

November 2013

PROFILES OF INDIVIDUAL CHARITABLE CONTRIBUTIONS BY STATE, 2011

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 2011, 32 percent of US taxpayers chose to itemize deductions on their returns. This means that two-thirds 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 Giving USA Foundation, estimates that total individual giving in the US was \$217.79 billion in 2011. Based on this estimate, the total of \$174.5 billion reported as itemized contributions on 2011 tax returns represents 80 percent of all individual giving. The 2011 data on itemized deductions used in this analysis, therefore, cover about a third of US taxpayers and over two-thirds 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 \$174.5 billion in 2011, compared with \$169.8 billion in 2010, an increase of 2.8 percent.

The average charitable contribution per return filed in 2011 was about 2.1 percent of income. Contributions as a percentage of income varied from 4.8 percent in Utah to 1.3 percent in New Hampshire, North Dakota, and West Virginia. Though the average charitable deduction per return was \$1,201 in 2011, state averages ranged from \$2,516 in Utah to \$620 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 |
|---|---|-------------------|---|-------------------|--|
| | Actual Dollars (in thousands) | Annual Change (%) | Actual Dollars | Annual Change (%) | % |
| 2006 | 181,495,952 | -- | 1,319 | -- | 2.2 |
| 2007 | 189,199,691 | 4.2 | 1,237 | (6.2) | 2.2 |
| 2008 | 169,599,537 | (10.4) | 1,197 | (3.2) | 2.1 |
| 2009 | 157,243,008 | (7.3) | 1,120 | (6.4) | 2.1 |
| 2010 | 169,786,059 | 8.0 | 1,188 | 6.1 | 2.1 |
| 2011 | 174,517,353 | 2.8 | 1,201 | 1.1 | 2.1 |
| Change over 5 years | -3.6% | -- | -11.3% | -- | -- |
| Change over 5 years in inflation adjusted dollars* | -13.8% | -- | -18.4% | -- | -- |

* 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/cpiat.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 almost half (48 percent) of all tax returns are itemized, and West Virginia, where only 19 percent of all tax returns are itemized, would probably provide limited information.

Moreover, states vary widely in average income per resident. Adjusted gross income (AGI) per return filed in 2011 was highest in Connecticut (\$83,608) and lowest in Mississippi (\$40,932). The national average was \$57,264. 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 are divided by the total number of returns in a state (which vary from 13.3 and 40.1 percent of the state’s filers), 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 2013, at <http://www.irs.gov/pub/irs-soi/09in54cm.xls>.

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

The Nonprofit Almanac 2012. 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 the Giving USA Foundation, 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 the Giving USA Foundation, <http://www.givingusa.org/> or 847-375-4709.

The Chronicle of Philanthropy, “How America Gives,” at <http://philanthropy.com/section/How-America-Gives/621/>

National Center for Charitable Statistics. “Profiles of Charitable Giving by State,” 1995 through 2010, <http://nccsdataweb.urban.org> or 202-261-5397.

Data on Individual Giving by State, 2011 (aggregate dollar amounts 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 | 145,345,950 | \$8,323,087,642 | 46,818,979 | 32% | 38,014,087 | \$174,517,353 | \$57,264 | \$3,727 |
| Alabama | 2,091,528 | 100,317,597 | 599,408 | 29 | 517,720 | 2,941,578 | 47,964 | 4,907 |
| Alaska | 370,819 | 21,706,335 | 91,774 | 25 | 65,686 | 317,935 | 58,536 | 3,464 |
| Arizona | 2,790,467 | 141,315,182 | 889,757 | 32 | 736,549 | 2,793,440 | 50,642 | 3,140 |
| Arkansas | 1,234,459 | 57,281,450 | 303,097 | 25 | 240,572 | 1,380,841 | 46,402 | 4,556 |
| California | 17,062,133 | 1,066,049,949 | 6,028,038 | 35 | 4,924,037 | 22,033,273 | 62,480 | 3,655 |
| Colorado | 2,420,566 | 150,645,967 | 893,460 | 37 | 724,602 | 3,244,052 | 62,236 | 3,631 |
| Connecticut | 1,747,468 | 146,101,673 | 754,344 | 43 | 627,472 | 2,673,927 | 83,608 | 3,545 |
| Delaware | 434,239 | 24,590,469 | 152,485 | 35 | 124,457 | 454,370 | 56,629 | 2,980 |
| District of Columbia | 329,718 | 25,217,823 | 130,804 | 40 | 107,122 | 710,044 | 76,483 | 5,428 |
| Florida | 9,695,733 | 485,461,200 | 2,358,510 | 24 | 1,862,248 | 9,674,105 | 50,070 | 4,102 |
| Georgia | 4,671,692 | 223,940,849 | 1,586,577 | 34 | 1,302,663 | 6,575,664 | 47,936 | 4,145 |
| Hawaii | 661,948 | 34,372,459 | 206,481 | 31 | 167,891 | 579,539 | 51,926 | 2,807 |
| Idaho | 671,392 | 30,728,223 | 214,619 | 32 | 171,699 | 828,328 | 45,768 | 3,860 |
| Illinois | 6,122,028 | 371,414,191 | 2,126,709 | 35 | 1,730,798 | 7,117,252 | 60,668 | 3,347 |
| Indiana | 3,018,318 | 147,573,636 | 804,573 | 27 | 634,550 | 2,824,815 | 48,893 | 3,511 |
| Iowa | 1,421,065 | 75,359,890 | 452,341 | 32 | 364,914 | 1,401,003 | 53,031 | 3,097 |
| Kansas | 1,325,121 | 73,272,170 | 405,756 | 31 | 329,677 | 1,711,192 | 55,295 | 4,217 |
| Kentucky | 1,876,826 | 88,207,428 | 543,981 | 29 | 439,603 | 1,846,471 | 46,998 | 3,394 |
| Louisiana | 2,022,779 | 99,162,456 | 468,653 | 23 | 361,160 | 1,878,260 | 49,023 | 4,008 |
| Maine | 633,428 | 30,652,089 | 195,488 | 31 | 145,758 | 431,841 | 48,391 | 2,209 |
| Maryland | 2,837,882 | 194,974,934 | 1,358,784 | 48 | 1,139,087 | 4,942,200 | 68,704 | 3,637 |
| Massachusetts | 3,258,058 | 241,984,679 | 1,280,488 | 39 | 1,048,510 | 4,179,551 | 74,273 | 3,264 |
| Michigan | 4,676,744 | 234,472,007 | 1,407,181 | 30 | 1,174,285 | 4,727,347 | 50,136 | 3,359 |
| Minnesota | 2,601,604 | 157,793,380 | 1,009,973 | 39 | 849,801 | 3,150,615 | 60,652 | 3,120 |
| Mississippi | 1,286,776 | 52,669,845 | 302,390 | 23 | 250,502 | 1,447,389 | 40,932 | 4,786 |
| Missouri | 2,729,064 | 138,422,030 | 813,160 | 30 | 644,008 | 2,920,466 | 50,721 | 3,592 |
| Montana | 480,902 | 22,419,479 | 146,860 | 31 | 112,803 | 510,292 | 46,620 | 3,475 |
| Nebraska | 868,468 | 46,459,002 | 264,847 | 30 | 219,641 | 1,052,921 | 53,495 | 3,976 |
| Nevada | 1,297,925 | 67,018,285 | 365,099 | 28 | 290,775 | 1,355,224 | 51,635 | 3,712 |
| New Hampshire | 678,296 | 42,423,770 | 237,001 | 35 | 178,579 | 530,373 | 62,545 | 2,238 |
| New Jersey | 4,325,769 | 316,448,772 | 1,853,950 | 43 | 1,556,791 | 5,240,369 | 73,154 | 2,827 |
| New Mexico | 914,444 | 41,850,497 | 232,048 | 25 | 175,635 | 712,686 | 45,766 | 3,071 |
| New York | 9,387,780 | 646,261,837 | 3,372,882 | 36 | 2,819,562 | 14,521,692 | 68,841 | 4,305 |
| North Carolina | 4,295,284 | 215,963,437 | 1,447,828 | 34 | 1,217,498 | 5,494,798 | 50,279 | 3,795 |
| North Dakota | 343,814 | 20,833,480 | 72,270 | 21 | 52,731 | 264,979 | 60,595 | 3,667 |
| Ohio | 5,508,810 | 277,608,472 | 1,678,968 | 30 | 1,305,919 | 4,838,669 | 50,394 | 2,882 |
| Oklahoma | 1,617,355 | 84,813,229 | 425,348 | 26 | 336,365 | 2,148,809 | 52,439 | 5,052 |
| Oregon | 1,758,128 | 91,954,276 | 681,593 | 39 | 542,630 | 2,067,832 | 52,302 | 3,034 |
| Pennsylvania | 6,183,225 | 348,612,836 | 1,905,866 | 31 | 1,541,772 | 6,023,086 | 56,380 | 3,160 |
| Rhode Island | 513,134 | 29,193,327 | 184,512 | 36 | 152,426 | 425,114 | 56,892 | 2,304 |
| South Carolina | 2,090,773 | 96,747,846 | 619,503 | 30 | 525,894 | 2,555,488 | 46,274 | 4,125 |
| South Dakota | 411,441 | 21,289,609 | 80,005 | 19 | 61,272 | 439,607 | 51,744 | 5,495 |
| Tennessee | 2,902,907 | 140,012,114 | 679,010 | 23 | 550,399 | 3,515,708 | 48,232 | 5,178 |
| Texas | 11,417,280 | 665,901,147 | 2,819,997 | 25 | 2,181,862 | 14,334,493 | 58,324 | 5,083 |
| Utah | 1,159,631 | 61,131,021 | 445,585 | 38 | 384,348 | 2,917,121 | 52,716 | 6,547 |
| Vermont | 320,656 | 16,394,126 | 95,489 | 30 | 69,193 | 240,597 | 51,127 | 2,520 |
| Virginia | 3,801,986 | 252,170,828 | 1,513,949 | 40 | 1,236,419 | 5,351,793 | 66,326 | 3,535 |
| Washington | 3,216,985 | 200,197,882 | 1,107,308 | 34 | 872,576 | 3,648,593 | 62,232 | 3,295 |
| West Virginia | 791,595 | 37,424,201 | 148,549 | 19 | 105,354 | 491,005 | 47,277 | 3,305 |
| Wisconsin | 2,772,794 | 148,183,780 | 991,428 | 36 | 791,370 | 2,587,680 | 53,442 | 2,610 |
| Wyoming | 294,713 | 18,086,478 | 70,253 | 24 | 46,902 | 462,926 | 61,370 | 6,589 |

Source: IRS Statistics of Income, August 2013: <<http://www.irs.gov/pub/irs-soi/11in54cm2.xls>>. Prepared by the National Center for Charitable Statistics at the Urban Institute. United States total based on the 50 states and The District of Columbia only.

**Appendix A: Data on 2011 Itemized Charitable Contributions from the IRS Statistics of Income
(aggregate dollar amounts in thousands)**

| | 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 | 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 | |
|---------------------------|------------------------------------|--|-------------|--|--------------|---|--|-------------|---|-------------|---|------------------|
| | Number | Dollars (actual) | State rank* | Number | % of return | Dollars (in thousands) | Dollars (actual) | State rank* | Dollars (actual) | State rank* | % | State quartile** |
| United States | 145,345,950 | \$57,264 | | 38,014,087 | 26.2% | \$174,517,353 | \$4,591 | | \$1,201 | | 2.1% | |
| New England | 7,151,040 | 70,864 | | 2,221,938 | 31.1 | 8,481,403 | 3,817 | | 1,186 | | 1.7 | |
| Connecticut | 1,747,468 | 83,608 | 1 | 627,472 | 35.9 | 2,673,927 | 4,261 | 31 | 1,530 | 6 | 1.8 | 3 |
| Maine | 633,428 | 48,391 | 40 | 145,758 | 23.0 | 431,841 | 2,963 | 50 | 682 | 50 | 1.4 | 4 |
| Massachusetts | 3,258,058 | 74,273 | 3 | 1,048,510 | 32.2 | 4,179,551 | 3,986 | 37 | 1,283 | 14 | 1.7 | 4 |
| New Hampshire | 678,296 | 62,545 | 8 | 178,579 | 26.3 | 530,373 | 2,970 | 49 | 782 | 46 | 1.3 | 4 |
| Rhode Island | 513,134 | 56,892 | 18 | 152,426 | 29.7 | 425,114 | 2,789 | 51 | 828 | 45 | 1.5 | 4 |
| Vermont | 320,656 | 51,127 | 31 | 69,193 | 21.6 | 240,597 | 3,477 | 45 | 750 | 49 | 1.5 | 4 |
| Middle Atlantic | 19,896,774 | 65,906 | | 5,918,125 | 29.7 | 25,785,147 | 4,357 | | 1,296 | | 2.0 | |
| New Jersey | 4,325,769 | 73,154 | 4 | 1,556,791 | 36.0 | 5,240,369 | 3,366 | 47 | 1,211 | 20 | 1.7 | 4 |
| New York | 9,387,780 | 68,841 | 5 | 2,819,562 | 30.0 | 14,521,692 | 5,150 | 14 | 1,547 | 5 | 2.2 | 2 |
| Pennsylvania | 6,183,225 | 56,380 | 20 | 1,541,772 | 24.9 | 6,023,086 | 3,907 | 38 | 974 | 38 | 1.7 | 4 |
| East North Central | 22,098,694 | 53,363 | | 5,636,922 | 25.5 | 22,095,763 | 3,920 | | 1,000 | | 1.9 | |
| Illinois | 6,122,028 | 60,668 | 13 | 1,730,798 | 28.3 | 7,117,252 | 4,112 | 34 | 1,163 | 24 | 1.9 | 3 |
| Indiana | 3,018,318 | 48,893 | 39 | 634,550 | 21.0 | 2,824,815 | 4,452 | 28 | 936 | 39 | 1.9 | 3 |
| Michigan | 4,676,744 | 50,136 | 36 | 1,174,285 | 25.1 | 4,727,347 | 4,026 | 36 | 1,011 | 33 | 2.0 | 3 |
| Ohio | 5,508,810 | 50,394 | 34 | 1,305,919 | 23.7 | 4,838,669 | 3,705 | 43 | 878 | 42 | 1.7 | 3 |
| Wisconsin | 2,772,794 | 53,442 | 23 | 791,370 | 28.5 | 2,587,680 | 3,270 | 48 | 933 | 40 | 1.7 | 4 |
| West North Central | 9,700,577 | 54,989 | | 2,522,044 | 26.0 | 10,940,783 | 4,338 | | 1,128 | | 2.1 | |
| Iowa | 1,421,065 | 53,031 | 24 | 364,914 | 25.7 | 1,401,003 | 3,839 | 39 | 986 | 36 | 1.9 | 3 |
| Kansas | 1,325,121 | 55,295 | 21 | 329,677 | 24.9 | 1,711,192 | 5,191 | 13 | 1,291 | 13 | 2.3 | 2 |
| Minnesota | 2,601,604 | 60,652 | 14 | 849,801 | 32.7 | 3,150,615 | 3,707 | 42 | 1,211 | 22 | 2.0 | 2 |
| Missouri | 2,729,064 | 50,721 | 32 | 644,008 | 23.6 | 2,920,466 | 4,535 | 23 | 1,070 | 28 | 2.1 | 3 |
| Nebraska | 868,468 | 53,495 | 22 | 219,641 | 25.3 | 1,052,921 | 4,794 | 20 | 1,212 | 19 | 2.3 | 2 |
| North Dakota | 343,814 | 60,595 | 15 | 52,731 | 15.3 | 264,979 | 5,025 | 16 | 771 | 48 | 1.3 | 4 |
| South Dakota | 411,441 | 51,744 | 29 | 61,272 | 14.9 | 439,607 | 7,175 | 3 | 1,068 | 29 | 2.1 | 2 |
| South Atlantic | 28,948,902 | 53,767 | | 7,620,742 | 26.3 | 36,249,467 | 4,757 | | 1,252 | | 2.3 | |
| Delaware | 434,239 | 56,629 | 19 | 124,457 | 28.7 | 454,370 | 3,651 | 44 | 1,046 | 31 | 1.8 | 3 |
| District of Columbia | 329,718 | 76,483 | 2 | 107,122 | 32.5 | 710,044 | 6,628 | 4 | 2,153 | 2 | 2.8 | 1 |
| Florida | 9,695,733 | 50,070 | 37 | 1,862,248 | 19.2 | 9,674,105 | 5,195 | 12 | 998 | 35 | 2.0 | 3 |
| Georgia | 4,671,692 | 47,936 | 43 | 1,302,663 | 27.9 | 6,575,664 | 5,048 | 15 | 1,408 | 8 | 2.9 | 1 |
| Maryland | 2,837,882 | 68,704 | 6 | 1,139,087 | 40.1 | 4,942,200 | 4,339 | 29 | 1,742 | 3 | 2.5 | 1 |
| North Carolina | 4,295,284 | 50,279 | 35 | 1,217,498 | 28.3 | 5,494,798 | 4,513 | 25 | 1,279 | 15 | 2.5 | 1 |
| South Carolina | 2,090,773 | 46,274 | 48 | 525,894 | 25.2 | 2,555,488 | 4,859 | 17 | 1,222 | 18 | 2.6 | 1 |
| Virginia | 3,801,986 | 66,326 | 7 | 1,236,419 | 32.5 | 5,351,793 | 4,328 | 30 | 1,408 | 7 | 2.1 | 1 |
| West Virginia | 791,595 | 47,277 | 44 | 105,354 | 13.3 | 491,005 | 4,661 | 22 | 620 | 51 | 1.3 | 4 |
| East South Central | 8,158,037 | 46,728 | | 1,758,224 | 21.6 | 9,751,146 | 5,546 | | 1,195 | | 2.6 | |
| Alabama | 2,091,528 | 47,964 | 42 | 517,720 | 24.8 | 2,941,578 | 5,682 | 10 | 1,406 | 9 | 2.9 | 1 |
| Kentucky | 1,876,826 | 46,998 | 45 | 439,603 | 23.4 | 1,846,471 | 4,200 | 32 | 984 | 37 | 2.1 | 2 |
| Mississippi | 1,286,776 | 40,932 | 51 | 250,502 | 19.5 | 1,447,389 | 5,778 | 8 | 1,125 | 26 | 2.7 | 1 |
| Tennessee | 2,902,907 | 48,232 | 41 | 550,399 | 19.0 | 3,515,708 | 6,388 | 7 | 1,211 | 21 | 2.5 | 1 |
| West South Central | 16,291,873 | 55,682 | | 3,119,959 | 19.2 | 19,742,403 | 6,328 | | 1,212 | | 2.2 | |
| Arkansas | 1,234,459 | 46,402 | 47 | 240,572 | 19.5 | 1,380,841 | 5,740 | 9 | 1,119 | 27 | 2.4 | 1 |
| Louisiana | 2,022,779 | 49,023 | 38 | 361,160 | 17.9 | 1,878,260 | 5,201 | 11 | 929 | 41 | 1.9 | 3 |
| Oklahoma | 1,617,355 | 52,439 | 26 | 336,365 | 20.8 | 2,148,809 | 6,388 | 6 | 1,329 | 11 | 2.5 | 1 |
| Texas | 11,417,280 | 58,324 | 17 | 2,181,862 | 19.1 | 14,334,493 | 6,570 | 5 | 1,256 | 16 | 2.2 | 2 |
| Mountain | 10,030,040 | 53,160 | | 2,643,313 | 26.4 | 12,824,069 | 4,852 | | 1,279 | | 2.4 | |
| Arizona | 2,790,467 | 50,642 | 33 | 736,549 | 26.4 | 2,793,440 | 3,793 | 41 | 1,001 | 34 | 2.0 | 2 |
| Colorado | 2,420,566 | 62,236 | 10 | 724,602 | 29.9 | 3,244,052 | 4,477 | 26 | 1,340 | 10 | 2.2 | 2 |
| Idaho | 671,392 | 45,768 | 49 | 171,699 | 25.6 | 828,328 | 4,824 | 19 | 1,234 | 17 | 2.7 | 1 |
| Montana | 480,902 | 46,620 | 46 | 112,803 | 23.5 | 510,292 | 4,524 | 24 | 1,061 | 30 | 2.3 | 2 |
| Nevada | 1,297,925 | 51,635 | 30 | 290,775 | 22.4 | 1,355,224 | 4,661 | 21 | 1,044 | 32 | 2.0 | 3 |
| New Mexico | 914,444 | 45,766 | 50 | 175,635 | 19.2 | 712,686 | 4,058 | 35 | 779 | 47 | 1.7 | 4 |
| Utah | 1,159,631 | 52,716 | 25 | 384,348 | 33.1 | 2,917,121 | 7,590 | 2 | 2,516 | 1 | 4.8 | 1 |
| Wyoming | 294,713 | 61,370 | 12 | 46,902 | 15.9 | 462,926 | 9,870 | 1 | 1,571 | 4 | 2.6 | 2 |
| Pacific | 23,070,013 | 61,304 | | 6,572,820 | 28.5 | 28,647,172 | 4,358 | | 1,242 | | 2.0 | |
| Alaska | 370,819 | 58,536 | 16 | 65,686 | 17.7 | 317,935 | 4,840 | 18 | 857 | 44 | 1.5 | 4 |
| California | 17,062,133 | 62,480 | 9 | 4,924,037 | 28.9 | 22,033,273 | 4,475 | 27 | 1,291 | 12 | 2.1 | 3 |
| Hawaii | 661,948 | 51,926 | 28 | 167,891 | 25.4 | 579,539 | 3,452 | 46 | 876 | 43 | 1.7 | 4 |
| Oregon | 1,758,128 | 52,302 | 27 | 542,630 | 30.9 | 2,067,832 | 3,811 | 40 | 1,176 | 23 | 2.2 | 2 |
| Washington | 3,216,985 | 62,232 | 11 | 872,576 | 27.1 | 3,648,593 | 4,181 | 33 | 1,134 | 25 | 1.8 | 3 |

Source: IRS Statistics of Income, August 2013: <<http://www.irs.gov/pub/irs-soi/11in54cm.xlsx>>. Prepared by the National Center for Charitable Statistics at the Urban Institute. United States total based on the 50 states and The District of Columbia only.

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

**Ranked 1 - 4: Quartile 1 is approximately the Highest 25%, Quartile 4 the Lowest 25%

**Appendix B: Change in AGI and Average Charitable Contributions by State,
Based on Contributions Itemized on Individual Income Tax Returns, 2006 – 2011**

| | Average adjusted gross income per income tax return | | | | | Average charitable contribution per return | | | | |
|---------------------------|---|--------------------------|--------------------------------|------------------------|------------------------|--|-----------------------------|--------------------------------|------------------------|------------------------|
| | 2006 Dollars (actual) | 2011 Dollars (actual) | Percent Change 2006-2011 | 2006 State rank* | 2011 State rank* | 2006 Dollars (actual) | 2011 Dollars (actual) | Percent Change 2006-2011 | 2006 State rank* | 2011 State rank* |
| United States | 57,234 | 57,264 | 0.1% | | | \$1,319 | \$1,201 | -8.9% | | |
| New England | 68,418 | 70,864 | 3.6 | | | 1,299 | 1,186 | -8.7 | | |
| Connecticut | 82,682 | 83,608 | 1.1 | 1 | 1 | 1,645 | 1,530 | -7.0 | 6 | 6 |
| Maine | 46,480 | 48,391 | 4.1 | 44 | 40 | 768 | 682 | -11.3 | 48 | 50 |
| Massachusetts | 70,898 | 74,273 | 4.8 | 4 | 3 | 1,409 | 1,283 | -9.0 | 12 | 14 |
| New Hampshire | 60,784 | 62,545 | 2.9 | 13 | 8 | 940 | 782 | -16.8 | 42 | 46 |
| Rhode Island | 54,417 | 56,892 | 4.5 | 20 | 18 | 897 | 828 | -7.7 | 43 | 45 |
| Vermont | 49,446 | 51,127 | 3.4 | 32 | 31 | 792 | 750 | -5.3 | 46 | 49 |
| Middle Atlantic | 63,794 | 65,906 | 3.3 | | | 1,433 | 1,296 | -9.6 | | |
| New Jersey | 71,418 | 73,154 | 2.4 | 3 | 4 | 1,379 | 1,211 | -12.2 | 15 | 20 |
| New York | 67,401 | 68,841 | 2.1 | 5 | 5 | 1,724 | 1,547 | -10.3 | 5 | 5 |
| Pennsylvania | 53,103 | 56,380 | 6.2 | 22 | 20 | 1,038 | 974 | -6.2 | 36 | 38 |
| East North Central | 52,390 | 53,363 | 1.9 | | | 1,095 | 1,000 | -8.7 | | |
| Illinois | 60,578 | 60,668 | 0.2 | 14 | 13 | 1,256 | 1,163 | -7.5 | 22 | 24 |
| Indiana | 47,996 | 48,893 | 1.9 | 40 | 39 | 993 | 936 | -5.8 | 38 | 39 |
| Michigan | 50,130 | 50,136 | 0.0 | 30 | 36 | 1,123 | 1,011 | -10.0 | 31 | 33 |
| Ohio | 48,220 | 50,394 | 4.5 | 37 | 34 | 948 | 878 | -7.4 | 41 | 42 |
| Wisconsin | 51,523 | 53,442 | 3.7 | 28 | 23 | 1,103 | 933 | -15.4 | 32 | 40 |
| West North Central | 50,902 | 54,989 | 8.0 | | | 1,124 | 1,128 | 0.3 | | |
| Iowa | 48,032 | 53,031 | 10.4 | 39 | 24 | 951 | 986 | 3.6 | 40 | 36 |
| Kansas | 51,527 | 55,295 | 7.3 | 27 | 21 | 1,263 | 1,291 | 2.2 | 21 | 13 |
| Minnesota | 56,872 | 60,652 | 6.6 | 18 | 14 | 1,303 | 1,211 | -7.1 | 20 | 22 |
| Missouri | 48,182 | 50,721 | 5.3 | 38 | 32 | 1,063 | 1,070 | 0.6 | 35 | 28 |
| Nebraska | 49,242 | 53,495 | 8.6 | 33 | 22 | 1,186 | 1,212 | 2.2 | 29 | 19 |
| North Dakota | 45,225 | 60,595 | 34.0 | 46 | 15 | 655 | 771 | 17.6 | 50 | 48 |
| South Dakota | 46,764 | 51,744 | 10.6 | 43 | 29 | 755 | 1,068 | 41.5 | 49 | 29 |
| South Atlantic | 57,015 | 53,767 | -5.7 | | | 1,453 | 1,252 | -13.8 | | |
| Delaware | 58,610 | 56,629 | -3.4 | 16 | 19 | 1,330 | 1,046 | -21.3 | 18 | 31 |
| District of Columbia | 74,399 | 76,483 | 2.8 | 2 | 2 | 2,534 | 2,153 | -15.0 | 2 | 2 |
| Florida | 58,958 | 50,070 | -15.1 | 15 | 37 | 1,313 | 998 | -24.0 | 19 | 35 |
| Georgia | 53,076 | 47,936 | -9.7 | 23 | 43 | 1,621 | 1,408 | -13.2 | 7 | 8 |
| Maryland | 66,643 | 68,704 | 3.1 | 6 | 6 | 1,912 | 1,742 | -8.9 | 3 | 3 |
| North Carolina | 50,705 | 50,279 | -0.8 | 29 | 35 | 1,404 | 1,279 | -8.9 | 13 | 15 |
| South Carolina | 47,123 | 46,274 | -1.8 | 42 | 48 | 1,355 | 1,222 | -9.8 | 16 | 18 |
| Virginia | 63,626 | 66,326 | 4.2 | 10 | 7 | 1,481 | 1,408 | -5.0 | 10 | 7 |
| West Virginia | 41,510 | 47,277 | 13.9 | 50 | 44 | 563 | 620 | 10.1 | 51 | 51 |
| East South Central | 46,381 | 46,728 | 0.7 | | | 1,230 | 1,195 | -2.8 | | |
| Alabama | 47,626 | 47,964 | 0.7 | 41 | 42 | 1,454 | 1,406 | -3.3 | 11 | 9 |
| Kentucky | 45,291 | 46,998 | 3.8 | 45 | 45 | 1,007 | 984 | -2.3 | 37 | 37 |
| Mississippi | 40,396 | 40,932 | 1.3 | 51 | 51 | 1,138 | 1,125 | -1.2 | 30 | 26 |
| Tennessee | 48,880 | 48,232 | -1.3 | 34 | 41 | 1,253 | 1,211 | -3.4 | 25 | 21 |
| West South Central | 53,035 | 55,682 | 5.0 | | | 1,208 | 1,212 | 0.3 | | |
| Arkansas | 42,760 | 46,402 | 8.5 | 49 | 47 | 1,099 | 1,119 | 1.8 | 33 | 27 |
| Louisiana | 48,497 | 49,023 | 1.1 | 36 | 38 | 985 | 929 | -5.7 | 39 | 41 |
| Oklahoma | 48,516 | 52,439 | 8.1 | 35 | 26 | 1,514 | 1,329 | -12.2 | 9 | 11 |
| Texas | 55,785 | 58,324 | 4.6 | 19 | 17 | 1,216 | 1,256 | 3.2 | 27 | 16 |
| Mountain | 56,601 | 53,160 | -6.1 | | | 1,408 | 1,279 | -9.2 | | |
| Arizona | 56,988 | 50,642 | -11.1 | 17 | 33 | 1,256 | 1,001 | -20.3 | 23 | 34 |
| Colorado | 62,308 | 62,236 | -0.1 | 11 | 10 | 1,400 | 1,340 | -4.2 | 14 | 10 |
| Idaho | 49,466 | 45,768 | -7.5 | 31 | 49 | 1,343 | 1,234 | -8.1 | 17 | 17 |
| Montana | 43,794 | 46,620 | 6.5 | 48 | 46 | 893 | 1,061 | 18.9 | 44 | 30 |
| Nevada | 63,770 | 51,635 | -19.0 | 9 | 30 | 1,221 | 1,044 | -14.5 | 26 | 32 |
| New Mexico | 44,278 | 45,766 | 3.4 | 47 | 50 | 788 | 779 | -1.1 | 47 | 47 |
| Utah | 53,443 | 52,716 | -1.4 | 21 | 25 | 2,698 | 2,516 | -6.8 | 1 | 1 |
| Wyoming | 66,160 | 61,370 | -7.2 | 7 | 12 | 1,745 | 1,571 | -10.0 | 4 | 4 |
| Pacific | 62,768 | 61,304 | -2.3 | | | 1,438 | 1,242 | -13.6 | | |
| Alaska | 52,580 | 58,536 | 11.3 | 24 | 16 | 840 | 857 | 2.1 | 45 | 44 |
| California | 64,747 | 62,480 | -3.5 | 8 | 9 | 1,524 | 1,291 | -15.2 | 8 | 12 |
| Hawaii | 51,755 | 51,926 | 0.3 | 26 | 28 | 1,077 | 876 | -18.7 | 34 | 43 |
| Oregon | 52,197 | 52,302 | 0.2 | 25 | 27 | 1,211 | 1,176 | -2.9 | 28 | 23 |
| Washington | 61,702 | 62,232 | 0.9 | 12 | 11 | 1,254 | 1,134 | -9.6 | 24 | 25 |

Source: IRS Statistics of Income, August 2013: <<http://www.irs.gov/pub/irs-soi/11in54cm.xlsx>>. Prepared by the National Center for Charitable Statistics at the Urban Institute. United States total based on the 50 states and The District of Columbia only.

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

**Ranked 1 - 4: Quartile 1 is approximately the Highest 25%, Quartile 4 the Lowest 25%

**Appendix C: Change in Average Charitable Contributions as a Percentage of AGI by State,
Based on Contributions Itemized on Individual Income Tax Returns, 2006 – 2011**

| | Average charitable contribution per return as a percentage of adjusted gross income per return | | | | |
|---------------------------|--|--------------|------------------|-----------------------|-----------------------|
| | 2006 Percent | 2011 Percent | Change 2006-2011 | 2006 State quartile** | 2011 State quartile** |
| United States | 2.3% | 2.1% | 2.5 | | |
| New England | 1.9 | 1.7 | -0.2 | | |
| Connecticut | 2.0 | 1.8 | -0.2 | 3 | 3 |
| Maine | 1.7 | 1.4 | -0.2 | 4 | 4 |
| Massachusetts | 2.0 | 1.7 | -0.3 | 3 | 4 |
| New Hampshire | 1.5 | 1.3 | -0.3 | 4 | 4 |
| Rhode Island | 1.6 | 1.5 | -0.2 | 4 | 4 |
| Vermont | 1.6 | 1.5 | -0.1 | 4 | 4 |
| Middle Atlantic | 2.2 | 2.0 | -0.3 | | |
| New Jersey | 1.9 | 1.7 | -0.3 | 4 | 4 |
| New York | 2.6 | 2.2 | -0.3 | 2 | 2 |
| Pennsylvania | 2.0 | 1.7 | -0.2 | 4 | 4 |
| East North Central | 2.1 | 1.9 | -0.2 | | |
| Illinois | 2.1 | 1.9 | -0.2 | 3 | 3 |
| Indiana | 2.1 | 1.9 | -0.2 | 3 | 3 |
| Michigan | 2.2 | 2.0 | -0.2 | 2 | 3 |
| Ohio | 2.0 | 1.7 | -0.2 | 4 | 3 |
| Wisconsin | 2.1 | 1.7 | -0.4 | 3 | 4 |
| West North Central | 2.2 | 2.1 | -0.2 | | |
| Iowa | 2.0 | 1.9 | -0.1 | 3 | 3 |
| Kansas | 2.5 | 2.3 | -0.1 | 2 | 2 |
| Minnesota | 2.3 | 2.0 | -0.3 | 2 | 2 |
| Missouri | 2.2 | 2.1 | -0.1 | 3 | 3 |
| Nebraska | 2.4 | 2.3 | -0.1 | 2 | 2 |
| North Dakota | 1.4 | 1.3 | -0.2 | 4 | 4 |
| South Dakota | 1.6 | 2.1 | 0.5 | 4 | 2 |
| South Atlantic | 2.5 | 2.3 | -0.2 | | |
| Delaware | 2.3 | 1.8 | -0.4 | 2 | 3 |
| District of Columbia | 3.4 | 2.8 | -0.6 | 1 | 1 |
| Florida | 2.2 | 2.0 | -0.2 | 2 | 3 |
| Georgia | 3.1 | 2.9 | -0.1 | 1 | 1 |
| Maryland | 2.9 | 2.5 | -0.3 | 1 | 1 |
| North Carolina | 2.8 | 2.5 | -0.2 | 1 | 1 |
| South Carolina | 2.9 | 2.6 | -0.2 | 1 | 1 |
| Virginia | 2.3 | 2.1 | -0.2 | 2 | 1 |
| West Virginia | 1.4 | 1.3 | 0.0 | 4 | 4 |
| East South Central | 2.7 | 2.6 | -0.1 | | |
| Alabama | 3.1 | 2.9 | -0.1 | 1 | 1 |
| Kentucky | 2.2 | 2.1 | -0.1 | 2 | 2 |
| Mississippi | 2.8 | 2.7 | -0.1 | 1 | 1 |
| Tennessee | 2.6 | 2.5 | -0.1 | 1 | 1 |
| West South Central | 2.3 | 2.2 | -0.1 | | |
| Arkansas | 2.6 | 2.4 | -0.2 | 1 | 1 |
| Louisiana | 2.0 | 1.9 | -0.1 | 3 | 3 |
| Oklahoma | 3.1 | 2.5 | -0.6 | 1 | 1 |
| Texas | 2.2 | 2.2 | 0.0 | 3 | 2 |
| Mountain | 2.5 | 2.4 | -0.1 | | |
| Arizona | 2.2 | 2.0 | -0.2 | 3 | 2 |
| Colorado | 2.2 | 2.2 | -0.1 | 2 | 2 |
| Idaho | 2.7 | 2.7 | 0.0 | 1 | 1 |
| Montana | 2.0 | 2.3 | 0.2 | 3 | 2 |
| Nevada | 1.9 | 2.0 | 0.1 | 4 | 3 |
| New Mexico | 1.8 | 1.7 | -0.1 | 4 | 4 |
| Utah | 5.0 | 4.8 | -0.3 | 1 | 1 |
| Wyoming | 2.6 | 2.6 | -0.1 | 1 | 2 |
| Pacific | 2.3 | 2.0 | -0.3 | | |
| Alaska | 1.6 | 1.5 | -0.1 | 4 | 4 |
| California | 2.4 | 2.1 | -0.3 | 2 | 3 |
| Hawaii | 2.1 | 1.7 | -0.4 | 3 | 4 |
| Oregon | 2.3 | 2.2 | -0.1 | 2 | 2 |
| Washington | 2.0 | 1.8 | -0.2 | 3 | 3 |

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