



Profiles of Individual Charitable Contributions by State

2013

National Center for Charitable Statistics

February 2016

Each summer, the Internal Revenue Service (IRS) 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 IRS. Since only returns with itemized contributions are included, IRS data do not account for all contributions. In 2013, 30 percent of US taxpayers chose to itemize deductions on their returns. This means that more than two-thirds of US taxpayers take the standard deduction, and thus, no details on their charitable contributions are available. No one knows how much nonitemizers 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 United States was \$240.6 billion in 2013. Based on this estimate, the \$195.3 billion reported as itemized contributions on 2013 tax returns represents 81 percent of all individual giving.¹ The 2013 data on itemized deductions used in this analysis, therefore, cover about one-third of US taxpayers and over four-fifths 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 \$195.3 billion in 2013, compared with \$198.0 billion in 2012, a decrease of 1.3 percent.

The average charitable contribution per return filed in 2013 was about 2.2 percent of income. Contributions as a percentage of income varied from 1.3 percent in Maine, North Dakota, and West Virginia to 4.7 percent in Utah. Though the average charitable deduction per return was \$1,339 in 2013, state averages ranged from \$605 in West Virginia to \$2,722 in Utah.

TABLE 1A

Annual itemized contributions, 2008–13

	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 (%)	
2008	169,599,537	NA	1,197	NA	2.1
2009	157,243,008	-7.3	1,120	-6.4	2.0
2010	169,786,059	8.0	1,188	6.1	2.1
2011	174,517,353	2.8	1,201	1.1	2.1
2012	197,979,897	13.4	1,372	14.2	2.2
2013	195,337,201	-1.3	1,339	-2.3	2.2

Note: NA = not applicable.

TABLE 1B

Change in itemized contributions over five years, 2008–13

	Amount of itemized charitable contributions (%)	Average charitable contribution per income tax return (%)
Change over 5 years	15.2	11.9
Change over 5 years in inflation-adjusted dollars ^a	6.4	3.4

Note: NA = not applicable.

^a Adjustment for inflation is done based on Table 24: Historical Consumer Price Index values for All Urban Consumers (CPI-U): US city average, all items (1982–84=100) as of September 2015, found at <http://www.bls.gov/cpi/cpid1312.pdf>.

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 who itemize. For example, comparisons between states like Maryland, where 45 percent of all tax returns are itemized, and South Dakota, where only 17 percent of all tax returns are itemized, would probably provide limited information.

Moreover, states vary widely in average income per resident. AGI per return filed in 2013 was highest in Connecticut (\$88,804) and lowest in Mississippi (\$44,966). The national average was \$61,719. Therefore, 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 range from 12.6 to 38.3 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 nonitemizers 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 nonitemizers.

Other Sources of Data on Giving

Chronicle of Philanthropy. 2015. “How America Gives.” Washington, DC: Chronicle of Philanthropy. <<https://philanthropy.com/interactives/how-america-gives#search>>

- This is a periodically updated interactive resource that displays patterns of giving broken down to the county level.

Giving USA Foundation. 2014. *Giving USA 2014: The Annual Report on Philanthropy for the Year 2013*. Indianapolis, IN: Lilly Family School of Philanthropy.

- This publication is updated annually and provides national data on sources of giving (individuals, foundations, corporations, bequests) and on categories of recipients.

National Center for Charitable Statistics. Various years. “Profiles of Individual Charitable Contributions by State.” Washington, DC: Urban Institute.

- This brief is published annually. We consulted all versions from 1995 to 2012.

Roeger, Katie L., Amy S. Blackwood, and Sarah L. Pettijohn. 2012. *The Nonprofit Almanac 2012*. Washington, DC: Urban Institute Press.

- This provides the essential facts and figures for managers, researchers, and volunteers, and it includes a section on trends in private giving.

Statistics of Income Division. 2015. *IRS Statistics of Income Bulletin*. Washington, DC.: Internal Revenue Service. < <https://www.irs.gov/uac/SOI-Tax-Stats-SOI-Bulletins> >

- This bulletin is published four times a year and presents selected data compiled from individual tax returns and broken down by state. The primary source for this report was made available in August 2015 at <http://www.irs.gov/pub/irs-soi/13in54cm.xlsx>.

TABLE 2

Total Individual Giving by State, 2013

	Number of returns	AGI (\$ thousands)	Number of itemized returns	Percentage of itemized returns (%)	Number of returns with itemized charitable deductions	Amount of itemized charitable deductions (\$ thousands)	Average AGI for all returns (\$ thousands)	Average contribution of itemizers (\$ thousands)
United States	145,847,260	9,001,616,586	44,470,790	30	36,606,490	195,337,201	61,719	4,392
Alabama	2,048,730	103,844,557	551,240	27	479,360	3,040,744	50,687	5,516
Alaska	359,140	22,931,040	82,930	23	59,770	311,943	63,850	3,762
Arizona	2,813,630	152,738,303	819,130	29	691,420	3,045,306	54,285	3,718
Arkansas	1,220,230	61,472,759	283,090	23	227,330	1,478,918	50,378	5,224
California	17,171,740	1,181,367,138	5,899,640	34	4,884,880	26,757,371	68,797	4,535
Colorado	2,502,950	164,067,142	844,250	34	692,270	3,293,945	65,550	3,902
Connecticut	1,749,600	155,370,730	731,350	42	611,470	3,303,462	88,804	4,517
Delaware	439,680	26,108,080	144,650	33	119,840	475,889	59,380	3,290
District of Columbia	331,050	27,259,627	131,090	40	108,530	810,111	82,343	6,180
Florida	9,316,270	520,165,734	2,186,860	23	1,773,050	10,819,531	55,834	4,948
Georgia	4,358,720	235,981,563	1,457,810	33	1,249,050	7,464,596	54,140	5,120
Hawaii	675,280	37,478,298	200,700	30	161,950	608,836	55,500	3,034
Idaho	691,620	34,403,673	198,060	29	161,150	915,704	49,744	4,623
Illinois	6,100,680	399,201,505	2,022,320	33	1,670,780	7,817,776	65,436	3,866
Indiana	3,047,720	158,756,695	725,460	24	582,050	2,973,794	52,090	4,099
Iowa	1,434,620	81,928,471	428,290	30	348,110	1,500,839	57,108	3,504
Kansas	1,325,720	78,516,041	363,190	27	299,400	1,798,568	59,225	4,952
Kentucky	1,886,170	93,260,866	504,200	27	411,070	1,891,855	49,445	3,752
Louisiana	2,004,320	109,192,972	465,050	23	363,350	2,136,453	54,479	4,594
Maine	635,870	32,699,679	181,150	28	137,140	435,042	51,425	2,402
Maryland	2,941,920	203,829,474	1,337,290	45	1,125,940	5,221,641	69,285	3,905
Massachusetts	3,301,030	262,985,516	1,237,790	37	1,025,660	5,089,369	79,668	4,112
Michigan	4,656,840	252,105,817	1,270,760	27	1,071,450	4,957,925	54,137	3,902
Minnesota	2,653,420	172,891,877	959,100	36	812,880	3,423,590	65,158	3,570
Mississippi	1,245,660	56,011,854	289,910	23	243,030	1,549,604	44,966	5,345
Missouri	2,743,080	148,434,377	745,390	27	598,650	3,181,287	54,112	4,268
Montana	487,640	24,976,187	140,480	29	109,110	547,267	51,218	3,896
Nebraska	880,090	50,727,108	250,010	28	209,310	1,101,741	57,639	4,407
Nevada	1,307,650	75,468,050	330,960	25	270,880	1,477,661	57,713	4,465
New Hampshire	681,760	44,790,417	221,690	33	170,290	606,771	65,698	2,737
New Jersey	4,326,880	335,599,912	1,797,330	42	1,524,690	5,486,148	77,562	3,052
New Mexico	905,730	43,941,015	212,700	23	163,660	753,380	48,514	3,542
New York	9,442,850	698,576,291	3,275,780	35	2,771,490	17,729,465	73,979	5,412
North Carolina	4,335,840	232,421,512	1,364,540	31	1,157,090	5,715,662	53,605	4,189
North Dakota	361,850	25,006,410	67,660	19	49,360	330,505	69,107	4,885
Ohio	5,536,900	296,428,083	1,534,410	28	1,208,430	5,031,722	53,537	3,279
Oklahoma	1,630,700	91,922,944	400,660	25	319,070	2,463,773	56,370	6,149
Oregon	1,793,890	101,826,339	658,480	37	529,920	2,225,454	56,763	3,380
Pennsylvania	6,153,510	368,059,936	1,811,540	29	1,477,280	6,346,484	59,813	3,503
Rhode Island	517,840	30,572,463	174,860	34	146,190	453,789	59,038	2,595
South Carolina	2,106,060	105,954,068	590,060	28	505,380	2,753,799	50,309	4,667
South Dakota	412,660	23,166,962	72,150	17	56,450	504,690	56,141	6,995
Tennessee	2,908,080	151,117,321	611,390	21	507,320	3,678,418	51,965	6,016
Texas	11,888,890	737,452,938	2,758,040	23	2,164,710	16,402,192	62,029	5,947
Utah	1,196,460	68,993,676	431,760	36	377,340	3,256,367	57,665	7,542
Vermont	321,480	17,451,163	89,490	28	65,430	267,302	54,284	2,987
Virginia	3,834,990	264,027,441	1,454,450	38	1,199,780	5,673,253	68,847	3,901
Washington	3,293,100	222,348,557	1,033,470	31	827,340	4,400,530	67,520	4,258
West Virginia	784,420	37,820,826	137,670	18	98,580	474,421	48,215	3,446
Wisconsin	2,798,380	159,418,292	927,530	33	744,380	2,738,031	56,968	2,952
Wyoming	283,920	20,544,887	62,980	22	43,430	614,277	72,362	9,754

Source: IRS Statistics of Income, September 2015: < <http://www.irs.gov/pub/irs-soi/13in54cm.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.

Note: AGI = adjusted gross income.

TABLE 4

Change in Adjusted Gross Income and Average Charitable Contributions by State, Based on Contributions Itemized on Individual Income Tax Returns, 2008–13

	AVERAGE ADJUSTED GROSS INCOME PER INCOME TAX RETURN					AVERAGE CHARITABLE CONTRIBUTION PER RETURN				
	2008 dollars (actual)	2013 dollars (actual)	Percent change 2008–13	2008 state rank ^a	2013 state rank ^a	2008 dollars (actual)	2013 dollars (actual)	Percent change 2008–13	2008 state rank ^a	2013 state rank ^a
United States	57,096	61,719	8.1			1,197	1,339	11.9		
New England	68,506	75,458	10.1			1,124	1,409	25.4		
Connecticut	82,611	88,804	7.5	1	1	1,502	1,888	25.7	7	4
Maine	46,842	51,425	9.8	43	42	634	684	7.9	50	50
Massachusetts	70,820	79,668	12.5	4	3	1,175	1,542	31.2	21	9
New Hampshire	60,295	65,698	9.0	13	12	755	890	17.9	47	45
Rhode Island	55,239	59,038	6.9	19	21	823	876	6.5	45	46
Vermont	49,819	54,284	9.0	37	34	772	831	7.7	46	49
Middle Atlantic	65,242	70,382	7.9			1,265	1,484	17.3		
New Jersey	73,399	77,562	5.7	3	4	1,240	1,268	2.2	17	22
New York	68,515	73,979	8.0	5	5	1,492	1,878	25.8	8	5
Pennsylvania	54,600	59,813	9.5	20	18	943	1,031	9.4	38	38
East North Central	52,779	57,176	8.3			981	1,062	8.2		
Illinois	61,277	65,436	6.8	10	14	1,165	1,281	10.0	24	21
Indiana	47,818	52,090	8.9	40	40	905	976	7.8	40	41
Michigan	50,079	54,137	8.1	35	36	1,014	1,065	4.9	34	36
Ohio	48,574	53,537	10.2	39	39	841	909	8.1	44	43
Wisconsin	52,390	56,968	8.7	25	26	887	978	10.4	41	40
West North Central	53,332	59,183	11.0			1,104	1,207	9.4		
Iowa	50,547	57,108	13.0	34	25	916	1,046	14.2	39	37
Kansas	53,344	59,225	11.0	22	20	1,180	1,357	15.0	20	14
Minnesota	59,063	65,158	10.3	15	15	1,283	1,290	0.6	12	20
Missouri	50,813	54,112	6.5	31	37	1,026	1,160	13.1	33	30
Nebraska	51,182	57,639	12.6	29	24	1,173	1,252	6.7	22	24
North Dakota	52,233	69,107	32.3	27	8	701	913	30.3	49	42
South Dakota	48,961	56,141	14.7	38	29	1,071	1,223	14.2	31	27
South Atlantic	54,623	58,124	6.4			1,302	1,385	6.4		
Delaware	57,024	59,380	4.1	17	19	1,094	1,082	-1.1	27	33
District of Columbia	74,357	82,343	10.7	2	2	2,140	2,447	14.4	2	2
Florida	53,229	55,834	4.9	23	30	1,081	1,161	7.4	28	29
Georgia	50,620	54,140	7.0	33	35	1,452	1,713	18.0	9	7
Maryland	66,681	69,285	3.9	6	7	1,690	1,775	5.0	3	6
North Carolina	50,013	53,605	7.2	36	38	1,283	1,318	2.8	11	17
South Carolina	45,679	50,309	10.1	46	46	1,251	1,308	4.5	16	19
Virginia	63,886	68,847	7.8	8	9	1,523	1,479	-2.9	5	12
West Virginia	44,452	48,215	8.5	50	50	582	605	4.0	51	51
East South Central	46,301	49,976	7.9			1,189	1,256	5.6		
Alabama	47,801	50,687	6.0	41	44	1,401	1,484	6.0	10	11
Kentucky	45,952	49,445	7.6	45	48	970	1,003	3.4	37	39
Mississippi	41,692	44,966	7.9	51	51	1,168	1,244	6.5	23	25
Tennessee	47,469	51,965	9.5	42	41	1,189	1,265	6.4	19	23
West South Central	56,573	59,725	5.6			1,262	1,343	6.4		
Arkansas	44,460	50,378	13.3	49	45	1,076	1,212	12.7	29	28
Louisiana	53,611	54,479	1.6	21	32	1,065	1,066	0.1	32	35
Oklahoma	51,139	56,370	10.2	30	28	1,621	1,511	-6.8	4	10
Texas	59,299	62,029	4.6	14	17	1,266	1,380	9.0	14	13
Mountain	53,748	57,425	6.8			1,266	1,365	7.8		
Arizona	52,240	54,285	3.9	26	33	1,073	1,082	0.9	30	34
Colorado	61,123	65,550	7.2	11	13	1,274	1,316	3.3	13	18
Idaho	46,072	49,744	8.0	44	47	1,219	1,324	8.6	18	16
Montana	44,863	51,218	14.2	48	43	1,002	1,122	12.0	36	32
Nevada	55,838	57,713	3.4	18	22	1,013	1,130	11.6	35	31
New Mexico	44,993	48,514	7.8	47	49	747	832	11.4	48	48
Utah	52,416	57,665	10.0	24	23	2,487	2,722	9.4	1	1
Wyoming	65,189	72,362	11.0	7	6	1,503	2,164	43.9	6	3
Pacific	60,950	67,228	10.3			1,212	1,473	21.5		
Alaska	57,902	63,850	10.3	16	16	843	869	3.0	43	47
California	62,475	68,797	10.1	9	10	1,261	1,558	23.6	15	8
Hawaii	51,608	55,500	7.5	28	31	866	902	4.1	42	44
Oregon	50,720	56,763	11.9	32	27	1,096	1,241	13.1	26	26
Washington	60,965	67,520	10.8	12	11	1,135	1,336	17.8	25	15

Source: IRS Statistics of Income, September 2015: < <http://www.irs.gov/pub/irs-soi/13in54cm.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.

^a Ranked 1–51: 1 = highest, 51 = lowest.

TABLE 5

Average Charitable Contributions as a Percentage of Adjusted Gross Income by State, Based on Contributions Itemized on Individual Income Tax Returns, 2008–13

	2008 percent	2013 percent	Change 2008–13	2008 state quartile ^a	2013 state quartile ^a
United States	2.1	2.2	0.0		
New England	1.6	1.9	0.2		
Connecticut	1.8	2.1	0.3	3	3
Maine	1.4	1.3	0.0	4	4
Massachusetts	1.7	1.9	0.3	4	4
New Hampshire	1.3	1.4	0.1	4	4
Rhode Island	1.5	1.5	0.0	4	4
Vermont	1.5	1.5	0.0	4	4
Middle Atlantic	1.9	2.1	0.2		
New Jersey	1.7	1.6	-0.1	4	4
New York	2.2	2.5	0.4	2	2
Pennsylvania	1.7	1.7	0.0	4	4
East North Central	1.9	1.9	0.0		
Illinois	1.9	2.0	0.1	3	3
Indiana	1.9	1.9	0.0	3	3
Michigan	2.0	2.0	-0.1	3	3
Ohio	1.7	1.7	0.0	3	3
Wisconsin	1.7	1.7	0.0	4	4
West North Central	2.1	2.0	0.0		
Iowa	1.8	1.8	0.0	3	3
Kansas	2.2	2.3	0.1	2	2
Minnesota	2.2	2.0	-0.2	2	2
Missouri	2.0	2.1	0.1	3	3
Nebraska	2.3	2.2	-0.1	2	2
North Dakota	1.3	1.3	0.0	4	4
South Dakota	2.2	2.2	0.0	2	2
South Atlantic	2.4	2.4	0.0		
Delaware	1.9	1.8	-0.1	3	3
District of Columbia	2.9	3.0	0.1	1	1
Florida	2.0	2.1	0.0	3	3
Georgia	2.9	3.2	0.3	1	1
Maryland	2.5	2.6	0.0	1	1
North Carolina	2.6	2.5	-0.1	1	1
South Carolina	2.7	2.6	-0.1	1	1
Virginia	2.4	2.1	-0.2	1	1
West Virginia	1.3	1.3	-0.1	4	4
East South Central	2.6	2.5	-0.1		
Alabama	2.9	2.9	0.0	1	1
Kentucky	2.1	2.0	-0.1	2	2
Mississippi	2.8	2.8	0.0	1	1
Tennessee	2.5	2.4	-0.1	1	1
West South Central	2.2	2.2	0.0		
Arkansas	2.4	2.4	0.0	1	1
Louisiana	2.0	2.0	0.0	3	3
Oklahoma	3.2	2.7	-0.5	1	1
Texas	2.1	2.2	0.1	2	2
Mountain	2.4	2.4	0.0		
Arizona	2.1	2.0	-0.1	2	2
Colorado	2.1	2.0	-0.1	2	2
Idaho	2.6	2.7	0.0	1	1
Montana	2.2	2.2	0.0	2	2
Nevada	1.8	2.0	0.1	3	3
New Mexico	1.7	1.7	0.0	4	4
Utah	4.7	4.7	0.0	1	1
Wyoming	2.3	3.0	0.7	2	2
Pacific	2.0	2.2	0.2		
Alaska	1.5	1.4	-0.1	4	4
California	2.0	2.3	0.2	3	3
Hawaii	1.7	1.6	-0.1	4	4
Oregon	2.2	2.2	0.0	2	2
Washington	1.9	2.0	0.1	3	3

Source: IRS Statistics of Income, September 2015: < <http://www.irs.gov/pub/irs-soi/13in54cm.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.

^a Ranked 1–4: Quartile 1 is approximately the highest 25 percent, quartile 4 the lowest 25 percent.

Note

1. The 2014 Giving USA Report contains slightly different numbers for the amount and percentage of charitable contributions from itemized deductions.

About the National Center for Charitable Statistics

The National Center for Charitable Statistics is the national repository of data on the nonprofit sector in the United States. Its mission is to develop and disseminate high quality data on nonprofit organizations and their activities for use in research on the relationships between the nonprofit sector, government, the commercial sector, and the broader civil society.

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