

PROFILES OF INDIVIDUAL CHARITABLE CONTRIBUTIONS BY STATE, 1996

SOURCES OF DATA

The source of the following data on charitable giving is the Statistics of Income Bulletin, published by the Internal Revenue Service. Caution must be used when interpreting tax return data. Since only returns with itemized contributions are included, IRS data do not account for all contributions. In 1996, only 30 percent of US taxpayers chose to itemize deductions on their returns. This means that 70 percent of US taxpayers take the standard deduction and do not, therefore, declare their charitable contributions. According to AAFRC Trust for Philanthropy, individual giving totaled \$102.35 billion in 1996. As the itemized contributions for 1996 equaled \$85.25 billion, the IRS returns represent 83 percent of all contributions. The 1996 data used in this analysis, therefore, describe approximately 30 percent of the population but over 80 percent of the charitable contributions. Thus, although limited, these data are useful in analyzing giving patterns.

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 43 percent of all tax returns are itemized, and South Dakota, where less than 14 percent of all tax returns are itemized, would provide limited information.

Moreover, states vary widely in per capita income. In 1996, Connecticut ranked on the high end with approximately \$25,000 as compared to Mississippi with less than \$12,000 per capita income. The national average was \$17,039. Therefore, when average giving is examined, the average income in the state must be considered.

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 11 and 40 percent of the state’s filers) are divided by the total number of returns from 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 wealth into account. This rank shows level of giving relative to the average income of a state. Although average contribution per tax return is an imperfect measure of giving, when looked at as a percentage of income it might be the best available indicator of the so called “generosity” of a state.

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 1998 issue was the primary source for this report. Available from the Superintendent of Documents, PO Box 371954, Pittsburgh, PA 15250-7954.

Chronicle of Philanthropy, February 1994 issue. Contains an analysis of charitable giving in the nation’s 50 largest municipalities, base on per capita giving to major charities and on grant making by foundations and corporations in those cities.

Foundation Giving, 1998. 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, 1-800-424-9836, 79 5th Avenue, New York, NY 10003-3076.

Giving USA, 1997. Updated annually. Provides national data on sources of giving (individuals, foundations, corporations, bequests) and on categories of recipients (arts, education, health, etc.). Available from AAFRC Trust for Philanthropy, 212-354-5799, 25 West 43rd Street, New York, NY 10036.

Giving and Volunteering in the United States, 1996. 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, 202-223-8100, 1828 L Street, NW, Washington, DC 20036.

Charitable Giving by State, Based on Contributions Itemized on Individual Income Tax Returns, 1996

	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	Percentage	State rank
United States	37,514		706		1.9	
New England	43,241		670		1.5	
Connecticut	51,442	1	852	5	1.7	35
Maine	31,272	43	433	48	1.4	46
Massachusetts	43,942	3	696	21	1.6	40
New Hampshire	39,624	11	494	42	1.2	50
Rhode Island	36,128	21	531	41	1.5	44
Vermont	32,769	35	439	47	1.3	47
Middle Atlantic	41,812		836		2.0	
New Jersey	46,844	2	811	8	1.7	27
New York	43,009	4	997	3	2.3	6
Pennsylvania	36,585	17	618	30	1.7	31
East North Central	37,363		633		1.7	
Illinois	41,180	7	708	18	1.7	29
Indiana	35,129	27	579	35	1.6	37
Michigan	38,656	16	700	20	1.8	24
Ohio	34,041	31	544	40	1.6	39
Wisconsin	36,210	20	601	32	1.7	34
West North Central	35,151		629		1.8	
Iowa	32,755	36	552	38	1.7	32
Kansas	35,696	23	676	24	1.9	20
Minnesota	39,600	12	772	12	2.0	16
Missouri	34,340	30	587	33	1.7	30
Nebraska	32,973	34	614	31	1.9	21
North Dakota	29,475	45	395	49	1.3	48
South Dakota	29,340	48	374	50	1.3	49
South Atlantic	36,632		760		2.1	
Delaware	39,348	14	833	6	2.1	13
District of Columbia	41,566	6	1,206	2	2.9	2
Florida	36,321	19	672	25	1.9	22
Georgia	36,406	18	826	7	2.3	10
Maryland	39,529	13	962	4	2.4	3
North Carolina	34,035	32	754	15	2.2	11
South Carolina	31,538	40	718	17	2.3	9
Virginia	42,046	5	799	11	1.9	19
West Virginia	29,472	46	320	51	1.1	51
East South Central	31,809		641		2.0	
Alabama	31,968	38	758	14	2.4	4
Kentucky	31,529	41	556	36	1.8	26
Mississippi	27,952	50	549	39	2.0	15
Tennessee	33,668	33	653	27	1.9	17
West South Central	33,509		582		1.7	
Arkansas	29,281	49	620	29	2.1	12
Louisiana	31,456	42	484	43	1.5	42
Oklahoma	30,187	44	691	22	2.3	8
Texas	35,064	28	580	34	1.7	36
Mountain	35,691		757		2.1	
Arizona	35,702	22	639	28	1.8	25
Colorado	39,036	15	720	16	1.8	23
Idaho	32,254	37	763	13	2.4	5
Montana	27,889	51	455	44	1.6	38
Nevada	40,492	8	701	19	1.7	28
New Mexico	29,459	47	440	46	1.5	43
Utah	35,355	26	1,560	1	4.4	1
Wyoming	34,800	29	802	10	2.3	7
Pacific	39,402		763		1.9	
Alaska	31,932	39	450	45	1.4	45
California	40,099	9	807	9	2.0	14
Hawaii	35,548	25	553	37	1.6	41
Oregon	35,691	24	688	23	1.9	18
Washington	39,712	10	662	26	1.7	33

Source: IRS Statistics of Income Bulletin, Spring 1998. See appendix for additional data.

Prepared by the Center on Nonprofits and Philanthropy at the Urban Institute

Appendix: Data on 1996 Itemized Charitable Contributions from the IRS Statistics of Income Bulletin

	Adjusted gross income per income tax return filed		Total charitable contributions itemized on income tax returns		Average charitable contribution per return as a percentage of adjusted gross income per return		Total number of income tax returns		Average charitable contribution per income tax return		Number of returns with itemized charitable contributions		Average charitable contribution per return with itemized charitable contributions	
	Dollars (actual)	State rank	Dollars (in thousands)	State rank	%	State rank		Dollars (actual)	State rank	Number	%	Dollars (actual)	State rank	
United States	37,514		85,245,532		1.9		120,786,824		706		31,596,952	26.2	2,698	
South Atlantic	36,632		16,676,767		2.1		21,946,634		760		5,926,419	27.0	2,814	
Delaware	39,348	14	291,372	2.1	13	349,682	833	6	110,098	31.5	2,646	26		
District of Columbia	41,566	6	325,689	2.9	2	270,163	1,206	2	82,401	30.5	3,952	4		
Florida	36,321	19	4,536,380	1.9	22	6,748,748	672	25	1,402,560	20.8	3,234	10		
Georgia	36,406	18	2,730,975	2.3	10	3,305,276	826	7	910,786	27.6	2,998	15		
Maryland	39,529	13	2,490,982	2.4	3	2,588,810	962	4	1,015,435	39.2	2,453	32		
North Carolina	34,035	32	2,558,909	2.2	11	3,394,691	754	15	869,539	25.6	2,943	16		
South Carolina	31,538	40	1,206,735	2.3	9	1,681,507	718	17	400,592	23.8	3,012	14		
Virginia	42,046	5	2,304,933	1.9	19	2,885,663	799	11	867,685	30.1	2,656	25		
West Virginia	29,472	46	230,792	1.1	51	722,094	320	51	86,049	11.9	2,682	23		
East South Central	31,809		4,499,413		2.0		7,018,884		641		1,338,053	19.1	3,363	
Alabama	31,968	38	1,397,902	2.4	4	1,843,993	758	14	408,417	22.1	3,423	8		
Kentucky	31,529	41	909,521	1.8	26	1,636,942	556	36	372,925	22.8	2,439	33		
Mississippi	27,952	50	615,428	2.0	15	1,121,796	549	39	174,306	15.5	3,531	7		
Tennessee	33,668	33	1,576,562	1.9	17	2,416,153	653	27	382,405	15.8	4,123	3		
West South Central	33,509		7,271,167		1.7		12,497,215		582		2,050,394	16.4	3,546	
Arkansas	29,281	49	661,119	2.1	12	1,066,104	620	29	183,607	17.2	3,601	6		
Louisiana	31,456	42	868,929	1.5	42	1,795,375	484	43	262,353	14.6	3,312	9		
Oklahoma	30,187	44	962,450	2.3	8	1,392,280	691	22	313,597	22.5	3,069	12		
Texas	35,064	28	4,778,669	1.7	36	8,243,456	580	34	1,290,837	15.7	3,702	5		
East North Central	37,363		12,876,786		1.7		20,332,981		633		5,298,718	26.1	2,430	
Illinois	41,180	7	3,888,703	1.7	29	5,488,875	708	18	1,474,904	26.9	2,637	27		
Indiana	35,129	27	1,558,826	1.6	37	2,690,910	579	35	574,545	21.4	2,713	22		
Michigan	38,656	16	3,055,652	1.8	24	4,368,021	700	20	1,230,750	28.2	2,483	31		
Ohio	34,041	31	2,915,438	1.6	39	5,357,715	544	40	1,309,336	24.4	2,227	42		
Wisconsin	36,210	20	1,458,167	1.7	34	2,427,460	601	32	709,183	29.2	2,056	45		
West North Central	35,151		5,321,126		1.8		8,457,187		629		2,097,070	24.8	2,537	
Iowa	32,755	36	717,403	1.7	32	1,300,036	552	38	298,515	23.0	2,403	35		
Kansas	35,696	23	778,245	1.9	20	1,151,260	676	24	270,830	23.5	2,874	18		
Minnesota	39,600	12	1,689,868	2.0	16	2,187,821	772	12	740,317	33.8	2,283	41		
Missouri	34,340	30	1,418,818	1.7	30	2,416,434	587	33	533,370	22.1	2,660	24		
Nebraska	32,973	34	476,490	1.9	21	775,462	614	31	173,185	22.3	2,751	21		
North Dakota	29,475	45	115,728	1.3	48	293,332	395	49	41,811	14.3	2,768	20		
South Dakota	29,340	48	124,574	1.3	49	332,842	374	50	39,042	11.7	3,191	11		
Pacific	39,402		14,046,097		1.9		18,403,230		763		5,471,082	29.7	2,567	
Alaska	31,932	39	157,012	1.4	45	349,245	450	45	60,131	17.2	2,611	29		
California	40,099	9	10,888,331	2.0	14	13,488,180	807	9	4,147,391	30.7	2,625	28		
Hawaii	35,548	25	304,023	1.6	41	549,619	553	37	159,699	29.1	1,904	47		
Oregon	35,691	24	1,013,100	1.9	18	1,471,788	688	23	436,508	29.7	2,321	39		
Washington	39,712	10	1,683,631	1.7	33	2,544,398	662	26	667,353	26.2	2,523	30		

	Adjusted gross income (less deficit) per income tax return filed		Total charitable contributions itemized on income tax returns		Average charitable contribution per return as a percentage of adjusted gross income per return		Total number of income tax returns			Average charitable contribution per income tax return		Number of returns with itemized charitable contributions		Average charitable contribution per return with itemized charitable contributions	
	Dollars (actual)	State rank	Dollars (in thousands)	%	State rank	Dollars (actual)	State rank	Number	%	Dollars (actual)	State rank	Number	%	Dollars (actual)	State rank
Mountain	35,691		5,504,580	2.1		7,275,973	757	1,958,153	26.9	2,811					
Arizona	35,702	22	1,219,753	1.8	25	1,909,634	639	533,307	27.9	2,287	40				
Colorado	39,036	15	1,323,776	1.8	23	1,839,481	720	561,630	30.5	2,357	38				
Idaho	32,254	37	387,248	2.4	5	507,786	763	128,113	25.2	3,023	13				
Montana	27,889	51	182,292	1.6	38	400,488	455	90,784	22.7	2,008	46				
Nevada	40,492	8	561,317	1.7	28	800,491	701	201,604	25.2	2,784	19				
New Mexico	29,459	47	329,120	1.5	43	747,677	440	139,064	18.6	2,367	37				
Utah	35,355	26	1,322,259	4.4	1	847,478	1,560	272,936	32.2	4,845	2				
Wyoming	34,800	29	178,815	2.3	7	222,938	802	30,715	13.8	5,822	1				
New England	43,241		4,256,227	1.5		6,352,503	670	2,016,622	31.7	2,111					
Connecticut	51,442	1	1,346,498	1.7	35	1,581,255	852	561,619	35.5	2,398	36				
Maine	31,272	43	245,280	1.4	46	566,623	433	134,699	23.8	1,821	48				
Massachusetts	43,942	3	2,017,949	1.6	40	2,898,823	696	952,565	32.9	2,118	44				
New Hampshire	39,624	11	282,829	1.2	50	572,520	494	159,253	27.8	1,776	50				
Rhode Island	36,128	21	241,733	1.5	44	455,645	531	140,673	30.9	1,718	51				
Vermont	32,769	35	121,938	1.3	47	277,637	439	67,813	24.4	1,798	49				
Middle Atlantic	41,812		14,515,510	2.0		17,363,577	836	5,530,936	31.9	2,624					
New Jersey	46,844	2	3,097,448	1.7	27	3,817,966	811	1,395,225	36.5	2,220	43				
New York	43,009	4	8,007,800	2.3	6	8,030,653	997	2,736,096	34.1	2,927	17				
Pennsylvania	36,585	17	3,410,262	1.7	31	5,514,958	618	1,399,615	25.4	2,437	34				

Source: IRS Statistics of Income Bulletin, Spring 1998.

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