

**Appendix B: Change in AGI and Average Charitable Contributions by State,
Based on Contributions Itemized on Individual Income Tax Returns, 2003 – 2008**

	Average adjusted gross income per income tax return					Average charitable contribution per return				
	2003 Dollars (actual)	2008 Dollars (actual)	Percent Change 2003-2008	2003 State rank*	2008 State rank*	2003 Dollars (actual)	2008 Dollars (actual)	Percent Change 2003-2008	2003 State rank*	2008 State rank*
United States	\$47,425	57,096	20.4%			\$1,106	\$1,197	8.3%		
New England	56,630	68,506	21.0			1,075	1,124	4.5		
Connecticut	67,136	82,611	23.0	1	1	1,399	1,502	7.4	6	7
Maine	40,201	46,842	16.5	38	43	654	634	-3.0	47	50
Massachusetts	58,408	70,820	21.2	4	4	1,133	1,175	3.7	17	21
New Hampshire	50,952	60,295	18.3	9	13	780	755	-3.2	42	47
Rhode Island	47,585	55,239	16.1	16	19	802	823	2.7	40	45
Vermont	41,445	49,819	20.2	34	37	640	772	20.7	48	46
Middle Atlantic	52,833	65,242	23.5			1,244	1,265	1.7		
New Jersey	60,527	73,399	21.3	2	3	1,267	1,240	-2.1	8	17
New York	54,193	68,515	26.4	6	5	1,468	1,492	1.6	4	8
Pennsylvania	45,367	54,600	20.4	20	20	895	943	5.3	34	38
East North Central	45,674	52,779	15.6			957	981	2.5		
Illinois	50,749	61,277	20.7	10	10	1,109	1,165	5.1	19	24
Indiana	42,522	47,818	12.5	30	40	869	905	4.1	36	40
Michigan	46,113	50,079	8.6	17	35	1,033	1,014	-1.8	25	34
Ohio	41,835	48,574	16.1	33	39	827	841	1.7	39	44
Wisconsin	45,188	52,390	15.9	21	25	858	887	3.3	37	41
West North Central	43,818	53,332	21.7			968	1,104	14.0		
Iowa	40,840	50,547	23.8	37	34	786	916	16.5	41	39
Kansas	43,086	53,344	23.8	28	22	1,034	1,180	14.1	24	20
Minnesota	50,310	59,063	17.4	13	15	1,181	1,283	8.6	13	12
Missouri	42,120	50,813	20.6	32	31	934	1,026	9.9	32	33
Nebraska	41,165	51,182	24.3	35	29	989	1,173	18.6	28	22
North Dakota	37,314	52,233	40.0	46	27	527	701	33.0	50	49
South Dakota	37,698	48,961	29.9	45	38	576	1,071	85.9	49	31
South Atlantic	46,391	54,623	17.7			1,209	1,302	7.6		
Delaware	49,665	57,024	14.8	15	17	1,138	1,094	-3.9	16	27
District of Columbia	58,573	74,357	26.9	3	2	2,065	2,140	3.6	2	2
Florida	44,673	53,229	19.2	24	23	977	1,081	10.6	29	28
Georgia	45,524	50,620	11.2	19	33	1,429	1,452	1.6	5	9
Maryland	55,879	66,681	19.3	5	6	1,668	1,690	1.3	3	3
North Carolina	42,763	50,013	17.0	29	36	1,218	1,283	5.3	11	11
South Carolina	39,301	45,679	16.2	40	46	1,176	1,251	6.4	14	16
Virginia	52,637	63,886	21.4	8	8	1,257	1,523	21.2	9	5
West Virginia	35,771	44,452	24.3	49	50	493	582	17.9	51	51
East South Central	39,305	46,301	17.8			1,018	1,189	16.9		
Alabama	39,730	47,801	20.3	39	41	1,187	1,401	18.0	12	10
Kentucky	39,220	45,952	17.2	41	45	854	970	13.6	38	37
Mississippi	34,720	41,692	20.1	51	51	921	1,168	26.9	33	23
Tennessee	41,140	47,469	15.4	36	42	1,049	1,189	13.4	23	19
West South Central	42,431	56,573	33.3			930	1,262	35.6		
Arkansas	36,882	44,460	20.5	47	49	959	1,076	12.2	30	29
Louisiana	37,701	53,611	42.2	44	21	750	1,065	41.9	43	32
Oklahoma	38,344	51,139	33.4	43	30	1,113	1,621	45.6	18	4
Texas	44,699	59,299	32.7	23	14	934	1,266	35.4	31	14
Mountain	44,964	53,748	19.5			1,177	1,266	7.5		
Arizona	45,003	52,240	16.1	22	26	1,028	1,073	4.3	26	30
Colorado	50,516	61,123	21.0	11	11	1,228	1,274	3.7	10	13
Idaho	38,507	46,072	19.6	42	44	1,067	1,219	14.2	21	18
Montana	35,057	44,863	28.0	50	48	715	1,002	40.2	44	36
Nevada	50,101	55,838	11.5	14	18	1,105	1,013	-8.3	20	35
New Mexico	36,817	44,993	22.2	48	47	666	747	12.1	46	48
Utah	42,291	52,416	23.9	31	24	2,204	2,487	12.8	1	1
Wyoming	46,027	65,189	41.6	18	7	1,162	1,503	29.3	15	6
Pacific	51,422	60,950	18.5			1,200	1,212	1.0		
Alaska	43,240	57,902	33.9	26	16	694	843	21.5	45	43
California	52,961	62,475	18.0	7	9	1,273	1,261	-0.9	7	15
Hawaii	43,510	51,608	18.6	25	28	870	866	-0.5	35	42
Oregon	43,233	50,720	17.3	27	32	1,059	1,096	3.5	22	26
Washington	50,357	60,965	21.1	12	12	1,014	1,135	11.9	27	25

Source: IRS Statistics of Income, July 2010: <<http://www.irs.gov/pub/irs-soi/08in54cm.xls>>. Prepared by the National Center for Charitable Statistics at the Urban Institute.

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

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