

PROFILES OF INDIVIDUAL CHARITABLE CONTRIBUTIONS BY STATE, 2005

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 2005, only 36 percent of US taxpayers chose to itemize deductions on their returns. This means that 64 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 \$260.3 billion in 2005 due to a large philanthropic response to an unusual sequence of three major natural disasters. Based on this estimate, the total of \$181 billion reported as itemized contributions on 2005 tax returns represents about 70 percent of all individual giving. The 2005 data on itemized deductions used in this analysis, therefore, cover about a third of US taxpayers and probably account for three quarters 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 \$181 billion in 2005, compared with \$161.7 billion in 2004, an increase of approximately 11.9 percent.

The average charitable contribution per return filed in 2005 was about 2.5 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 \$1,354 in 2005, state averages ranged from \$2,524 in Utah to \$571 in West Virginia.

	Amount of itemized charitable contributions		Average charitable contribution 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 (%)	%
2000	136,654,153	-	1,050	-	2.2
2001	137,754,032	0.8	1,052	0.2	2.2
2002	139,296,249	1.1	1,065	1.2	2.3
2003	143,514,039	3.0	1,106	3.8	2.3
2004	161,739,855	12.7	1,136	2.7	2.4
2005	181,008,825	11.9	1,354	19.2	2.5
Change over 5 years	32.5%	-	29.0%	-	-
Change over 5 years in inflation adjusted dollars	16.8%	-	13.7%	-	-

* 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.

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 44.6 percent of all tax returns are itemized, and South Dakota, where 15.8 percent of all tax returns are itemized, would probably provide limited information.

Moreover, states vary widely in average income per resident. In 2005, Connecticut's adjusted gross income (AGI) per return filed of \$78,650 was the highest among the states, while Mississippi's AGI of \$ 38,766 was the lowest. The national average was \$54,637. 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 14.4 and 44.6 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 in August 2007, at <http://www.irs.gov/taxstats/article/0,,id=171535,00.html>.

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

The New Nonprofit Almanac & Desk Reference. 2008. 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

2004 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 2005. <http://nccsdataweb.urban.org> or 202-261-5397.

Data on Individual Giving by State, 2005 (dollars in thousands)

	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
United States	133,663,209	\$7,302,903,152	47,732,734	36%	41,275,243	\$181,008,825	\$54,637	\$3,792
Alabama	1,955,914	88,628,735	603,044	31	541,002	2,785,924	45,313	4,620
Alaska	346,927	16,725,880	88,077	25	70,814	275,757	48,212	3,131
Arizona	2,474,093	135,510,440	954,921	39	826,288	3,373,704	54,772	3,533
Arkansas	1,153,654	47,857,444	287,936	25	244,006	1,594,538	41,483	5,538
California	15,572,877	970,448,917	6,219,166	40	5,336,371	24,450,235	62,317	3,931
Colorado	2,160,153	125,994,344	913,957	42	773,847	3,152,757	58,327	3,450
Connecticut	1,681,956	132,285,344	756,359	45	677,964	2,928,293	78,650	3,872
Delaware	402,938	23,183,670	149,792	37	132,255	534,422	57,537	3,568
District of Columbia	282,474	19,712,600	120,463	43	105,252	747,791	69,786	6,208
Florida	8,411,496	481,888,152	2,776,749	33	2,322,181	11,346,130	57,289	4,086
Georgia	3,917,976	199,214,881	1,551,969	40	1,365,436	6,528,789	50,846	4,207
Hawaii	621,014	31,284,219	208,043	34	180,850	599,716	50,376	2,883
Idaho	613,932	28,226,440	216,983	35	181,860	872,397	45,976	4,021
Illinois	5,836,193	335,321,455	2,134,444	37	1,867,448	7,616,811	57,456	3,569
Indiana	2,883,701	134,324,776	891,252	31	744,916	2,964,563	46,581	3,326
Iowa	1,346,535	61,643,860	429,495	32	369,998	1,284,346	45,780	2,990
Kansas	1,241,568	60,483,659	388,766	31	335,194	1,512,725	48,716	3,891
Kentucky	1,779,856	77,639,797	554,060	31	473,007	1,795,410	43,621	3,240
Louisiana	1,770,050	77,629,149	463,593	26	369,163	1,657,061	43,857	3,574
Maine	621,150	27,763,882	196,777	32	166,070	481,528	44,698	2,447
Maryland	2,674,329	170,124,868	1,337,918	50	1,192,798	5,154,496	63,614	3,853
Massachusetts	3,083,021	206,948,515	1,287,789	42	1,149,732	4,365,190	67,125	3,390
Michigan	4,562,770	226,438,921	1,694,912	37	1,489,540	5,416,842	49,628	3,196
Minnesota	2,445,599	137,232,136	1,033,388	42	914,303	3,376,088	56,114	3,267
Mississippi	1,169,598	45,340,179	309,696	26	262,176	1,380,233	38,766	4,457
Missouri	2,610,839	122,774,783	833,106	32	706,497	2,967,561	47,025	3,562
Montana	448,050	18,315,335	139,437	31	114,960	393,810	40,878	2,824
Nebraska	816,053	37,830,701	253,156	31	223,314	980,012	46,358	3,871
Nevada	1,150,204	72,209,472	428,759	37	361,102	1,750,009	62,780	4,082
New Hampshire	650,233	37,533,740	237,741	37	201,911	637,010	57,724	2,679
New Jersey	4,152,741	282,306,218	1,878,369	45	1,697,824	5,822,982	67,981	3,100
New Mexico	843,476	35,785,778	226,931	27	186,402	685,047	42,427	3,019
New York	8,715,913	552,244,486	3,381,583	39	3,071,129	15,733,924	63,360	4,653
North Carolina	3,879,609	186,047,795	1,415,903	36	1,246,872	5,464,617	47,955	3,859
North Dakota	307,235	12,970,269	58,361	19	48,536	196,339	42,216	3,364
Ohio	5,459,548	252,434,762	1,887,513	35	1,565,330	5,234,083	46,237	2,773
Oklahoma	1,495,579	66,783,183	459,739	31	391,399	2,431,757	44,654	5,289
Oregon	1,645,481	81,023,741	688,536	42	571,951	2,013,844	49,240	2,925
Pennsylvania	5,867,052	299,493,501	1,898,792	32	1,673,963	6,259,240	51,047	3,296
Rhode Island	502,440	26,529,043	191,745	38	172,490	447,356	52,800	2,333
South Carolina	1,885,351	84,321,938	621,499	33	551,156	2,549,327	44,725	4,102
South Dakota	367,105	16,165,957	70,354	19	58,171	358,708	44,036	5,099
Tennessee	2,657,790	123,251,823	686,807	26	587,026	3,544,742	46,374	5,161
Texas	9,727,703	507,165,219	2,528,425	26	2,095,934	11,901,153	52,136	4,707
Utah	1,030,683	51,060,650	416,846	40	375,675	2,601,398	49,541	6,241
Vermont	309,831	14,703,594	94,853	31	76,211	247,578	47,457	2,610
Virginia	3,540,757	214,671,763	1,456,470	41	1,263,525	5,315,888	60,629	3,650
Washington	2,931,911	168,672,520	1,090,705	37	912,383	3,721,762	57,530	3,412
West Virginia	753,593	30,318,090	135,762	18	108,320	430,624	40,231	3,172
Wisconsin	2,656,046	132,137,153	1,025,544	39	877,418	2,688,707	49,750	2,622
Wyoming	248,212	14,299,375	56,249	23	43,273	435,601	57,610	7,744

Source: IRS Statistics of Income, August 2007: <http://www.irs.gov/taxstats/article/0,,id=171535,00.html>. Prepared by the National Center for Charitable Statistics at the Urban Institute

Appendix A: Data on 2005 Itemized Charitable Contributions from the IRS Statistics of Income

	Total number of income tax returns	Average adjusted gross income (AGI) per return		Number of returns with itemized charitable contributions		Total charitable contributions itemized on return Dollars (in thousands)	Average charitable contributions per return with itemized charitable contributions		Average charitable contributions per return		Average charitable contributions per return as a percentage of AGI per return	
		Dollars (actual)	State rank*	Number	% of return		Dollars (actual)	State rank*	Dollars (actual)	State rank*	%	State quartile**
United States	133,663,209	\$ 54,637		41,275,243	30.9%	\$ 181,008,825	\$ 4,385		\$ 1,354		2.5%	
New England	6,848,631	65,088		2,444,378	35.7	9,106,955	3,726		1,330		2.0	
Connecticut	1,681,956	78,650	1	677,964	40.3	2,928,293	4,319	23	1,741	6	2.2	3
Maine	621,150	44,698	41	166,070	26.7	481,528	2,900	50	775	49	1.7	4
Massachusetts	3,083,021	67,125	4	1,149,732	37.3	4,365,190	3,797	35	1,416	15	2.1	3
New Hampshire	650,233	57,724	11	201,911	31.1	637,010	3,155	48	980	38	1.7	4
Rhode Island	502,440	52,800	19	172,490	34.3	447,356	2,594	51	890	44	1.7	4
Vermont	309,831	47,457	31	76,211	24.6	247,578	3,249	47	799	47	1.7	4
Middle Atlantic	18,735,706	60,529		6,442,916	34.4	27,816,146	4,317		1,485		2.5	
New Jersey	4,152,741	67,981	3	1,697,824	40.9	5,822,982	3,430	43	1,402	17	2.1	4
New York	8,715,913	63,360	6	3,071,129	35.2	15,733,924	5,123	11	1,805	4	2.8	2
Pennsylvania	5,867,052	51,047	21	1,673,963	28.5	6,259,240	3,739	37	1,067	34	2.1	3
East North Central	21,398,258	50,502		6,544,652	30.6	23,921,006	3,655		1,118		2.2	
Illinois	5,836,193	57,456	15	1,867,448	32.0	7,616,811	4,079	28	1,305	25	2.3	3
Indiana	2,883,701	46,581	33	744,916	25.8	2,964,563	3,980	32	1,028	35	2.2	3
Michigan	4,562,770	49,628	25	1,489,540	32.6	5,416,842	3,637	40	1,187	31	2.4	2
Ohio	5,459,548	46,237	36	1,565,330	28.7	5,234,083	3,344	45	959	41	2.1	4
Wisconsin	2,656,046	49,750	24	877,418	33.0	2,688,707	3,064	49	1,012	36	2.0	4
West North Central	9,134,934	49,163		2,656,013	29.1	10,675,779	4,019		1,169		2.4	
Iowa	1,346,535	45,780	38	369,998	27.5	1,284,346	3,471	42	954	42	2.1	4
Kansas	1,241,568	48,716	28	335,194	27.0	1,512,725	4,513	18	1,218	29	2.5	2
Minnesota	2,445,599	56,114	17	914,303	37.4	3,376,088	3,693	38	1,380	19	2.5	2
Missouri	2,610,839	47,025	32	706,497	27.1	2,967,561	4,200	25	1,137	33	2.4	2
Nebraska	816,053	46,358	35	223,314	27.4	980,012	4,388	20	1,201	30	2.6	2
North Dakota	307,235	42,216	47	48,536	15.8	196,339	4,045	30	639	50	1.5	4
South Dakota	367,105	44,036	43	58,171	15.8	358,708	6,166	6	977	39	2.2	3
South Atlantic	25,748,523	54,740		8,287,795	32.2	38,072,084	4,594		1,479		2.7	
Delaware	402,938	57,537	13	132,255	32.8	534,422	4,041	31	1,326	24	2.3	3
District of Columbia	282,474	69,786	2	105,252	37.3	747,791	7,105	2	2,647	1	3.8	1
Florida	8,411,496	57,289	16	2,322,181	27.6	11,346,130	4,886	12	1,349	22	2.4	3
Georgia	3,917,976	50,846	22	1,365,436	34.9	6,528,789	4,781	15	1,666	7	3.3	1
Maryland	2,674,329	63,614	5	1,192,798	44.6	5,154,496	4,321	22	1,927	3	3.0	1
North Carolina	3,879,609	47,955	30	1,246,872	32.1	5,464,617	4,383	21	1,409	16	2.9	1
South Carolina	1,885,351	44,725	40	551,156	29.2	2,549,327	4,625	16	1,352	21	3.0	1
Virginia	3,540,757	60,629	9	1,263,525	35.7	5,315,888	4,207	24	1,501	11	2.5	2
West Virginia	753,593	40,231	50	108,320	14.4	430,624	3,975	33	571	51	1.4	4
East South Central	7,563,158	44,275		1,863,211	24.6	9,506,309	5,102		1,257		2.8	
Alabama	1,955,914	45,313	39	541,002	27.7	2,785,924	5,150	10	1,424	13	3.1	1
Kentucky	1,779,856	43,621	45	473,007	26.6	1,795,410	3,796	36	1,009	37	2.3	3
Mississippi	1,169,598	38,766	51	262,176	22.4	1,380,233	5,265	9	1,180	32	3.0	1
Tennessee	2,657,790	46,374	34	587,026	22.1	3,544,742	6,038	7	1,334	23	2.9	1
West South Central	14,146,986	49,441		3,100,502	21.9	17,584,509	5,672		1,243		2.5	
Arkansas	1,153,654	41,483	48	244,006	21.2	1,594,538	6,535	4	1,382	18	3.3	1
Louisiana	1,770,050	43,857	44	369,163	20.9	1,657,061	4,489	19	936	43	2.1	3
Oklahoma	1,495,579	44,654	42	391,399	26.2	2,431,757	6,213	5	1,626	8	3.6	1
Texas	9,727,703	52,136	20	2,095,934	21.5	11,901,153	5,678	8	1,223	28	2.3	3
Mountain	8,968,803	53,675		2,863,407	31.9	13,264,723	4,632		1,479		2.8	
Arizona	2,474,093	54,772	18	826,288	33.4	3,373,704	4,083	26	1,364	20	2.5	2
Colorado	2,160,153	58,327	10	773,847	35.8	3,152,757	4,074	29	1,460	12	2.5	2
Idaho	613,932	45,976	37	181,860	29.6	872,397	4,797	14	1,421	14	3.1	1
Montana	448,050	40,878	49	114,960	25.7	393,810	3,426	44	879	45	2.2	3
Nevada	1,150,204	62,780	7	361,102	31.4	1,750,009	4,846	13	1,521	10	2.4	2
New Mexico	843,476	42,427	46	186,402	22.1	685,047	3,675	39	812	46	1.9	4
Utah	1,030,683	49,541	26	375,675	36.4	2,601,398	6,925	3	2,524	2	5.1	1
Wyoming	248,212	57,610	12	43,273	17.4	435,601	10,066	1	1,755	5	3.0	1
Pacific	21,118,210	60,050		7,072,369	33.5	31,061,314	4,392		1,471		2.4	
Alaska	346,927	48,212	29	70,814	20.4	275,757	3,894	34	795	48	1.6	4
California	15,572,877	62,317	8	5,336,371	34.3	24,450,235	4,582	17	1,570	9	2.5	2
Hawaii	621,014	50,376	23	180,850	29.1	599,716	3,316	46	966	40	1.9	4
Oregon	1,645,481	49,240	27	571,951	34.8	2,013,844	3,521	41	1,224	27	2.5	2
Washington	2,931,911	57,530	14	912,383	31.1	3,721,762	4,079	27	1,269	26	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, August 2007: <http://www.irs.gov/taxstats/article/0,,id=171535,00.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, 2000 – 2005**

	Average adjusted gross income per income tax return					Average charitable contribution per return				
	2000 Dollars (actual)	2005 Dollars (actual)	Percent Change 2000-05	2000 State rank*	2005 State rank*	2000 Dollars (actual)	2005 Dollars (actual)	Percent Change 2000-2005	2000 State rank*	2005 State rank*
United States	\$ 48,470	54,637	12.7%			\$ 1,050	\$1,354	29.0%		
New England	60,889	65,088	6.9			1,149	1,330	15.7		
Connecticut	70,428	78,650	11.7	1	1	1,410	1,741	23.5	5	6
Maine	40,245	44,698	11.1	37	41	666	775	16.4	46	49
Massachusetts	65,098	67,125	3.1	2	4	1,275	1,416	11.0	9	15
New Hampshire	54,784	57,724	5.4	7	11	788	980	24.3	37	38
Rhode Island	46,545	52,800	13.4	18	19	780	890	14.1	38	44
Vermont	42,195	47,457	12.5	31	31	731	799	9.3	43	47
Middle Atlantic	53,687	60,529	12.7			1,175	1,485	26.4		
New Jersey	62,273	67,981	9.2	3	3	1,209	1,402	16.0	10	17
New York	55,300	63,360	14.6	6	6	1,372	1,805	31.6	6	4
Pennsylvania	45,290	51,047	12.7	23	21	859	1,067	24.2	33	34
East North Central	46,114	50,502	9.5			896	1,118	24.8		
Illinois	52,358	57,456	9.7	11	15	1,019	1,305	28.1	20	25
Indiana	42,134	46,581	10.6	32	33	832	1,028	23.6	35	35
Michigan	47,112	49,628	5.3	16	25	975	1,187	21.8	26	31
Ohio	41,444	46,237	11.6	35	36	768	959	24.8	41	41
Wisconsin	44,803	49,750	11.0	25	24	829	1,012	22.1	36	36
West North Central	43,768	49,163	12.3			924	1,169	26.5		
Iowa	39,978	45,780	14.5	39	38	743	954	28.4	42	42
Kansas	43,686	48,716	11.5	26	28	941	1,218	29.5	28	29
Minnesota	50,304	56,114	11.5	14	17	1,119	1,380	23.4	14	19
Missouri	42,310	47,025	11.1	30	32	882	1,137	28.9	31	33
Nebraska	41,544	46,358	11.6	34	35	1,035	1,201	16.0	18	30
North Dakota	35,451	42,216	19.1	47	47	510	639	25.3	50	50
South Dakota	37,258	44,036	18.2	44	43	652	977	49.9	48	39
South Atlantic	46,654	54,740	17.3			1,123	1,479	31.7		
Delaware	49,309	57,537	16.7	15	13	1,056	1,326	25.6	17	24
District of Columbia	58,266	69,786	19.8	4	2	2,085	2,647	27.0	2	1
Florida	46,490	57,289	23.2	19	16	971	1,349	38.9	27	22
Georgia	46,327	50,846	9.8	20	22	1,287	1,666	29.5	8	7
Maryland	54,600	63,614	16.5	8	5	1,475	1,927	30.7	3	3
North Carolina	42,905	47,955	11.8	27	30	1,122	1,409	25.5	13	16
South Carolina	38,583	44,725	15.9	40	40	1,034	1,352	30.8	19	21
Virginia	51,243	60,629	18.3	12	9	1,144	1,501	31.2	11	11
West Virginia	34,197	40,231	17.6	49	50	438	571	30.5	51	51
East South Central	38,117	44,275	16.2			913	1,257	37.7		
Alabama	38,122	45,313	18.9	42	39	1,062	1,424	34.1	16	13
Kentucky	38,313	43,621	13.9	41	45	778	1,009	29.7	40	37
Mississippi	33,379	38,766	16.1	50	51	846	1,180	39.5	34	32
Tennessee	40,147	46,374	15.5	38	34	926	1,334	44.0	29	23
West South Central	43,004	49,441	15.0			872	1,243	42.5		
Arkansas	35,501	41,483	16.9	46	48	869	1,382	59.1	32	18
Louisiana	36,910	43,857	18.8	45	44	689	936	35.9	44	43
Oklahoma	37,426	44,654	19.3	43	42	999	1,626	62.8	23	8
Texas	46,096	52,136	13.1	21	20	890	1,223	37.5	30	28
Mountain	46,054	53,675	16.5			1,122	1,479	31.8		
Arizona	45,908	54,772	19.3	22	18	983	1,364	38.7	25	20
Colorado	53,862	58,327	8.3	10	10	1,141	1,460	27.9	12	12
Idaho	40,356	45,976	13.9	36	37	1,087	1,421	30.7	15	14
Montana	34,233	40,878	19.4	48	49	665	879	32.2	47	45
Nevada	51,220	62,780	22.6	13	7	988	1,521	54.0	24	10
New Mexico	32,504	42,427	30.5	51	46	559	812	45.3	49	46
Utah	42,753	49,541	15.9	28	26	2,118	2,524	19.2	1	2
Wyoming	46,861	57,610	22.9	17	12	1,426	1,755	23.1	4	5
Pacific	55,834	60,050	7.6			1,232	1,471	19.4		
Alaska	42,477	48,212	13.5	29	29	684	795	16.2	45	48
California	58,159	62,317	7.1	5	8	1,325	1,570	18.5	7	9
Hawaii	41,821	50,376	20.5	33	23	779	966	24.0	39	40
Oregon	44,986	49,240	9.5	24	27	1,017	1,224	20.3	21	27
Washington	53,957	57,530	6.6	9	14	1,012	1,269	25.4	22	26

*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, August 2007: <http://www.irs.gov/taxstats/article/0,,id=171535,00.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, 2000 - 2005**

	Average charitable contribution per return as a percentage of adjusted gross income per return				
	2000 Percent	2005 Percent	Change 2000-2005	2000 State quartile**	2005 State quartile**
United States	2.2	2.5%	0.3		
New England	1.9	2.0	0.1		
Connecticut	2.0	2.2	0.2	3	3
Maine	1.7	1.7	0.0	4	4
Massachusetts	2.0	2.1	0.1	3	3
New Hampshire	1.4	1.7	0.3	4	4
Rhode Island	1.7	1.7	0.0	4	4
Vermont	1.7	1.7	0.0	4	4
Middle Atlantic	2.2	2.5	0.3		
New Jersey	1.9	2.1	0.2	3	4
New York	2.5	2.8	0.3	1	2
Pennsylvania	1.9	2.1	0.2	3	3
East North Central	1.9	2.2	0.3		
Illinois	1.9	2.3	0.4	3	3
Indiana	2.0	2.2	0.2	3	3
Michigan	2.1	2.4	0.3	2	2
Ohio	1.9	2.1	0.2	3	4
Wisconsin	1.8	2.0	0.2	4	4
West North Central	2.1	2.4	0.3		
Iowa	1.9	2.1	0.2	3	4
Kansas	2.2	2.5	0.3	2	2
Minnesota	2.2	2.5	0.3	2	2
Missouri	2.1	2.4	0.3	2	2
Nebraska	2.5	2.6	0.1	1	2
North Dakota	1.4	1.5	0.1	4	4
South Dakota	1.8	2.2	0.4	4	3
South Atlantic	2.4	2.7	0.3		
Delaware	2.1	2.3	0.2	2	3
District of Columbia	3.6	3.8	0.2	1	1
Florida	2.1	2.4	0.3	2	3
Georgia	2.8	3.3	0.5	1	1
Maryland	2.7	3.0	0.3	1	1
North Carolina	2.6	2.9	0.3	1	1
South Carolina	2.7	3.0	0.3	1	1
Virginia	2.2	2.5	0.3	2	2
West Virginia	1.3	1.4	0.1	4	4
East South Central	2.4	2.8	0.4		
Alabama	2.8	3.1	0.3	1	1
Kentucky	2.0	2.3	0.3	3	3
Mississippi	2.5	3.0	0.5	1	1
Tennessee	2.3	2.9	0.6	2	1
West South Central	2.0	2.5	0.5		
Arkansas	2.4	3.3	0.9	2	1
Louisiana	1.9	2.1	0.2	3	3
Oklahoma	2.7	3.6	0.9	1	1
Texas	1.9	2.3	0.4	3	3
Mountain	2.4	2.8	0.4		
Arizona	2.1	2.5	0.4	2	2
Colorado	2.1	2.5	0.4	2	2
Idaho	2.7	3.1	0.4	1	1
Montana	1.9	2.2	0.3	3	3
Nevada	1.9	2.4	0.5	3	2
New Mexico	1.7	1.9	0.2	4	4
Utah	5.0	5.1	0.1	1	1
Wyoming	3.0	3.0	0.0	1	1
Pacific	2.2	2.4	0.2		
Alaska	1.6	1.6	0.0	4	4
California	2.3	2.5	0.2	2	2
Hawaii	1.9	1.9	0.0	3	4
Oregon	2.3	2.5	0.2	2	2
Washington	1.9	2.2	0.3	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, August 2007: <http://www.irs.gov/taxstats/article/0,,id=171535,00.html>

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