

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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