

PROFILES OF INDIVIDUAL CHARITABLE CONTRIBUTIONS BY STATE, 1997

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 1997, only 30 percent of US taxpayers chose to itemize deductions on their returns. This means that over 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 \$157.59 billion in 1997. As the itemized contributions for 1997 equaled \$97.06 billion, the IRS returns represent 62 percent of all contributions. The 1997 data used in this analysis, therefore, describe approximately 30 percent of the population but over 60 percent of the charitable contributions. Thus, although limited, these data are useful in analyzing giving patterns.

FINDINGS

The average charitable contribution per return filed in 1997 was about 2.0% of income, up one-tenth of one percent from 1996. Contributions as a percent of income varied from 4.7 percent in Utah to 1.1 percent in West Virginia. The average charitable deduction taken per return was \$789, up 11.8 percent from the 1996 average of \$706. Amounts ranged from \$1,739 in Utah to \$352 in West Virginia.

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 40 percent of all tax returns are itemized, and West Virginia, where 12 percent of all tax returns are itemized, would provide limited information.

Moreover, states vary widely in average income per resident. In 1997, Connecticut's adjusted gross income per return filed was almost \$57,000, as compared to Montana with approximately \$29,000. The national average was just over \$40,000. Therefore, when average giving is examined, one should look at giving as a percentage of income 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 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 income levels into account. This rank shows level of giving relative to the average income per filer in a state. Although average contribution per tax return is an imperfect measure of giving, when looked at as a percentage of income it is an indicator of the "generosity" of the residents 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 1999 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, based on per capita giving to major charities and on grant making by foundations and corporations in those cities.

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

Giving USA. 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. 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, 202-467-6100, 1200 18th Street, NW, Suite 200, 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 | | 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 | 28 | 533,307 | 27.9 | 2,287 | 40 | | | |
| Colorado | 39,036 | 15 | 1,323,776 | 1.8 | 23 | 1,839,481 | 720 | 16 | 561,630 | 30.5 | 2,357 | 38 | | | |
| Idaho | 32,254 | 37 | 387,248 | 2.4 | 5 | 507,786 | 763 | 13 | 128,113 | 25.2 | 3,023 | 13 | | | |
| Montana | 27,889 | 51 | 182,292 | 1.6 | 38 | 400,488 | 455 | 44 | 90,784 | 22.7 | 2,008 | 46 | | | |
| Nevada | 40,492 | 8 | 561,317 | 1.7 | 28 | 800,491 | 701 | 19 | 201,604 | 25.2 | 2,784 | 19 | | | |
| New Mexico | 29,459 | 47 | 329,120 | 1.5 | 43 | 747,677 | 440 | 46 | 139,064 | 18.6 | 2,367 | 37 | | | |
| Utah | 35,355 | 26 | 1,322,259 | 4.4 | 1 | 847,478 | 1,560 | 1 | 272,936 | 32.2 | 4,845 | 2 | | | |
| Wyoming | 34,800 | 29 | 178,815 | 2.3 | 7 | 222,938 | 802 | 10 | 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 | 5 | 561,619 | 35.5 | 2,398 | 36 | | | |
| Maine | 31,272 | 43 | 245,280 | 1.4 | 46 | 566,623 | 433 | 48 | 134,699 | 23.8 | 1,821 | 48 | | | |
| Massachusetts | 43,942 | 3 | 2,017,949 | 1.6 | 40 | 2,898,823 | 696 | 21 | 952,565 | 32.9 | 2,118 | 44 | | | |
| New Hampshire | 39,624 | 11 | 282,829 | 1.2 | 50 | 572,520 | 494 | 42 | 159,253 | 27.8 | 1,776 | 50 | | | |
| Rhode Island | 36,128 | 21 | 241,733 | 1.5 | 44 | 455,645 | 531 | 41 | 140,673 | 30.9 | 1,718 | 51 | | | |
| Vermont | 32,769 | 35 | 121,938 | 1.3 | 47 | 277,637 | 439 | 47 | 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 | 8 | 1,395,225 | 36.5 | 2,220 | 43 | | | |
| New York | 43,009 | 4 | 8,007,800 | 2.3 | 6 | 8,030,653 | 997 | 3 | 2,736,096 | 34.1 | 2,927 | 17 | | | |
| Pennsylvania | 36,585 | 17 | 3,410,262 | 1.7 | 31 | 5,514,958 | 618 | 30 | 1,399,615 | 25.4 | 2,437 | 34 | | | |

Source: IRS Statistics of Income Bulletin, Spring 1998.

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