

**PROFILES OF INDIVIDUAL CHARITABLE CONTRIBUTIONS BY STATE, 2004**

**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 2004, 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 based on household survey data and other sources. For example, *Giving USA*, published by the AAFRC Trust for Philanthropy, estimates that total individual giving in the US was \$187.11 billion in 2004. Based on this estimate, the total of \$161.7 billion reported as itemized contributions on 2004 tax returns represents about 86 percent of all individual giving. The 2004 data on itemized deductions used in this analysis, therefore, cover about a third of US taxpayers and probably account for close to 90 percent 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 \$161.7 billion in 2004, compared with \$143.5 billion in 2003, an increase of 12.7 percent.

The average charitable contribution per return filed in 2004 was about 2.4 percent of income. Contributions as a percentage of income varied from 5.2 percent in Utah to 1.4 percent in West Virginia. Though the average charitable deduction per return was \$1,136 in 2004, state averages ranged from \$2,332 in Utah to \$517 in West Virginia.

	Amount of itemized charitable contributions		Average charitable contributions per income tax return		Average charitable contribution per return as a percentage of adjusted gross income per return
	Current Dollars (in thousands)	Annual Change (%)	Current Dollars	Annual Change (%)	Percent
<b>1999</b>	\$122,726,402	-	\$961	-	2.1%
<b>2000</b>	136,654,153	11.3	1,050	9.3	2.2
<b>2001</b>	137,754,032	0.8	1,052	0.2	2.2
<b>2002</b>	139,296,249	1.1	1,065	1.2	2.3
<b>2003</b>	143,514,039	3.0	1,106	3.8	2.3
<b>2004</b>	161,739,855	12.7	1,136	2.7	2.4
<b>Change over 5 years</b>	31.8%	-	18.2%	-	-
<b>Change over 5 years in inflation adjusted dollars</b>	16.2%	-	4.3%	-	-

\* Adjustment for inflation is done based on Consumer Price Index values for all urban consumers (CPI-U) for all items (1982-84=100) found at: [http://ftp.bls.gov/pub/special\\_requests/cpi/cpia1.txt](http://ftp.bls.gov/pub/special_requests/cpi/cpia1.txt).

## **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 2004, Connecticut's adjusted gross income (AGI) per return filed of \$ 73,073 was the highest among the states, while Mississippi's AGI of \$ 35,920 was the lowest. The national average was \$48,266. 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 14 and 45 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 September 2005, at <http://www.irs.gov/pub/irs-soi/03in54cm.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," 1998 through 2003. <http://nccsdataweb.urban.org> or 202-261-5397.

**Data on Individual Giving by State, 2004**

	Number of Returns	Adjusted Gross Income	Number of Itemized Returns	Percentage of Itemized Returns	Number of Returns with Itemized Charitable Deductions	Amount of Itemized Charitable Deductions	Average AGI for All Returns	Average Contribution of Itemizers
<b>United States</b>	<b>131,512,750</b>	<b>\$6,695,518,335</b>	<b>46,094,238</b>	<b>35%</b>	<b>40,324,495</b>	<b>\$161,739,855</b>	<b>\$50,912</b>	<b>\$3,509</b>
Alabama	1,910,403	80,884,836	571,165	30	516,203	2,492,681	42,339	4,364
Alaska	345,209	15,659,411	85,028	25	69,726	260,373	45,362	3,062
Arizona	2,372,519	116,945,948	900,777	38	789,341	2,726,707	49,292	3,027
Arkansas	1,136,031	44,373,844	275,077	24	235,048	1,224,113	39,060	4,450
California	15,327,238	881,752,963	6,067,339	40	5,287,926	21,867,927	57,528	3,604
Colorado	2,110,355	114,780,200	889,153	42	758,948	2,790,829	54,389	3,139
Connecticut	1,665,154	121,677,874	737,090	44	666,915	2,689,971	73,073	3,649
Delaware	395,657	21,274,075	144,004	36	128,976	483,253	53,769	3,356
District of Columbia	277,884	17,857,947	117,622	42	104,287	663,531	64,264	5,641
Florida	8,173,271	415,063,112	2,580,151	32	2,182,061	9,481,940	50,783	3,675
Georgia	3,782,867	181,841,225	1,475,270	39	1,318,068	5,889,948	48,070	3,992
Hawaii	606,129	28,113,640	201,672	33	178,361	560,885	46,382	2,781
Idaho	594,282	24,800,279	207,318	35	174,987	706,996	41,731	3,410
Illinois	5,762,889	312,951,786	2,085,917	36	1,840,418	7,054,524	54,305	3,382
Indiana	2,854,911	127,615,390	862,657	30	724,546	2,660,276	44,700	3,084
Iowa	1,334,499	58,021,580	421,444	32	364,827	1,159,683	43,478	2,752
Kansas	1,229,497	55,850,495	378,101	31	328,780	1,347,600	45,425	3,564
Kentucky	1,757,624	72,674,582	536,679	31	461,104	1,642,568	41,348	3,061
Louisiana	1,869,153	73,138,413	401,153	21	347,926	1,476,745	39,129	3,681
Maine	618,852	26,305,236	191,102	31	163,505	420,997	42,507	2,203
Maryland	2,635,590	158,673,583	1,303,185	49	1,177,501	4,887,219	60,204	3,750
Massachusetts	3,061,220	192,412,755	1,256,603	41	1,134,287	3,930,361	62,855	3,128
Michigan	4,561,087	218,691,826	1,674,758	37	1,483,105	5,273,947	47,947	3,149
Minnesota	2,407,792	128,344,592	1,002,973	42	896,103	3,161,729	53,304	3,152
Mississippi	1,165,951	41,881,066	267,411	23	235,536	1,128,127	35,920	4,219
Missouri	2,585,513	114,809,184	802,107	31	687,894	2,595,688	44,405	3,236
Montana	439,714	16,494,555	134,018	30	111,800	348,775	37,512	2,602
Nebraska	808,780	35,716,792	246,259	30	218,559	848,790	44,161	3,447
Nevada	1,092,600	63,026,034	404,688	37	346,729	1,500,641	57,684	3,708
New Hampshire	643,076	35,040,580	229,100	36	196,917	547,484	54,489	2,390
New Jersey	4,107,118	264,917,675	1,843,739	45	1,683,844	5,533,705	64,502	3,001
New Mexico	827,182	32,478,327	221,119	27	182,596	597,754	39,264	2,703
New York	8,625,432	509,011,440	3,327,349	39	3,059,647	14,454,791	59,013	4,344
North Carolina	3,769,920	170,124,706	1,358,407	36	1,202,020	4,951,103	45,127	3,645
North Dakota	305,030	12,161,664	56,120	18	47,463	177,256	39,870	3,159
Ohio	5,447,064	241,421,550	1,856,819	34	1,549,030	4,899,563	44,321	2,639
Oklahoma	1,476,128	60,730,733	435,349	29	384,823	1,848,895	41,142	4,247
Oregon	1,604,383	73,781,261	665,825	42	558,147	1,837,003	45,987	2,759
Pennsylvania	5,811,227	278,531,309	1,845,089	32	1,640,811	5,687,269	47,930	3,082
Rhode Island	500,314	25,410,961	187,597	37	170,391	463,166	50,790	2,469
South Carolina	1,844,497	76,864,899	598,316	32	533,019	2,360,175	41,673	3,945
South Dakota	362,240	14,818,868	66,654	18	55,544	262,701	40,909	3,941
Tennessee	2,606,931	114,815,245	657,196	25	563,748	3,027,271	44,042	4,606
Texas	9,431,995	448,956,879	2,388,843	25	1,991,596	9,927,577	47,599	4,156
Utah	996,414	44,972,147	399,976	40	363,102	2,323,832	45,134	5,810
Vermont	306,271	13,620,210	91,509	30	74,167	212,733	44,471	2,325
Virginia	3,491,196	197,533,109	1,411,199	40	1,239,949	4,809,374	56,580	3,408
Washington	2,860,940	153,790,759	1,051,131	3	886,745	3,435,403	53,755	3,268
West Virginia	747,838	28,132,887	130,571	17	105,097	386,452	37,619	2,960
Wisconsin	2,621,165	124,451,141	998,553	38	861,003	2,397,315	47,479	2,401
Wyoming	243,718	12,318,762	53,056	22	41,369	322,209	50,545	6,073

Source: IRS Statistics of Income, September 2006: <http://www.irs.gov/taxstats/indtaxstats/article/0,,id=103106,00.html>  
 Prepared by the National Center for Charitable Statistics at the Urban Institute

Appendix A: Data on 2004 Itemized Charitable Contributions from the IRS Statistics of Income

	Total number of	Average adjusted gross		Number of returns with itemized		Total charitable	Average charitable		Average charitable		Average charitable	
	income tax	income (AGI) per return		charitable contributions		contributions	contributions per return		contributions per return		contributions per return	
	returns	Dollars (actual)	State rank*	Number	% of return	itemized on return	Dollars (actual)	State rank*	Dollars (actual)	State rank*	%	State quartile**
	Number					(in thousands)						
<b>United States</b>	<b>131,512,750</b>	<b>\$ 50,912</b>		<b>40,324,495</b>	<b>30.7%</b>	<b>\$ 161,739,855</b>	<b>\$ 4,011</b>		<b>\$ 1,230</b>		<b>2.4%</b>	
<b>New England</b>	<b>6,794,887</b>	<b>60,997</b>		<b>2,406,182</b>	<b>35.4</b>	<b>8,264,712</b>	<b>3,435</b>		<b>1,216</b>		<b>2.0</b>	
Connecticut	1,665,154	73,073	1	666,915	40.1	2,689,971	4,033	22	1,615	5	2.2	3
Maine	618,852	42,507	38	163,505	26.4	420,997	2,575	51	680	49	1.6	4
Massachusetts	3,061,220	62,855	4	1,134,287	37.1	3,930,361	3,465	38	1,284	16	2.0	3
New Hampshire	643,076	54,489	10	196,917	30.6	547,484	2,780	49	851	42	1.6	4
Rhode Island	500,314	50,790	16	170,391	34.1	463,166	2,718	50	926	37	1.8	4
Vermont	306,271	44,471	32	74,167	24.2	212,733	2,868	47	695	48	1.6	4
<b>Middle Atlantic</b>	<b>18,543,777</b>	<b>56,755</b>		<b>6,384,302</b>	<b>34.4</b>	<b>25,675,765</b>	<b>4,022</b>		<b>1,385</b>		<b>2.4</b>	
New Jersey	4,107,118	64,502	2	1,683,844	41.0	5,533,705	3,286	41	1,347	10	2.1	3
New York	8,625,432	59,013	6	3,059,647	35.5	14,454,791	4,724	11	1,676	4	2.8	1
Pennsylvania	5,811,227	47,930	22	1,640,811	28.2	5,687,269	3,466	37	979	33	2.0	3
<b>East North Central</b>	<b>21,247,116</b>	<b>48,248</b>		<b>6,458,102</b>	<b>30.4</b>	<b>22,285,625</b>	<b>3,451</b>		<b>1,049</b>		<b>2.2</b>	
Illinois	5,762,889	54,305	12	1,840,418	31.9	7,054,524	3,833	26	1,224	19	2.3	3
Indiana	2,854,911	44,700	31	724,546	25.4	2,660,276	3,672	33	932	36	2.1	3
Michigan	4,561,087	47,947	21	1,483,105	32.5	5,273,947	3,556	35	1,156	25	2.4	2
Ohio	5,447,064	44,321	34	1,549,030	28.4	4,899,563	3,163	44	899	40	2.0	3
Wisconsin	2,621,165	47,479	24	861,003	32.8	2,397,315	2,784	48	915	39	1.9	4
<b>West North Central</b>	<b>9,033,351</b>	<b>46,464</b>		<b>2,599,170</b>	<b>28.8</b>	<b>9,553,447</b>	<b>3,676</b>		<b>1,058</b>		<b>2.3</b>	
Iowa	1,334,499	43,478	37	364,827	27.3	1,159,683	3,179	43	869	41	2.0	4
Kansas	1,229,497	45,425	27	328,780	26.7	1,347,600	4,099	20	1,096	28	2.4	2
Minnesota	2,407,792	53,304	15	896,103	37.2	3,161,729	3,528	36	1,313	14	2.5	2
Missouri	2,585,513	44,405	33	687,894	26.6	2,595,688	3,773	27	1,004	32	2.3	3
Nebraska	808,780	44,161	35	218,559	27.0	848,790	3,884	23	1,049	31	2.4	2
North Dakota	305,030	39,870	45	47,463	15.6	177,256	3,735	29	581	50	1.5	4
South Dakota	362,240	40,909	44	55,544	15.3	262,701	4,730	10	725	46	1.8	4
<b>South Atlantic</b>	<b>25,118,720</b>	<b>50,455</b>		<b>7,990,978</b>	<b>31.8</b>	<b>33,912,995</b>	<b>4,244</b>		<b>1,350</b>		<b>2.7</b>	
Delaware	395,657	53,769	13	128,976	32.6	483,253	3,747	28	1,221	20	2.3	2
District of Columbia	277,884	64,264	3	104,287	37.5	663,531	6,363	3	2,388	1	3.7	1
Florida	8,173,271	50,783	17	2,182,061	26.7	9,481,940	4,345	14	1,160	24	2.3	2
Georgia	3,782,867	48,070	20	1,318,068	34.8	5,889,948	4,469	12	1,557	6	3.2	1
Maryland	2,635,590	60,204	5	1,177,501	44.7	4,887,219	4,151	17	1,854	3	3.1	1
North Carolina	3,769,920	45,127	30	1,202,020	31.9	4,951,103	4,119	19	1,313	13	2.9	1
South Carolina	1,844,497	41,673	41	533,019	28.9	2,360,175	4,428	13	1,280	17	3.1	1
Virginia	3,491,196	56,580	9	1,239,949	35.5	4,809,374	3,879	24	1,378	8	2.4	2
West Virginia	747,838	37,619	49	105,097	14.1	386,452	3,677	32	517	51	1.4	4
<b>East South Central</b>	<b>7,440,909</b>	<b>41,696</b>		<b>1,776,591</b>	<b>23.9</b>	<b>8,290,647</b>	<b>4,667</b>		<b>1,114</b>		<b>2.7</b>	
Alabama	1,910,403	42,339	39	516,203	27.0	2,492,681	4,829	7	1,305	15	3.1	1
Kentucky	1,757,624	41,348	42	461,104	26.2	1,642,568	3,562	34	935	35	2.3	3
Mississippi	1,165,951	35,920	51	235,536	20.2	1,128,127	4,790	9	968	34	2.7	1
Tennessee	2,606,931	44,042	36	563,748	21.6	3,027,271	5,370	4	1,161	23	2.6	1
<b>West South Central</b>	<b>13,913,307</b>	<b>45,079</b>		<b>2,959,393</b>	<b>21.3</b>	<b>14,477,330</b>	<b>4,892</b>		<b>1,041</b>		<b>2.8</b>	
Arkansas	1,136,031	39,060	48	235,048	20.7	1,224,113	5,208	5	1,078	29	2.8	1
Louisiana	1,869,153	39,129	47	347,926	18.6	1,476,745	4,244	16	790	44	2.0	3
Oklahoma	1,476,128	41,142	43	384,823	26.1	1,848,895	4,805	8	1,253	18	3.0	1
Texas	9,431,995	47,599	23	1,991,596	21.1	9,927,577	4,985	6	1,053	30	2.2	3
<b>Mountain</b>	<b>8,676,784</b>	<b>49,075</b>		<b>2,768,872</b>	<b>31.9</b>	<b>11,317,743</b>	<b>4,087</b>		<b>1,304</b>		<b>2.7</b>	
Arizona	2,372,519	49,292	19	789,341	33.3	2,726,707	3,454	39	1,149	26	2.3	2
Colorado	2,110,355	54,389	11	758,948	36.0	2,790,829	3,677	31	1,322	11	2.4	2
Idaho	594,282	41,731	40	174,987	29.4	706,996	4,040	21	1,190	22	2.9	1
Montana	439,714	37,512	50	111,800	25.4	348,775	3,120	46	793	43	2.1	3
Nevada	1,092,600	57,684	7	346,729	31.7	1,500,641	4,328	15	1,373	9	2.4	2
New Mexico	827,182	39,264	46	182,596	22.1	597,754	3,274	42	723	47	1.8	4
Utah	996,414	45,134	29	363,102	36.4	2,323,832	6,400	2	2,332	2	5.2	1
Wyoming	243,718	50,545	18	41,369	17.0	322,209	7,789	1	1,322	12	2.6	2
<b>Pacific</b>	<b>20,743,899</b>	<b>55,587</b>		<b>6,980,905</b>	<b>33.7</b>	<b>27,961,591</b>	<b>4,005</b>		<b>1,348</b>		<b>2.4</b>	
Alaska	345,209	45,362	28	69,726	20.2	260,373	3,734	30	754	45	1.7	4
California	15,327,238	57,528	8	5,287,926	34.5	21,867,927	4,135	18	1,427	7	2.5	2
Hawaii	606,129	46,382	25	178,361	29.4	560,885	3,145	45	925	38	2.0	4
Oregon	1,604,383	45,987	26	558,147	34.8	1,837,003	3,291	40	1,145	27	2.5	2
Washington	2,860,940	53,755	14	886,745	31.0	3,435,403	3,874	25	1,201	21	2.2	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, September 2006: <http://www.irs.gov/taxstats/indtaxstats/article/0,,id=103106,00.html>  
Prepared by the National Center for Charitable Statistics at the Urban Institute

**Appendix B: Change in AGI and Average Charitable Contributions by State,  
Based on Contributions Itemized on Individual Income Tax Returns, 1998 – 2004**

	Average adjusted gross income per income tax return					Average charitable contribution per return				
	1998 Dollars (actual)	2004 Dollars (actual)	Percent Change 1998-04	1998 State rank*	2004 State rank*	1998 Dollars (actual)	2004 Dollars (actual)	Percent Change 1998-2004	1998 State rank*	2004 State rank*
<b>United States</b>	<b>\$ 42,917</b>	<b>\$ 50,912</b>	<b>18.6%</b>			<b>\$ 857</b>	<b>\$ 1,230</b>	<b>43.5%</b>		
<b>New England</b>	<b>50,717</b>	<b>60,997</b>	<b>20.3%</b>			<b>847</b>	<b>1,216</b>	<b>43.5</b>		
Connecticut	60,910	73,073	20.0	1	1	1,070	1,615	51.0	5	5
Maine	35,273	42,507	20.5	41	38	514	680	32.4	49	49
Massachusetts	51,812	62,855	21.3	3	4	891	1,284	44.1	15	16
New Hampshire	46,226	54,489	17.9	10	10	635	851	34.0	42	42
Rhode Island	41,481	50,790	22.4	19	16	648	926	42.8	41	37
Vermont	37,520	44,471	18.5	36	32	578	695	20.2	43	48
<b>Middle Atlantic</b>	<b>47,799</b>	<b>56,755</b>	<b>18.7</b>			<b>992</b>	<b>1,385</b>	<b>39.5</b>		
New Jersey	54,210	64,502	19.0	2	2	993	1,347	35.7	7	10
New York	49,149	59,013	20.1	5	6	1,178	1,676	42.2	4	4
Pennsylvania	41,376	47,930	15.8	20	22	720	979	35.9	34	33
<b>East North Central</b>	<b>42,442</b>	<b>48,248</b>	<b>13.7</b>			<b>775</b>	<b>1,049</b>	<b>35.3</b>		
Illinois	47,186	54,305	15.1	8	12	856	1,224	43.0	19	19
Indiana	39,649	44,700	12.7	27	31	731	932	27.4	33	36
Michigan	43,641	47,947	9.9	16	21	850	1,156	36.1	21	25
Ohio	38,621	44,321	14.8	31	34	658	899	36.7	39	40
Wisconsin	41,049	47,479	15.7	23	24	763	915	19.8	31	39
<b>West North Central</b>	<b>39,772</b>	<b>46,464</b>	<b>16.8</b>			<b>781</b>	<b>1,058</b>	<b>35.4</b>		
Iowa	36,926	43,478	17.7	37	37	658	869	32.0	38	41
Kansas	40,309	45,425	12.7	25	27	808	1,096	35.6	28	28
Minnesota	44,877	53,304	18.8	14	15	951	1,313	38.0	10	14
Missouri	38,664	44,405	14.8	30	33	732	1,004	37.1	32	32
Nebraska	38,108	44,161	15.9	33	35	835	1,049	25.6	23	31
North Dakota	32,180	39,870	23.9	48	45	452	581	28.5	50	50
South Dakota	33,359	40,909	22.6	45	44	540	725	34.2	47	46
<b>South Atlantic</b>	<b>42,045</b>	<b>50,455</b>	<b>20.0</b>			<b>924</b>	<b>1,350</b>	<b>46.1</b>		
Delaware	44,621	53,769	20.5	15	13	944	1,221	29.4	12	20
District of Columbia	49,460	64,264	29.9	4	3	1,572	2,388	51.9	2	1
Florida	42,252	50,783	20.2	17	17	821	1,160	41.4	25	24
Georgia	41,707	48,070	15.3	18	20	1,035	1,557	50.4	6	6
Maryland	48,217	60,204	24.9	6	5	1,182	1,854	56.9	3	3
North Carolina	38,953	45,127	15.8	29	30	915	1,313	43.6	13	13
South Carolina	35,487	41,673	17.4	38	41	868	1,280	47.4	18	17
Virginia	45,623	56,580	24.0	12	9	944	1,378	45.9	11	8
West Virginia	31,866	37,619	18.1	49	49	380	517	36.1	51	51
<b>East South Central</b>	<b>35,461</b>	<b>41,696</b>	<b>17.6</b>			<b>757</b>	<b>1,114</b>	<b>47.1</b>		
Alabama	35,364	42,339	19.7	40	39	879	1,305	48.4	16	15
Kentucky	35,442	41,348	16.7	39	42	653	935	43.2	40	35
Mississippi	31,056	35,920	15.7	50	51	677	968	43.0	36	34
Tennessee	37,586	44,042	17.2	35	36	774	1,161	50.1	29	23
<b>West South Central</b>	<b>38,710</b>	<b>45,079</b>	<b>16.5</b>			<b>705</b>	<b>1,041</b>	<b>47.6</b>		
Arkansas	32,655	39,060	19.6	47	48	765	1,078	40.9	30	29
Louisiana	34,829	39,129	12.3	43	47	557	790	41.8	45	44
Oklahoma	34,073	41,142	20.7	44	43	812	1,253	54.3	27	18
Texas	41,063	47,599	15.9	22	23	711	1,053	48.0	35	30
<b>Mountain</b>	<b>40,834</b>	<b>49,075</b>	<b>20.2</b>			<b>924</b>	<b>1,304</b>	<b>41.2</b>		
Arizona	41,278	49,292	19.4	21	19	813	1,149	41.4	26	26
Colorado	45,560	54,389	19.4	13	11	898	1,322	47.2	14	11
Idaho	35,141	41,731	18.8	42	40	842	1,190	41.3	22	22
Montana	30,970	37,512	21.1	51	50	570	793	39.2	44	43
Nevada	46,215	57,684	24.8	11	7	875	1,373	56.9	17	9
New Mexico	32,727	39,264	20.0	46	46	537	723	34.6	48	47
Utah	38,997	45,134	15.7	28	29	1,805	2,332	29.2	1	2
Wyoming	40,930	50,545	23.5	24	18	992	1,322	33.2	8	12
<b>Pacific</b>	<b>45,824</b>	<b>55,587</b>	<b>21.3</b>			<b>930</b>	<b>1,348</b>	<b>44.9</b>		
Alaska	38,257	45,362	18.6	32	28	556	754	35.7	46	45
California	46,645	57,528	23.3	9	8	975	1,427	46.3	9	7
Hawaii	37,711	46,382	23.0	34	25	676	925	36.8	37	38
Oregon	39,915	45,987	15.2	26	26	827	1,145	38.4	24	27
Washington	47,443	53,755	13.3	7	14	851	1,201	41.1	20	21

\*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, September 2006: <http://www.irs.gov/taxstats/indtaxstats/article/0,id=103106.00.html>

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

**Appendix C: Change in Average Charitable Contributions as a Percentage of AGI by State,  
Based on Contributions Itemized on Individual Income Tax Returns, 1998 – 2004**

	Average charitable contribution per return as a percentage of adjusted gross income per return				
	1998 Percent	2004 Percent	Change 1998-2004	1998 State quartile**	2004 State quartile**
<b>United States</b>	<b>2.0%</b>	<b>2.4%</b>	<b>0.4%</b>		
<b>New England</b>	<b>1.7</b>	<b>2.0</b>	<b>0.3</b>		
Connecticut	1.8	2.2	0.5	3	3
Maine	1.5	1.6	0.1	4	4
Massachusetts	1.7	2.0	0.3	4	3
New Hampshire	1.4	1.6	0.2	4	4
Rhode Island	1.6	1.8	0.3	4	4
Vermont	1.5	1.6	0.0	4	4
<b>Middle Atlantic</b>	<b>2.1</b>	<b>2.4</b>	<b>0.3</b>		
New Jersey	1.8	2.1	0.3	3	3
New York	2.4	2.8	0.4	1	1
Pennsylvania	1.7	2.0	0.3	3	3
<b>East North Central</b>	<b>1.8</b>	<b>2.2</b>	<b>0.4</b>		
Illinois	1.8	2.3	0.4	3	3
Indiana	1.8	2.1	0.3	3	3
Michigan	1.9	2.4	0.5	2	2
Ohio	1.7	2.0	0.3	4	3
Wisconsin	1.9	1.9	0.1	3	4
<b>West North Central</b>	<b>2.0</b>	<b>2.3</b>	<b>0.3</b>		
Iowa	1.8	2.0	0.2	3	4
Kansas	2.0	2.4	0.4	2	2
Minnesota	2.1	2.5	0.3	2	2
Missouri	1.9	2.3	0.4	3	3
Nebraska	2.2	2.4	0.2	1	2
North Dakota	1.4	1.5	0.1	4	4
South Dakota	1.6	1.8	0.2	4	4
<b>South Atlantic</b>	<b>2.2</b>	<b>2.7</b>	<b>0.5</b>		
Delaware	2.1	2.3	0.2	2	2
District of Columbia	3.2	3.7	0.5	1	1
Florida	1.9	2.3	0.3	2	2
Georgia	2.5	3.2	0.8	1	1
Maryland	2.5	3.1	0.6	1	1
North Carolina	2.3	2.9	0.6	1	1
South Carolina	2.4	3.1	0.6	1	1
Virginia	2.1	2.4	0.4	2	2
West Virginia	1.2	1.4	0.2	4	4
<b>East South Central</b>	<b>2.1</b>	<b>2.7</b>	<b>0.6</b>		
Alabama	2.5	3.1	0.6	1	1
Kentucky	1.8	2.3	0.4	3	3
Mississippi	2.2	2.7	0.5	2	1
Tennessee	2.1	2.6	0.6	2	1
<b>West South Central</b>	<b>1.8</b>	<b>2.3</b>	<b>0.5</b>		
Arkansas	2.3	2.8	0.4	1	1
Louisiana	1.6	2.0	0.4	4	3
Oklahoma	2.4	3.0	0.7	1	1
Texas	1.7	2.2	0.5	3	3
<b>Mountain</b>	<b>2.3</b>	<b>2.7</b>	<b>0.4</b>		
Arizona	2.0	2.3	0.4	2	2
Colorado	2.0	2.4	0.5	2	2
Idaho	2.4	2.9	0.5	1	1
Montana	1.8	2.1	0.3	3	3
Nevada	1.9	2.4	0.5	2	2
New Mexico	1.6	1.8	0.2	4	4
Utah	4.6	5.2	0.5	1	1
Wyoming	2.4	2.6	0.2	1	2
<b>Pacific</b>	<b>2.0</b>	<b>2.4</b>	<b>0.4</b>		
Alaska	1.5	1.7	0.2	4	4
California	2.1	2.5	0.4	2	2
Hawaii	1.8	2.0	0.2	3	4
Oregon	2.1	2.5	0.4	2	2
Washington	1.8	2.2	0.4	3	3

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

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