\$2,326,377	\$41,368	\$2,815	\$89,512,850
Montana	429,570	\$14,508,848	139,174	32%	115,746	\$325,734	\$33,775	\$2,340	\$11,891,756
Nebraska	803,528	\$31,906,769	250,149	31%	222,048	\$759,636	\$39,708	\$3,037	\$27,746,590
Nevada	1,004,398	\$48,235,748	368,989	37%	319,650	\$992,927	\$48,025	\$2,691	\$35,769,740
New Hampshire	633,516	\$31,498,470	230,325	36%	200,205	\$462,817	\$49,720	\$2,009	\$25,483,207
New Jersey	4,072,512	\$240,924,251	1,819,326	45%	1,682,022	\$5,083,211	\$59,159	\$2,794	\$196,332,343
New Mexico	804,851	\$28,889,078	222,486	28%	184,601	\$535,699	\$35,894	\$2,408	\$23,588,285
New York	8,613,811	\$454,581,808	3,356,168	39%	3,113,999	\$12,436,008	\$52,774	\$3,705	\$379,492,693
North Carolina	3,637,647	\$152,403,787	1,367,373	38%	1,204,607	\$4,311,715	\$41,896	\$3,153	\$126,640,625
North Dakota	301,040	\$10,733,301	60,312	20%	51,618	\$161,253	\$35,654	\$2,674	\$9,160,201
Ohio	5,476,906	\$224,730,731	1,937,007	35%	1,610,682	\$4,551,169	\$41,032	\$2,350	\$197,565,354
Oklahoma	1,467,056	\$54,424,386	444,882	30%	391,670	\$1,612,434	\$37,098	\$3,624	\$45,871,871
Oregon	1,572,789	\$66,243,037	666,491	42%	556,615	\$1,596,034	\$42,118	\$2,395	\$57,841,111
Pennsylvania	5,777,043	\$254,140,528	1,884,179	33%	1,684,729	\$5,069,866	\$43,991	\$2,691	\$217,344,579
Rhode Island	498,227	\$22,881,097	186,108	37%	171,067	\$392,683	\$45,925	\$2,110	\$18,144,337
South Carolina	1,795,379	\$68,445,936	602,104	34%	535,617	\$2,051,163	\$38,123	\$3,407	\$57,603,513
South Dakota	355,903	\$12,779,534	64,331	18%	54,026	\$202,398	\$35,907	\$3,146	\$10,803,688
Tennessee	2,552,002	\$101,500,024	612,716	24%	529,810	\$2,572,904	\$39,773	\$4,199	\$87,452,144
Texas	9,225,845	\$401,751,780	2,193,238	24%	1,835,627	\$8,333,066	\$43,546	\$3,799	\$324,534,110
Utah	960,559	\$39,423,340	399,923	42%	362,027	\$2,025,736	\$41,042	\$5,065	\$32,644,422
Vermont	301,531	\$12,213,742	97,922	32%	79,891	\$188,394	\$40,506	\$1,924	\$9,999,858
Virginia	3,392,047	\$172,802,273	1,384,476	41%	1,225,645	\$4,097,753	\$50,943	\$2,960	\$133,997,077
Washington	2,792,618	\$136,898,218	990,951	35%	839,834	\$2,760,209	\$49,021	\$2,785	\$112,572,500
West Virginia	748,020	\$26,136,779	142,153	19%	113,565	\$353,656	\$34,941	\$2,488	\$22,522,884
Wisconsin	2,584,251	\$113,637,876	1,018,822	39%	881,990	\$2,168,776	\$43,973	\$2,129	\$95,547,395
Wyoming	239,081	\$10,475,902	50,896	21%	40,389	\$256,727	\$43,817	\$5,044	\$8,752,254
United States	130,836,098	\$6,015,047,033	45,984,766	35%	40,247,406	\$139,296,249	\$45,974	\$3,029	4,929,989,593

Dollars (in thousands)

Source: IRS Statistics of Income, October 2004: <http://www.irs.gov/pub/irs-soi/02in54cm.xls>

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

Appendix A: Data on 2002 Itemized Charitable Contributions from the IRS Statistics of Income

	Total number of income tax returns	Average adjusted gross income per income tax return		Number of returns with itemized charitable contributions		Total charitable contributions itemized on income tax returns		Average charitable contribution per income tax 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	130,836,098	\$45,974		40,247,406	30.8	\$139,296,249	\$3,461		\$1,065		2.3			
New England	6,785,440	\$60,592		2,428,549	35.8	\$6,947,788	\$2,861		\$1,024		1.7			
Connecticut	1,663,015	\$64,724	1	663,832	39.9	\$2,177,039	\$3,280	27	\$1,309	6	2.0	3		
Maine	613,485	\$39,018	38	170,970	27.9	\$380,972	\$2,228	51	\$621	48	1.6	4		
Massachusetts	3,075,666	\$56,764	3	1,142,584	37.1	\$3,345,883	\$2,928	40	\$1,088	17	1.9	4		
New Hampshire	633,516	\$49,720	10	200,205	31.6	\$462,817	\$2,312	49	\$731	44	1.5	4		
Rhode Island	498,227	\$45,925	16	171,067	34.3	\$392,683	\$2,295	50	\$788	41	1.7	4		
Vermont	301,531	\$40,506	34	79,891	26.5	\$188,394	\$2,358	48	\$625	47	1.5	4		
Middle Atlantic	18,463,366	\$51,434		6,480,750	35.1	\$22,589,085	\$3,486		\$1,223		2.4			
New Jersey	4,072,512	\$59,159	2	1,682,022	41.3	\$5,083,211	\$3,022	35	\$1,248	7	2.1	3		
New York	8,613,811	\$52,774	6	3,113,999	36.2	\$12,436,008	\$3,994	10	\$1,444	4	2.7	1		
Pennsylvania	5,777,043	\$43,991	19	1,684,729	29.2	\$5,069,866	\$3,009	37	\$878	34	2.0	4		
East North Central	21,171,580	\$44,681		6,644,259	31.4	\$19,999,291	\$3,010		\$945		2.1			
Illinois	5,736,078	\$49,662	11	1,845,432	32.2	\$6,202,372	\$3,361	23	\$1,041	18	2.2	3		
Indiana	2,819,025	\$41,562	29	766,316	27.2	\$2,427,814	\$3,168	30	\$861	35	2.1	3		
Michigan	4,555,320	\$45,127	17	1,539,839	33.8	\$4,649,230	\$3,019	36	\$1,021	21	2.3	2		
Ohio	5,476,906	\$41,032	33	1,610,682	29.4	\$4,551,169	\$2,826	43	\$831	39	2.0	3		
Wisconsin	2,584,251	\$43,973	20	881,990	34.1	\$2,168,776	\$2,459	47	\$839	38	1.9	4		
West North Central	8,948,721	\$42,624		2,670,936	29.8	\$8,405,900	\$3,147		\$939		2.2			
Iowa	1,326,994	\$39,630	37	381,979	28.8	\$1,064,719	\$2,787	45	\$802	40	2.0	3		
Kansas	1,221,254	\$42,187	26	340,765	27.9	\$1,194,460	\$3,505	19	\$978	27	2.3	2		
Minnesota	2,380,987	\$48,736	13	913,172	38.4	\$2,697,057	\$2,954	38	\$1,133	14	2.3	2		
Missouri	2,559,015	\$41,368	30	707,328	27.6	\$2,326,377	\$3,289	25	\$909	32	2.2	3		
Nebraska	803,528	\$39,708	36	222,048	27.6	\$759,636	\$3,421	20	\$945	29	2.4	2		
North Dakota	301,040	\$35,654	47	51,618	17.1	\$161,253	\$3,124	31	\$536	50	1.5	4		
South Dakota	355,903	\$35,907	45	54,026	15.2	\$202,398	\$3,746	15	\$569	49	1.6	4		
South Atlantic	24,223,491	\$45,290		7,716,561	31.9	\$28,374,138	\$3,677		\$1,171		2.6			
Delaware	384,072	\$48,291	14	130,774	34.0	\$424,940	\$3,249	28	\$1,106	15	2.3	2		
District of Columbia	278,412	\$54,933	4	101,435	36.4	\$528,039	\$5,206	3	\$1,897	2	3.5	1		
Florida	7,737,769	\$43,875	21	1,975,563	25.5	\$7,464,893	\$3,779	14	\$965	28	2.2	3		
Georgia	3,660,481	\$44,802	18	1,276,491	34.9	\$5,025,901	\$3,937	12	\$1,373	5	3.1	1		
Maryland	2,589,664	\$54,043	5	1,152,864	44.5	\$4,116,078	\$3,570	17	\$1,589	3	2.9	1		
North Carolina	3,637,647	\$41,896	28	1,204,607	33.1	\$4,311,715	\$3,579	16	\$1,185	10	2.8	1		
South Carolina	1,795,379	\$38,123	41	535,617	29.8	\$2,051,163	\$3,830	13	\$1,142	13	3.0	1		
Virginia	3,392,047	\$50,943	8	1,225,645	36.1	\$4,097,753	\$3,343	24	\$1,208	9	2.4	2		
West Virginia	748,020	\$34,941	49	113,565	15.2	\$353,656	\$3,114	32	\$473	51	1.4	4		
East South Central	7,340,525	\$38,114		1,779,120	24.2	\$7,314,614	\$4,111		\$996		2.6			
Alabama	1,882,572	\$38,472	39	529,601	28.1	\$2,190,609	\$4,136	8	\$1,164	11	3.0	1		
Kentucky	1,742,319	\$38,210	40	478,716	27.5	\$1,470,536	\$3,072	34	\$844	36	2.2	3		
Mississippi	1,163,632	\$33,754	51	240,993	20.7	\$1,080,565	\$4,484	6	\$929	30	2.8	1		
Tennessee	2,552,002	\$39,773	35	529,810	20.8	\$2,572,904	\$4,856	4	\$1,008	24	2.5	2		
West South Central	13,692,017	\$41,310		2,827,810	20.7	\$12,398,800	\$4,385		\$906		2.2			
Arkansas	1,119,779	\$35,467	48	240,033	21.4	\$1,032,965	\$4,303	7	\$922	31	2.6	1		
Louisiana	1,879,337	\$37,102	43	360,480	19.2	\$1,420,335	\$3,940	11	\$756	43	2.0	3		
Oklahoma	1,467,056	\$37,098	44	391,670	26.7	\$1,612,434	\$4,117	9	\$1,099	16	3.0	1		
Texas	9,225,845	\$43,546	24	1,835,627	19.9	\$8,333,066	\$4,540	5	\$903	33	2.1	3		
Mountain	8,310,767	\$43,764		2,719,200	32.7	\$9,393,188	\$3,454		\$1,130		2.6			
Arizona	2,220,325	\$43,726	23	767,174	34.6	\$2,253,139	\$2,937	39	\$1,015	23	2.3	2		
Colorado	2,082,241	\$49,778	9	752,743	36.2	\$2,405,550	\$3,196	29	\$1,155	12	2.3	2		
Idaho	569,742	\$37,636	42	176,870	31.0	\$597,676	\$3,379	21	\$1,049	20	2.8	1		
Montana	429,570	\$33,775	50	115,746	26.9	\$325,734	\$2,814	44	\$758	42	2.2	2		
Nevada	1,004,398	\$48,025	15	319,650	31.8	\$992,927	\$3,106	33	\$989	25	2.1	3		
New Mexico	804,851	\$35,894	46	184,601	22.9	\$535,699	\$2,902	41	\$666	46	1.9	4		
Utah	960,559	\$41,042	32	362,027	37.7	\$2,025,736	\$5,596	2	\$2,109	1	5.1	1		
Wyoming	239,081	\$43,817	22	40,389	16.9	\$256,727	\$6,356	1	\$1,074	19	2.5	2		
Pacific	20,374,376	\$49,836		6,879,605	33.8	\$23,455,010	\$3,409		\$1,151		2.3			
Alaska	335,663	\$42,650	25	71,667	21.4	\$241,169	\$3,365	22	\$718	45	1.7	4		
California	15,088,701	\$51,281	7	5,234,659	34.7	\$18,366,448	\$3,509	18	\$1,217	8	2.4	2		
Hawaii	584,605	\$41,329	31	176,830	30.2	\$491,150	\$2,778	46	\$840	37	2.0	3		
Oregon	1,572,789	\$42,118	27	556,615	35.4	\$1,596,034	\$2,867	42	\$1,015	22	2.4	2		
Washington	2,792,618	\$49,021	12	839,834	30.1	\$2,760,209	\$3,287	26	\$988	26	2.0	4		

*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, October 2004: <http://www.irs.gov/pub/irs-soi/02in54cm.xls>

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, 1997-2002

	Average adjusted gross income per income tax return					Average charitable contribution per income tax return					Average charitable contribution per return as a percentage of adjusted gross income per return				
	1997 Dollars (actual)	2002 Dollars (actual)	Percent Change 1997-02	1997 State rank*	2002 State rank*	1997 Dollars (actual)	2002 Dollars (actual)	Percent Change 1997-02	1997 State rank*	2002 State rank*	1997 Percent	2002 Percent	Change 1997-02	1997 State quartile**	2002 State quartile**
United States	\$40,227	\$45,974	14.3			\$789	\$1,065	35.0			2.0	2.3	0.4		
New England	\$47,233	\$60,592	28.3			\$791	\$1,024	29.4			1.7	0.3	-1.3		
Connecticut	\$56,898	\$64,724	13.8	1	1	\$1,014	\$1,309	29.1	5	6	1.8	2.0	0.2	3	3
Maine	\$33,556	\$39,018	16.3	41	38	\$493	\$621	26.1	48	48	1.5	1.6	0.1	4	4
Massachusetts	\$47,836	\$56,764	18.7	3	3	\$830	\$1,088	31.1	16	17	1.7	1.9	0.2	4	4
New Hampshire	\$43,345	\$49,720	14.7	9	10	\$552	\$731	32.4	42	44	1.3	1.5	0.2	4	4
Rhode Island	\$39,135	\$45,925	17.4	18	16	\$622	\$788	26.8	37	41	1.6	1.7	0.1	4	4
Vermont	\$35,259	\$40,506	14.9	35	34	\$505	\$625	23.7	46	47	1.4	1.5	0.1	4	4
Middle Atlantic	\$44,899	\$51,434	14.6			\$933	\$1,223	31.1			2.1	0.8	-1.3		
New Jersey	\$50,628	\$59,159	16.8	2	2	\$909	\$1,248	37.3	7	7	1.8	2.1	0.3	3	3
New York	\$46,349	\$52,774	13.9	4	6	\$1,119	\$1,444	29.0	3	4	2.4	2.7	0.3	1	1
Pennsylvania	\$38,831	\$43,991	13.3	20	19	\$679	\$878	29.3	31	34	1.7	2.0	0.2	3	4
East North Central	\$39,858	\$44,681	12.1			\$702	\$945	34.6			1.8	0.4	-1.3		
Illinois	\$44,291	\$49,662	12.1	7	11	\$782	\$1,081	38.3	19	18	1.8	2.2	0.4	3	3
Indiana	\$37,256	\$41,562	11.6	28	29	\$643	\$861	34.0	35	35	1.7	2.1	0.3	3	3
Michigan	\$40,996	\$45,127	10.1	16	17	\$775	\$1,021	31.8	20	21	1.9	2.3	0.4	2	2
Ohio	\$36,318	\$41,032	13.0	32	33	\$614	\$831	35.3	39	39	1.7	2.0	0.3	3	3
Wisconsin	\$38,513	\$43,973	14.2	21	20	\$651	\$839	29.0	34	38	1.7	1.9	0.2	4	4
West North Central	\$37,328	\$42,624	14.2			\$700	\$939	34.2			1.9	0.3	-1.5		
Iowa	\$34,875	\$39,630	13.6	36	37	\$589	\$802	36.3	41	40	1.7	2.0	0.3	4	3
Kansas	\$38,268	\$42,187	10.2	25	26	\$748	\$978	30.7	25	27	2.0	2.3	0.4	2	2
Minnesota	\$41,585	\$48,736	17.2	15	13	\$851	\$1,133	33.0	11	14	2.0	2.3	0.3	2	2
Missouri	\$36,482	\$41,368	13.4	31	30	\$658	\$909	38.1	33	32	1.8	2.2	0.4	3	3
Nebraska	\$35,393	\$39,708	12.2	34	36	\$692	\$945	36.6	29	29	2.0	2.4	0.4	2	2
North Dakota	\$30,577	\$35,654	16.6	49	47	\$398	\$536	34.5	50	50	1.3	1.5	0.2	4	4
South Dakota	\$32,063	\$35,907	12.0	45	45	\$542	\$569	5.0	43	49	1.7	1.6	-0.1	4	4
South Atlantic	\$39,442	\$45,290	14.8			\$853	\$1,171	37.4			2.2	0.3	-1.9		
Delaware	\$42,397	\$48,291	13.9	12	14	\$843	\$1,106	31.2	12	15	2.0	2.3	0.3	2	2
District of Columbia	\$45,893	\$54,933	19.7	6	4	\$1,399	\$1,897	35.6	2	2	3.0	3.5	0.4	1	1
Florida	\$39,584	\$43,875	10.8	17	21	\$769	\$965	25.4	22	28	1.9	2.2	0.3	2	3
Georgia	\$38,920	\$44,802	15.1	19	18	\$949	\$1,373	44.7	6	5	2.4	3.1	0.6	1	1
Maryland	\$46,277	\$54,043	16.8	5	5	\$1,091	\$1,589	45.6	4	3	2.4	2.9	0.6	1	1
North Carolina	\$36,584	\$41,896	14.5	30	28	\$835	\$1,185	42.0	14	10	2.3	2.8	0.5	1	1
South Carolina	\$33,497	\$38,123	13.8	43	41	\$787	\$1,142	45.1	18	13	2.4	3.0	0.6	1	1
Virginia	\$41,792	\$50,943	21.9	14	8	\$868	\$1,208	39.2	10	9	2.1	2.4	0.3	2	2
West Virginia	\$30,865	\$34,941	13.2	47	49	\$352	\$473	34.4	51	51	1.1	1.4	0.2	4	4
East South Central	\$33,635	\$38,114	13.3			\$706	\$996	41.2			2.1	0.7	-1.4		
Alabama	\$33,713	\$38,472	14.1	38	39	\$835	\$1,164	39.4	15	11	2.5	3.0	0.5	1	1
Kentucky	\$33,537	\$38,210	13.9	42	40	\$613	\$844	37.6	40	36	1.8	2.2	0.4	3	3
Mississippi	\$29,415	\$33,754	14.7	50	51	\$619	\$929	50.0	38	30	2.1	2.8	0.6	2	1
Tennessee	\$35,800	\$39,773	11.7	33	35	\$710	\$1,008	42.0	28	24	2.0	2.5	0.5	2	2
West South Central	\$36,236	\$41,310	14.0			\$660	\$906	37.2			1.8	0.6	-1.2		
Arkansas	\$30,700	\$35,467	15.5	48	48	\$685	\$922	34.7	30	31	2.2	2.6	0.4	1	1
Louisiana	\$33,568	\$37,102	10.5	40	43	\$524	\$756	44.1	45	43	1.6	2.0	0.5	4	3
Oklahoma	\$32,468	\$37,098	14.3	44	44	\$766	\$1,099	43.4	24	16	2.4	3.0	0.6	1	1
Texas	\$38,149	\$43,546	14.1	26	24	\$668	\$903	35.1	32	33	1.8	2.1	0.3	3	3
Mountain	\$38,170	\$43,764	14.7			\$851	\$1,130	32.8			2.2	0.3	-1.9		
Arizona	\$38,327	\$43,726	14.1	24	23	\$729	\$1,015	39.2	26	23	1.9	2.3	0.4	2	2
Colorado	\$42,301	\$49,778	17.7	13	9	\$840	\$1,155	37.5	13	12	2.0	2.3	0.3	2	2
Idaho	\$33,596	\$37,636	12.0	39	42	\$794	\$1,049	32.1	17	20	2.4	2.8	0.4	1	1
Montana	\$29,395	\$33,775	14.9	51	50	\$536	\$758	41.5	44	42	1.8	2.2	0.4	3	2
Nevada	\$42,659	\$48,025	12.6	11	15	\$723	\$989	36.7	27	25	1.7	2.1	0.4	3	3
New Mexico	\$31,232	\$35,894	14.9	46	46	\$505	\$666	31.9	47	46	1.6	1.9	0.2	4	4
Utah	\$37,266	\$41,042	10.1	27	32	\$1,739	\$2,109	21.3	1	1	4.7	5.1	0.5	1	1
Wyoming	\$38,418	\$43,817	14.1	23	22	\$880	\$1,074	22.0	8	19	2.3	2.5	0.2	1	2
Pacific	\$42,755	\$49,836	16.6			\$840	\$1,151	37.1			2.0	0.5	-1.5		
Alaska	\$34,589	\$42,650	23.3	37	25	\$488	\$718	47.2	49	45	1.4	1.7	0.3	4	4
California	\$43,588	\$51,281	17.6	8	7	\$878	\$1,217	38.7	9	8	2.0	2.4	0.4	2	2
Hawaii	\$36,890	\$41,329	12.0	29	31	\$630	\$840	33.5	36	37	1.7	2.0	0.3	3	3
Oregon	\$38,496	\$42,118	9.4	22	27	\$775	\$1,015	31.0	21	22	2.0	2.4	0.4	2	2
Washington	\$43,099	\$49,021	13.7	10	12	\$767	\$988	28.8	23	26	1.8	2.0	0.2	3	4

*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, October 2004: <http://www.irs.gov/pub/irs-soi/02in54cm.xls>

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