

PROFILES OF INDIVIDUAL CHARITABLE CONTRIBUTIONS BY STATE, 2007

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 2007, only 33 percent of US taxpayers chose to itemize deductions on their returns. This means that 67 percent 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 \$229.03 billion in 2007. Based on this estimate, the total of \$189.2 billion reported as itemized contributions on 2007 tax returns represents nearly 83 percent of all individual giving. The 2007 data on itemized deductions used in this analysis, therefore, cover about a third of US taxpayers and probably account for 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 \$189.2 billion in 2007, compared with \$181.5 billion in 2006, an increase of approximately 4.2 percent.

The average charitable contribution per return filed in 2007 was about 2.2 percent of income. Contributions as a percentage of income varied from 4.9 percent in Utah to 1.3 percent in West Virginia. Though the average charitable deduction per return was \$1,237 in 2007, state averages ranged from \$2,609 in Utah to \$498 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
	Dollars (in thousands)	Annual Change (%)	Dollars	Annual Change (%)	%
2002	139,296,249	--	1,065	--	2.3
2003	143,514,039	3.0	1,106	3.8	2.3
2004	161,739,855	12.7	1,230	11.2	2.4
2005	181,008,825	11.9	1,354	10.1	2.5
2006	181,495,952	0.3	1,319	(2.6)	2.2
2007	189,199,691	4.2	1,237	(6.2)	
Change over 5 years	35.8%	--	16.2%	--	--
Change over 5 years in inflation adjusted dollars*	17.8%	--	0.8%	--	--

* 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 about half (48 percent) of all tax returns are itemized, and New Mexico, where only one quarter (25 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 2007 was highest in Connecticut (\$84,769) and lowest in Mississippi (\$36,394). The national average was \$55,465. 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 (between 11.9 and 39.9 percent of the state’s filers) are divided by the total number of returns in 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 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 July 2009, at <http://www.irs.gov/pub/irs-soi/07in54cm.xls>.

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

The Nonprofit Almanac 2008. 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.

2005 IRS Itemized Giving Zip Code Data. Available from the National Center for Charitable Statistics at The Urban Institute, <http://www.nccs.urban.org/> or 202-261-5397.

National Center for Charitable Statistics. “Profiles of Charitable Giving by State,” 1995 through 2007, <http://nccsdataweb.urban.org> or 202-261-5397.

Data on Individual Giving by State, 2007 (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	152,942,619	\$8,482,969,980	50,773,553	33%	40,961,308	\$189,199,691	\$55,465	\$3,726
Alabama	2,353,773	102,787,248	652,123	28	557,604	3,036,494	43,669	4,656
Alaska	370,608	19,988,327	96,819	26	71,437	311,351	53,934	3,216
Arizona	2,898,544	154,964,429	1,061,930	37	845,708	3,206,300	53,463	3,019
Arkansas	1,392,997	54,795,910	314,659	23	249,094	1,490,051	39,337	4,735
California	17,601,109	1,109,534,361	6,496,909	37	5,166,814	24,547,592	63,038	3,778
Colorado	2,455,161	151,056,679	974,697	40	774,521	3,313,407	61,526	3,399
Connecticut	1,868,063	158,353,186	792,261	42	661,335	3,179,643	84,769	4,013
Delaware	454,863	25,625,753	162,929	36	133,912	537,812	56,337	3,301
District of Columbia	316,370	23,739,724	125,770	40	103,784	806,405	75,038	6,412
Florida	9,688,136	530,465,450	3,048,265	31	2,311,434	11,696,189	54,754	3,837
Georgia	4,560,422	230,079,128	1,680,569	37	1,398,498	6,846,636	50,451	4,074
Hawaii	694,035	35,510,051	223,425	32	181,705	723,622	51,165	3,239
Idaho	722,486	33,553,278	241,905	33	190,651	889,073	46,441	3,675
Illinois	6,559,358	392,664,916	2,252,152	34	1,835,250	7,857,237	59,863	3,489
Indiana	3,243,323	150,941,776	937,291	29	727,554	3,077,544	46,539	3,283
Iowa	1,538,656	71,960,985	459,937	30	371,831	1,399,768	46,769	3,043
Kansas	1,401,460	72,231,184	421,669	30	343,761	1,716,849	51,540	4,072
Kentucky	2,137,383	88,680,887	589,798	28	474,606	1,895,879	41,490	3,214
Louisiana	2,146,273	92,468,118	466,441	22	362,514	1,730,360	43,083	3,710
Maine	729,634	31,232,495	210,517	29	158,546	479,712	42,806	2,279
Maryland	2,942,776	194,552,399	1,401,307	48	1,172,701	5,203,305	66,112	3,713
Massachusetts	3,461,517	243,829,482	1,344,666	39	1,100,992	4,680,168	70,440	3,481
Michigan	5,022,234	246,804,525	1,724,632	34	1,421,642	5,321,901	49,142	3,086
Minnesota	2,734,017	156,772,069	1,086,583	40	906,845	3,432,196	57,341	3,159
Mississippi	1,440,588	52,429,398	317,951	22	261,966	1,459,741	36,394	4,591
Missouri	3,010,549	141,954,921	902,874	30	707,434	3,012,875	47,153	3,337
Montana	513,585	22,343,926	153,254	30	118,631	456,186	43,506	2,977
Nebraska	918,101	44,820,008	272,135	30	226,808	1,004,289	48,818	3,690
Nevada	1,347,663	80,656,994	481,352	36	368,436	1,422,593	59,850	2,955
New Hampshire	723,686	42,846,123	254,085	35	192,505	655,389	59,205	2,579
New Jersey	4,576,940	329,024,354	1,958,672	43	1,652,791	5,868,829	71,887	2,996
New Mexico	980,234	42,803,279	249,766	25	189,400	750,269	43,666	3,004
New York	9,919,336	676,036,186	3,525,871	36	3,006,477	17,153,854	68,153	4,865
North Carolina	4,601,888	219,982,102	1,553,622	34	1,298,856	5,885,180	47,803	3,788
North Dakota	343,631	15,748,754	66,099	19	50,949	219,895	45,830	3,327
Ohio	6,119,067	282,438,548	1,933,424	32	1,497,458	5,284,771	46,157	2,733
Oklahoma	1,772,353	82,316,851	477,378	27	383,288	2,678,622	46,445	5,611
Oregon	1,911,229	96,393,038	732,830	38	575,681	2,148,129	50,435	2,931
Pennsylvania	6,697,189	346,909,184	2,008,065	30	1,652,101	6,778,703	51,799	3,376
Rhode Island	568,249	29,957,771	198,964	35	164,582	462,541	52,719	2,325
South Carolina	2,256,719	98,961,892	674,265	30	569,590	2,789,583	43,852	4,137
South Dakota	417,180	19,186,319	80,338	19	62,349	486,757	45,991	6,059
Tennessee	3,161,852	143,315,079	759,615	24	607,454	3,811,191	45,326	5,017
Texas	11,278,559	606,392,582	2,772,144	25	2,160,102	12,856,691	53,765	4,638
Utah	1,189,776	63,718,881	470,147	40	400,934	3,103,904	53,555	6,602
Vermont	344,889	16,858,991	102,157	30	75,439	259,869	48,882	2,544
Virginia	4,016,297	246,080,302	1,572,831	39	1,276,884	5,480,153	61,270	3,484
Washington	3,371,086	206,825,480	1,196,029	35	927,239	4,075,931	61,353	3,408
West Virginia	926,428	34,353,216	151,843	16	110,358	460,951	37,081	3,036
Wisconsin	2,957,858	149,072,266	1,072,360	36	853,765	2,734,793	50,399	2,550
Wyoming	284,489	18,951,175	68,228	24	47,092	518,508	66,615	7,600

Source: IRS Statistics of Income, July 2009: <<http://www.irs.gov/pub/irs-soi/07in54cm.xls>>. Prepared by the National Center for Charitable Statistics at the Urban Institute

Appendix A: Data on 2007 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	
		Dollars (actual)	State rank*	Number	% of return	Dollars (in thousands)	Dollars (actual)	State rank*	Dollars (actual)	State rank*	%	State quartile**
						\$5,465			\$189,199,691			
United States	152,942,619			40,961,308	26.8%	\$189,199,691	\$4,619		\$1,237		2.2%	
New England	7,696,038	67,967		2,353,399	30.6	9,717,322	4,129		1,263		1.9	
Connecticut	1,868,063	84,769	1	661,335	35.4	3,179,643	4,808	16	1,702	6	2.0	3
Maine	729,634	42,806	47	158,546	21.7	479,712	3,026	50	657	49	1.5	4
Massachusetts	3,461,517	70,440	4	1,100,992	31.8	4,680,168	4,251	30	1,352	11	1.9	3
New Hampshire	723,686	59,205	14	192,505	26.6	655,389	3,405	48	906	40	1.5	4
Rhode Island	568,249	52,719	22	164,582	29.0	462,541	2,810	51	814	45	1.5	4
Vermont	344,889	48,882	30	75,439	21.9	259,869	3,445	47	753	48	1.5	4
Middle Atlantic	21,193,465	63,792		6,311,369	29.8	29,801,386	4,722		1,406		2.2	
New Jersey	4,576,940	71,887	3	1,652,791	36.1	5,868,829	3,551	45	1,282	14	1.8	4
New York	9,919,336	68,153	5	3,006,477	30.3	17,153,854	5,706	9	1,729	5	2.5	2
Pennsylvania	6,697,189	51,799	23	1,652,101	24.7	6,778,703	4,103	33	1,012	35	2.0	3
East North Central	23,901,840	51,123		6,335,669	26.5	24,276,246	3,832		1,016		2.0	
Illinois	6,559,358	59,863	12	1,835,250	28.0	7,857,237	4,281	27	1,198	23	2.0	3
Indiana	3,243,323	46,539	35	727,554	22.4	3,077,544	4,230	31	949	37	2.0	3
Michigan	5,022,234	49,142	29	1,421,642	28.3	5,321,901	3,743	43	1,060	31	2.2	2
Ohio	6,119,067	46,157	38	1,497,458	24.5	5,284,771	3,529	46	864	43	1.9	4
Wisconsin	2,957,858	50,399	28	853,765	28.9	2,734,793	3,203	49	925	38	1.8	4
West North Central	10,363,594	50,434		2,669,977	25.8	11,272,629	4,222		1,088		2.2	
Iowa	1,538,656	46,769	34	371,831	24.2	1,399,768	3,765	42	910	39	1.9	3
Kansas	1,401,460	51,540	24	343,761	24.5	1,716,849	4,994	13	1,225	19	2.4	2
Minnesota	2,734,017	57,341	15	906,845	33.2	3,432,196	3,785	41	1,255	16	2.2	2
Missouri	3,010,549	47,153	33	707,434	23.5	3,012,875	4,259	29	1,001	36	2.1	3
Nebraska	918,101	48,818	31	226,808	24.7	1,004,289	4,428	22	1,094	29	2.2	2
North Dakota	343,631	45,830	40	50,949	14.8	219,895	4,316	25	640	50	1.4	4
South Dakota	417,180	45,991	39	62,349	14.9	486,757	7,807	2	1,167	25	2.5	2
South Atlantic	29,763,899	53,885		8,376,017	28.1	39,706,214	4,740		1,334		2.5	
Delaware	454,863	56,337	16	133,912	29.4	537,812	4,016	34	1,182	24	2.1	3
District of Columbia	316,370	75,038	2	103,784	32.8	806,405	7,770	3	2,549	2	3.4	1
Florida	9,688,136	54,754	17	2,311,434	23.9	11,696,189	5,060	12	1,207	21	2.2	2
Georgia	4,560,422	50,451	26	1,398,498	30.7	6,846,636	4,896	15	1,501	8	3.0	1
Maryland	2,942,776	66,112	7	1,172,701	39.9	5,203,305	4,437	21	1,768	4	2.7	1
North Carolina	4,601,888	47,803	32	1,298,856	28.2	5,885,180	4,531	20	1,279	15	2.7	1
South Carolina	2,256,719	43,852	42	569,590	25.2	2,789,583	4,898	14	1,236	17	2.8	1
Virginia	4,016,297	61,270	11	1,276,884	31.8	5,480,153	4,292	26	1,364	10	2.2	2
West Virginia	926,428	37,081	50	110,358	11.9	460,951	4,177	32	498	51	1.3	4
East South Central	9,093,596	42,581		1,901,630	20.9	10,203,305	5,366		1,122		2.6	
Alabama	2,353,773	43,669	43	557,604	23.7	3,036,494	5,446	11	1,290	13	3.0	1
Kentucky	2,137,383	41,490	48	474,606	22.2	1,895,879	3,995	35	887	42	2.1	2
Mississippi	1,440,588	36,394	51	261,966	18.2	1,459,741	5,572	10	1,013	34	2.8	1
Tennessee	3,161,852	45,326	41	607,454	19.2	3,811,191	6,274	6	1,205	22	2.7	1
West South Central	16,590,182	50,390		3,154,998	19.0	18,755,724	5,945		1,131		2.2	
Arkansas	1,392,997	39,337	49	249,094	17.9	1,490,051	5,982	7	1,070	30	2.7	1
Louisiana	2,146,273	43,083	46	362,514	16.9	1,730,360	4,773	17	806	46	1.9	4
Oklahoma	1,772,353	46,445	36	383,288	21.6	2,678,622	6,989	5	1,511	7	3.3	1
Texas	11,278,559	53,765	19	2,160,102	19.2	12,856,691	5,952	8	1,140	26	2.1	3
Mountain	10,391,938	54,662		2,935,373	28.2	13,660,240	4,654		1,315		2.4	
Arizona	2,898,544	53,463	21	845,708	29.2	3,206,300	3,791	40	1,106	28	2.1	3
Colorado	2,455,161	61,526	9	774,521	31.5	3,313,407	4,278	28	1,350	12	2.2	2
Idaho	722,486	46,441	37	190,651	26.4	889,073	4,663	19	1,231	18	2.6	1
Montana	513,585	43,506	45	118,631	23.1	456,186	3,845	39	888	41	2.0	3
Nevada	1,347,663	59,850	13	368,436	27.3	1,422,593	3,861	38	1,056	32	1.8	4
New Mexico	980,234	43,666	44	189,400	19.3	750,269	3,961	37	765	47	1.8	4
Utah	1,189,776	53,555	20	400,934	33.7	3,103,904	7,742	4	2,609	1	4.9	1
Wyoming	284,489	66,615	6	47,092	16.6	518,508	11,011	1	1,823	3	2.7	1
Pacific	23,948,067	61,310		6,922,876	28.9	31,806,625	4,594		1,328		2.2	
Alaska	370,608	53,934	18	71,437	19.3	311,351	4,358	24	840	44	1.6	4
California	17,601,109	63,038	8	5,166,814	29.4	24,547,592	4,751	18	1,395	9	2.2	2
Hawaii	694,035	51,165	25	181,705	26.2	723,622	3,982	36	1,043	33	2.0	3
Oregon	1,911,229	50,435	27	575,681	30.1	2,148,129	3,731	44	1,124	27	2.2	2
Washington	3,371,086	61,353	10	927,239	27.5	4,075,931	4,396	23	1,209	20	2.0	3

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

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

Source: IRS Statistics of Income, July 2009: <<http://www.irs.gov/pub/irs-soi/07in54cm.xls>>. Prepared by the National Center for Charitable Statistics at the Urban Institute.

Appendix B: Change in AGI and Average Charitable Contributions by State, Based on Contributions Itemized on Individual Income Tax Returns, 2002 – 2007

	Average adjusted gross income per income tax return					Average charitable contribution per return				
	2002 Dollars (actual)	2007 Dollars (actual)	Percent Change 2002-2007	2002 State rank*	2007 State rank*	2002 Dollars (actual)	2007 Dollars (actual)	Percent Change 2002-2007	2002 State rank*	2007 State rank*
United States	\$45,974	55,465	20.6%			\$1,065	\$1,237	16.2%		
New England	60,592	67,967	12.2			1,024	1,263	23.3		
Connecticut	64,724	84,769	31.0	1	1	1,309	1,702	30.0	6	6
Maine	39,018	42,806	9.7	38	47	621	657	5.9	48	49
Massachusetts	56,764	70,440	24.1	3	4	1,088	1,352	24.3	17	11
New Hampshire	49,720	59,205	19.1	10	14	731	906	24.0	44	40
Rhode Island	45,925	52,719	14.8	16	22	788	814	3.3	41	45
Vermont	40,506	48,882	20.7	34	30	625	753	20.6	47	48
Middle Atlantic	51,434	63,792	24.0			1,223	1,406	14.9		
New Jersey	59,159	71,887	21.5	2	3	1,248	1,282	2.7	7	14
New York	52,774	68,153	29.1	6	5	1,444	1,729	19.8	4	5
Pennsylvania	43,991	51,799	17.7	19	23	878	1,012	15.3	34	35
East North Central	44,681	51,123	14.4			945	1,016	7.5		
Illinois	49,662	59,863	20.5	11	12	1,081	1,198	10.8	18	23
Indiana	41,562	46,539	12.0	29	35	861	949	10.2	35	37
Michigan	45,127	49,142	8.9	17	29	1,021	1,060	3.8	21	31
Ohio	41,032	46,157	12.5	33	38	831	864	3.9	39	43
Wisconsin	43,973	50,399	14.6	20	28	839	925	10.2	38	38
West North Central	42,624	50,434	18.3			939	1,088	15.8		
Iowa	39,630	46,769	18.0	37	34	802	910	13.4	40	39
Kansas	42,187	51,540	22.2	26	24	978	1,225	25.3	27	19
Minnesota	48,736	57,341	17.7	13	15	1,133	1,255	10.8	14	16
Missouri	41,368	47,153	14.0	30	33	909	1,001	10.1	32	36
Nebraska	39,708	48,818	22.9	36	31	945	1,094	15.7	29	29
North Dakota	35,654	45,830	28.5	47	40	536	640	19.5	50	50
South Dakota	35,907	45,991	28.1	45	39	569	1,167	105.2	49	25
South Atlantic	45,290	53,885	19.0			1,171	1,334	13.9		
Delaware	48,291	56,337	16.7	14	16	1,106	1,182	6.9	15	24
District of Columbia	54,933	75,038	36.6	4	2	1,897	2,549	34.4	2	2
Florida	43,875	54,754	24.8	21	17	965	1,207	25.1	28	21
Georgia	44,802	50,451	12.6	18	26	1,373	1,501	9.3	5	8
Maryland	54,043	66,112	22.3	5	7	1,589	1,768	11.2	3	4
North Carolina	41,896	47,803	14.1	28	32	1,185	1,279	7.9	10	15
South Carolina	38,123	43,852	15.0	41	42	1,142	1,236	8.2	13	17
Virginia	50,943	61,270	20.3	8	11	1,208	1,364	12.9	9	10
West Virginia	34,941	37,081	6.1	49	50	473	498	5.2	51	51
East South Central	38,114	42,581	11.7			996	1,122	12.6		
Alabama	38,472	43,669	13.5	39	43	1,164	1,290	10.9	11	13
Kentucky	38,210	41,490	8.6	40	48	844	887	5.1	36	42
Mississippi	33,754	36,394	7.8	51	51	929	1,013	9.1	30	34
Tennessee	39,773	45,326	14.0	35	41	1,008	1,205	19.6	24	22
West South Central	41,310	50,390	22.0			906	1,131	24.8		
Arkansas	35,467	39,337	10.9	48	49	922	1,070	16.0	31	30
Louisiana	37,102	43,083	16.1	43	46	756	806	6.7	43	46
Oklahoma	37,098	46,445	25.2	44	36	1,099	1,511	37.5	16	7
Texas	43,546	53,765	23.5	24	19	903	1,140	26.2	33	26
Mountain	43,764	54,662	24.9			1,130	1,315	16.3		
Arizona	43,726	53,463	22.3	23	21	1,015	1,106	9.0	23	28
Colorado	49,778	61,526	23.6	9	9	1,155	1,350	16.8	12	12
Idaho	37,636	46,441	23.4	42	37	1,049	1,231	17.3	20	18
Montana	33,775	43,506	28.8	50	45	758	888	17.1	42	41
Nevada	48,025	59,850	24.6	15	13	989	1,056	6.8	25	32
New Mexico	35,894	43,666	21.7	46	44	666	765	15.0	46	47
Utah	41,042	53,555	30.5	32	20	2,109	2,609	23.7	1	1
Wyoming	43,817	66,615	52.0	22	6	1,074	1,823	69.7	19	3
Pacific	49,836	61,310	23.0			1,151	1,328	15.4		
Alaska	42,650	53,934	26.5	25	18	718	840	16.9	45	44
California	51,281	63,038	22.9	7	8	1,217	1,395	14.6	8	9
Hawaii	41,329	51,165	23.8	31	25	840	1,043	24.1	37	33
Oregon	42,118	50,435	19.7	27	27	1,015	1,124	10.8	22	27
Washington	49,021	61,353	25.2	12	10	988	1,209	22.3	26	20

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

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

Source: IRS Statistics of Income, July 2009: <<http://www.irs.gov/pub/irs-soi/07in54cm.xls>>. Prepared by the National Center for Charitable Statistics at the Urban Institute.

Appendix C: Change in Average Charitable Contributions as a Percentage of AGI by State, Based on Contributions Itemized on Individual Income Tax Returns, 2002 – 2007

	Average charitable contribution per return as a percentage of adjusted gross income per return				
	2002 Percent	2007 Percent	Change 2002-2007	2002 State quartile**	2007 State quartile**
United States	2.3%	2.2%	2.5		
New England	1.7	1.9	0.2		
Connecticut	2.0	2.0	0.0	3	3
Maine	1.6	1.5	-0.1	4	4
Massachusetts	1.9	1.9	0.0	4	3
New Hampshire	1.5	1.5	0.1	4	4
Rhode Island	1.7	1.5	-0.2	4	4
Vermont	1.5	1.5	0.0	4	4
Middle Atlantic	2.4	2.2	-0.2		
New Jersey	2.1	1.8	-0.3	3	4
New York	2.7	2.5	-0.2	1	2
Pennsylvania	2.0	2.0	0.0	4	3
East North Central	2.1	2.0	-0.1		
Illinois	2.2	2.0	-0.2	3	3
Indiana	2.1	2.0	0.0	3	3
Michigan	2.3	2.2	-0.1	2	2
Ohio	2.0	1.9	-0.2	3	4
Wisconsin	1.9	1.8	-0.1	4	4
West North Central	2.2	2.2	0.0		
Iowa	2.0	1.9	-0.1	3	3
Kansas	2.3	2.4	0.1	2	2
Minnesota	2.3	2.2	-0.1	2	2
Missouri	2.2	2.1	-0.1	3	3
Nebraska	2.4	2.2	-0.1	2	2
North Dakota	1.5	1.4	-0.1	4	4
South Dakota	1.6	2.5	1.0	4	2
South Atlantic	2.6	2.5	-0.1		
Delaware	2.3	2.1	-0.2	2	3
District of Columbia	3.5	3.4	-0.1	1	1
Florida	2.2	2.2	0.0	3	2
Georgia	3.1	3.0	-0.1	1	1
Maryland	2.9	2.7	-0.3	1	1
North Carolina	2.8	2.7	-0.2	1	1
South Carolina	3.0	2.8	-0.2	1	1
Virginia	2.4	2.2	-0.1	2	2
West Virginia	1.4	1.3	0.0	4	4
East South Central	2.6	2.6	0.0		
Alabama	3.0	3.0	-0.1	1	1
Kentucky	2.2	2.1	-0.1	3	2
Mississippi	2.8	2.8	0.0	1	1
Tennessee	2.5	2.7	0.1	2	1
West South Central	2.2	2.2	0.1		
Arkansas	2.6	2.7	0.1	1	1
Louisiana	2.0	1.9	-0.2	3	4
Oklahoma	3.0	3.3	0.3	1	1
Texas	2.1	2.1	0.0	3	3
Mountain	2.6	2.4	-0.2		
Arizona	2.3	2.1	-0.3	2	3
Colorado	2.3	2.2	-0.1	2	2
Idaho	2.8	2.6	-0.1	1	1
Montana	2.2	2.0	-0.2	2	3
Nevada	2.1	1.8	-0.3	3	4
New Mexico	1.9	1.8	-0.1	4	4
Utah	5.1	4.9	-0.3	1	1
Wyoming	2.5	2.7	0.3	2	1
Pacific	2.3	2.2	-0.1		
Alaska	1.7	1.6	-0.1	4	4
California	2.4	2.2	-0.2	2	2
Hawaii	2.0	2.0	0.0	3	3
Oregon	2.4	2.2	-0.2	2	2
Washington	2.0	2.0	0.0	4	3

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

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

Source: IRS Statistics of Income, July 2009: <<http://www.irs.gov/pub/irs-soi/07in54cm.xls>>. Prepared by the National Center for Charitable Statistics at the Urban Institute.