


**ESTIMATING INDIVIDUAL CHARITABLE GIVING
IN THE METROPOLITAN WASHINGTON REGION FOR 1999**

FINAL REPORT

BY LINDA LAMPKIN, JOSEPH CORDES, AND KELLI SHERAN

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Introduction

The Washington Regional Association of Grantmakers (WRAG) asked the Urban Institute's Center on Nonprofits and Philanthropy (CNP) to update its estimates of individual charitable giving in the Metropolitan Washington Region. The resulting estimates of charitable giving are presented in this report.

Residents of the Metropolitan Washington Region were among the wealthiest in the nation in 1999. Average income per tax return throughout the region was above the national average of \$45,539. Residents of suburban Virginia had the highest average income in the region, at \$64,423. Suburban Maryland's average was \$56,025, and the District of Columbia's was \$53,780.

These estimates were calculated based on Internal Revenue Service data on charitable deductions itemized on individual income tax returns. Using these data, the National Center for Charitable Statistics at the Urban Institute estimates that income tax itemizers in the Washington Metropolitan Region gave about \$3.55 billion to charity in 1999. In addition, non-itemizers gave an estimated \$1.23 billion, based on calculations using the Urban Institute's Charitable Giving Model. All told, estimated total charitable contributions made by taxpayers in the Metropolitan Washington Region in 1998 came to about \$4.78 billion.

Estimated Giving in the Metropolitan Washington Region, 2001

- Charitable giving in the Metropolitan Washington Region (MWR) was about \$4.8 billion in 1999 — taxpayers in the area contributed almost 3 percent of the total of almost \$165 billion in the nation.

Total Estimated Charitable Contributions - 1999	
US	\$165,312,463,494
DC Metro	\$4,777,969,280
Washington DC	\$647,599,884
Maryland Suburbs	\$2,168,302,175
Virginia Suburbs	\$1,962,067,221

- Charitable giving in the MWR rose over 25 percent from 1997 to 1999 (21 percent after adjustment for inflation), similar to the increase of 26 percent nationally (22 percent after adjustment

for inflation).

- The District residents give almost 14 percent of the charitable contributions, but have 11 percent of the income in the MWR. Residents in Suburban Maryland give 45 percent of the contributions and have 40 percent of the income, while Suburban Virginia residents contribute proportionally less, with 41 percent of the contributions and 49 percent of the income.

Total Contributions – 1999		Proportion of DC Metro Total
DC Metro	\$4,777,969,280	
Washington DC	\$647,599,884	13.6%
Maryland Suburbs	\$2,168,302,175	45.4%
Virginia Suburbs	\$1,962,067,221	41.1%

Total Income – 1999		Proportion of DC Metro Total
DC Metro	\$139,237,354,010	
Washington DC	\$14,731,132,000	10.6%
Maryland Suburbs	\$56,069,713,480	40.3%
Virginia Suburbs	\$68,436,508,530	49.2%

- The estimated average contribution per tax return in 1999 for MWR was \$2,004, compared to \$1,295 for the nation. Again the increase of 21 percent (17 percent after adjustment for inflation) from 1997 to 1999 was similar to the national increase of 22 percent (18 percent after adjustment for inflation). Metro Washington is more generous than the rest of the US in terms of the average dollar amount of giving. To some extent, however, this reflects the fact that average incomes are higher in the DC area.
- Washington, DC, and the Maryland suburbs gave a larger share of income to charities than the US average, but this is offset by the smaller percentage given in the Virginia suburbs. These proportions have increased only slightly (1/10 to 2/10 of a percentage point) for the nation, the MWR, and for the jurisdictions within MWR over the two-year period.

1999 Estimated Charitable Contributions as Percent of AGI	
US	2.8%
DC Metro	3.4%
Washington DC	4.4%
Maryland Suburbs	3.9%
Virginia Suburbs	2.9%

- However, total contributions of residents of the Virginia suburbs grew at a faster rate than the other components of the MWR and the nation.

Increase in Estimated Charitable Contributions 1997-1999	
US	26.4%
DC Metro	25.5%
Washington DC	28.4%
Maryland Suburbs	19.3%
Virginia Suburbs	32.0%

- The proportions of income given have either grown apace with income, or somewhat more rapidly than income. The result is that the percentage of income contributed has either held steady, or increased somewhat between 1997 and 1999.
- Some of this growth represents increases in the number of tax returns filed (reflecting population growth in the region). There has, however, also been growth (in excess of the rate of inflation of 4 percent over the two-year period) in the average amount contributed.

Data Sources

1. IRS Special Data Run: Charitable Deductions for Taxpayers who Itemized Giving in 1997 by Zip Code
2. Individual Income and Tax Data, by State, for Tax Years 1997, 1998, and 1998
3. The Urban Institute Charitable Giving Model Estimates of giving by non-itemizers

The Metropolitan Washington Region includes the following areas of Virginia and Maryland:

Virginia

Alexandria, Arlington County, Clarke County, Culpeper County, Fairfax City, Fairfax County, Falls Church, Fauquier County, Fredericksburg, King George County, Loudoun County, Manassas, Manassas Park, Prince William County, Spotsylvania County, Stafford County, and Warren County

Maryland

Calvert County, Charles County, Frederick County, Montgomery County, and Prince George's County

Detailed tables follow.

Estimates of Individual Charitable Giving in the Metropolitan Washington Region for 1997-1999

US	1999	1998	1997	99/98 % Chng.	98/97 % Chng.
Total Itemizer Contribution	\$ 122,726,402,000	\$ 107,435,023,000	\$ 97,060,757,000	14.2%	10.7%
Total Itemized Returns	40,529,571	38,406,736	36,879,420	5.5%	4.1%
Avg. Itemizer Cont.	\$ 3,028	\$ 2,797	\$ 2,632	8.2%	6.3%
Itemizer AGI					
Avg. Itemizer AGI					
Avg. Pct. Itemizer Contrib					
Total Nonitemizer Returns	87,138,319	86,986,848	86,177,433	0.2%	0.9%
Total Nonitemizer Contrib.	\$ 42,586,061,494	\$ 37,279,952,981	\$ 33,680,082,679	14.2%	10.7%
Nonitemizer AGI					
Avg. Nonitemizer AGI					
Pct. Non-Itemizer Contrib.					
Total Contributions	\$ 165,312,463,494	\$ 144,714,975,981	\$ 130,740,839,679	14.2%	10.7%
Total Returns	127,667,890	125,393,584	123,056,853	1.8%	1.9%
Contrib Per Return	\$ 1,295	\$ 1,154	\$ 1,062	12.2%	8.6%
Total AGI	\$ 5,813,855,173,000	\$ 5,381,508,195,000	\$ 4,950,214,359,000	8.0%	8.7%
AGI Per Return	\$ 45,539	\$ 42,917	\$ 40,227	6.1%	6.7%
Pct Contribution	2.8%	2.7%	2.6%	5.7%	1.8%
Washington, DC	1999	1998	1997	99/98 % Chng.	98/97 % Chng.
Total Itemizer Contribution	\$ 480,772,000	\$ 427,959,000	\$ 374,388,000	12.3%	14.3%
Total Itemized Returns	101,893	96,458	92,235	5.6%	4.6%
Avg. Itemizer Cont.	\$ 4,718	\$ 4,437	\$ 4,059	6.3%	9.3%
Itemizer AGI	\$ 10,311,792,400	\$ 9,422,948,500	\$ 8,596,340,200	9.4%	9.6%
Avg. Itemizer AGI	\$ 101,202	\$ 97,690	\$ 93,200	3.6%	4.8%
Avg. Pct. Itemizer Contrib	4.66%	4.54%	4.36%	2.7%	4.3%
Total Nonitemizer Returns	172,023	175,711	175,356	-2.1%	0.2%
Total Nonitemizer Contrib.	\$ 166,827,884	\$ 148,501,773	\$ 129,912,636	12.3%	14.3%
Nonitemizer AGI	\$ 4,419,339,600	\$ 4,038,406,500	\$ 3,684,145,800	9.4%	9.6%
Avg. Nonitemizer AGI	\$ 25,690	\$ 22,983	\$ 21,010	11.8%	9.4%
Pct. Non-Itemizer Contrib.	3.77%	3.68%	3.53%	2.7%	4.3%
Total Contributions	\$ 647,599,884	\$ 576,460,773	\$ 504,300,636	12.3%	14.3%
Total Returns	273,916	272,169	267,591	0.6%	1.7%
Contrib Per Return	\$ 2,364	\$ 2,118	\$ 1,885	11.6%	12.4%
Total AGI	\$ 14,731,132,000	\$ 13,461,355,000	\$ 12,280,486,000	9.4%	9.6%
AGI Per Return	\$ 53,780	\$ 49,460	\$ 45,893	8.7%	7.8%
Pct Contribution	4.4%	4.3%	4.1%	2.7%	4.3%
Maryland Suburbs	1999	1998	1997	99/98 % Chng.	98/97 % Chng.
Total Itemizer Contribution	\$ 1,609,726,930	\$ 1,424,601,500	\$ 1,348,988,130	13.0%	5.6%
Total Itemized Returns	505,371	484,778	497,787	4.2%	-2.6%
Avg. Itemizer Cont.	\$ 3,185	\$ 2,939	\$ 2,710	8.4%	8.4%
Itemizer AGI	\$ 44,600,908,450	\$ 41,506,654,000	\$ 40,854,754,850	7.5%	1.6%
Avg. Itemizer AGI	\$ 88,254	\$ 85,620	\$ 82,073	3.1%	4.3%
Avg. Pct. Itemizer Contrib	3.61%	3.43%	3.30%	5.2%	3.9%
Total Nonitemizer Returns	495,428	497,601	509,825	-0.4%	-2.4%
Total Nonitemizer Contrib.	\$ 558,575,245	\$ 494,336,721	\$ 468,098,881	13.0%	5.6%
Nonitemizer AGI	\$ 11,468,805,030	\$ 10,673,139,600	\$ 10,505,508,390	7.5%	1.6%
Avg. Nonitemizer AGI	\$ 23,149	\$ 21,449	\$ 20,606	7.9%	4.1%
Total Contributions	\$ 2,168,302,175	\$ 1,918,938,221	\$ 1,817,087,011	13.0%	5.6%
Total Returns	1,000,800	982,379	1,007,612	1.9%	-2.5%
Contrib Per Return	\$ 2,167	\$ 1,953	\$ 1,803	10.9%	8.3%
Total AGI	\$ 56,069,713,480	\$ 52,179,793,600	\$ 51,360,263,240	7.5%	1.6%
AGI Per Return	\$ 56,025	\$ 53,116	\$ 50,972	5.5%	4.2%
Pct Contribution	3.9%	3.7%	3.5%	5.2%	3.9%
Virginia Suburbs	1999	1998	1997	99/98 % Chng.	98/97 % Chng.
Total Itemizer Contribution	\$ 1,456,620,060	\$ 1,268,260,980	\$ 1,103,874,240	14.9%	14.9%
Total Itemized Returns	508,426	483,291	437,974	5.2%	10.3%
Avg. Itemizer Cont.	\$ 2,865	\$ 2,624	\$ 2,520	9.2%	4.1%
Itemizer AGI	\$ 52,521,041,430	\$ 48,141,134,250	\$ 41,791,156,440	9.1%	15.2%
Avg. Itemizer AGI	\$ 103,301	\$ 99,611	\$ 95,419	3.7%	4.4%
Avg. Pct. Itemizer Contrib	2.77%	2.63%	2.64%	5.3%	-0.3%
Total Nonitemizer Returns	553,880	552,660	536,602	0.2%	3.0%
Total Nonitemizer Contrib.	\$ 505,447,161	\$ 440,086,560	\$ 383,044,361	14.9%	14.9%
Nonitemizer AGI	\$ 15,915,467,100	\$ 14,588,222,500	\$ 12,663,986,800	9.1%	15.2%
Pct Contrib.	3.18%	3.02%	3.02%	5.3%	-0.3%
Total Contributions	\$ 1,962,067,221	\$ 1,708,347,540	\$ 1,486,918,601	14.9%	14.9%
Total Returns	1,062,306	1,035,951	974,576	2.5%	6.3%
Contrib Per Return	\$ 1,847	\$ 1,649	\$ 1,526	12.0%	8.1%
Total AGI	\$ 68,436,508,530	\$ 62,729,356,750	\$ 54,455,143,240	9.1%	15.2%
AGI Per Return	\$ 64,423	\$ 60,552	\$ 55,876	6.4%	8.4%
Pct Contribution	2.9%	2.7%	2.7%	5.3%	-0.3%
\$ 3,547,118,990	\$ 1,230,850,290	\$ 4,777,969,280			
DC Metro	1999	1998	1997	99/98 % Chng.	98/97 % Chng.
Total Itemized Returns	1,115,690	1,064,526	1,027,997	4.8%	3.6%
Avg. Itemizer Cont.	\$ 3,179	\$ 2,932	\$ 2,750	8.4%	6.6%
Itemizer AGI	\$ 107,433,742,280	\$ 99,070,736,750	\$ 91,242,251,490	8.4%	8.6%
Avg. Itemizer AGI	\$ 96,294	\$ 93,066	\$ 88,757	3.5%	4.9%
Avg. Pct. Itemizer Contrib	3.30%	3.15%	3.10%	4.8%	1.7%
Total Nonitemizer Returns	\$ 1,230,850,290	\$ 1,082,925,054	\$ 981,055,878	13.7%	10.4%
Total Nonitemizer Contrib.	1,221,332	1,225,973	1,221,783	-0.4%	0.3%
Nonitemizer AGI	\$ 31,803,611,730	\$ 29,299,768,600	\$ 26,853,640,990	8.5%	9.1%
Avg. Nonitemizer AGI	\$ 26,040	\$ 23,899	\$ 21,979	9.0%	8.7%
Total Contributions	\$ 4,777,969,280	\$ 4,203,746,534	\$ 3,808,306,248	13.7%	10.4%
Total Returns	2,337,022	2,290,499	2,249,780	2.0%	1.8%
Contrib Per Return	\$ 2,044	\$ 1,835	\$ 1,693	11.4%	8.4%
Total AGI	\$ 139,237,354,010	\$ 128,370,505,350	\$ 118,095,892,480	8.5%	8.7%
AGI Per Return	\$ 59,579	\$ 56,045	\$ 52,492	6.3%	6.8%
Pct. Contribution	3.4%	3.3%	3.2%	4.8%	1.5%

Estimates of Individual Charitable Giving in the Metropolitan Washington Region for 1997-1999

Total Contributions	1999		1998		1997		99/98 % Chng.	98/97 % Chng.
US	\$	165,312,463,494	\$	144,714,975,981	\$	130,740,839,679	14.2%	10.7%
DC Metro	\$	4,777,969,280	\$	4,203,746,534	\$	3,808,306,248	13.7%	10.4%
Washington DC	\$	647,599,884	\$	576,460,773	\$	504,300,636	12.3%	14.3%
Maryland Suburbs	\$	2,168,302,175	\$	1,918,938,221	\$	1,817,087,011	13.0%	5.6%
Virginia Suburbs	\$	1,962,067,221	\$	1,708,347,540	\$	1,486,918,601	14.9%	14.9%

Contributions Per Return	1999		1998		1997		99/98 % Chng.	98/97 % Chng.
US	\$	1,295	\$	1,154	\$	1,062	12.2%	8.6%
DC Metro	\$	2,044	\$	1,835	\$	1,693	11.4%	8.4%
Washington DC	\$	2,364	\$	2,118	\$	1,885	11.6%	12.4%
Maryland Suburbs	\$	2,171	\$	1,958	\$	1,807	10.9%	8.3%
Virginia Suburbs	\$	1,847	\$	1,649	\$	1,526	12.0%	8.1%

AGI Per Return	1999		1998		1997		99/98 % Chng.	98/97 % Chng.
US	\$	45,539	\$	42,917	\$	40,227	6.1%	6.7%
DC Metro	\$	59,579	\$	56,045	\$	52,492	6.3%	6.8%
Washington DC	\$	53,780	\$	49,460	\$	45,893	8.7%	7.8%
Maryland Suburbs	\$	56,025	\$	53,116	\$	50,972	5.5%	4.2%
Virginia Suburbs	\$	64,423	\$	60,552	\$	55,876	6.4%	8.4%

Contributions as Pct. of AGI	1999		1998		1997	
US		2.8%		2.7%		2.6%
DC Metro		3.4%		3.3%		3.2%
Washington DC		4.4%		4.3%		4.1%
Maryland Suburbs		3.9%		3.7%		3.5%
Virginia Suburbs		2.9%		2.7%		2.7%

Total Contributions	1999		1998		1997		1999	1998
US	\$	165,312,463,494	\$	144,714,975,981	\$	130,740,839,679	Proportion in	Proportion in
DC Metro	\$	4,777,969,280	\$	4,203,746,534	\$	3,808,306,248	MWR	MWR
Washington DC	\$	647,599,884	\$	576,460,773	\$	504,300,636	13.6%	13.7%
Maryland Suburbs	\$	2,168,302,175	\$	1,918,938,221	\$	1,817,087,011	45.4%	45.6%
Virginia Suburbs	\$	1,962,067,221	\$	1,708,347,540	\$	1,486,918,601	41.1%	40.6%

Total Income	1999		1998		1997		1999	1998
US	\$	5,813,855,173,000	\$	5,381,508,195,000	\$	4,950,214,359,000	Proportion in	Proportion in
DC Metro	\$	139,237,354,010	\$	128,370,505,350	\$	118,095,892,480	MWR	MWR
Washington DC	\$	14,731,132,000	\$	13,461,355,000	\$	12,280,486,000	10.6%	10.5%
Maryland Suburbs	\$	56,069,713,480	\$	52,179,793,600	\$	51,360,263,240	40.3%	40.6%
Virginia Suburbs	\$	68,436,508,530	\$	62,729,356,750	\$	54,455,143,240	49.2%	48.9%

Sources:
 IRS Special Data Run, Charitable Deductions for Taxpayers Who Itemized Giving in 1997, by Zip Code
 Individual Income and Tax Data, by State, for Tax Years 1997-1999
 The Urban Institute Charitable Giving Model Estimates of Giving by Non-Itemizers