

TAX TOPICS

Table 1. Charitable Contribution Trends (All Income Levels)

Percent of Taxpayers With Deductible Charitable Contributions	1st Income Tertile (\$1-\$49,999)	2nd Income Tertile (\$50,000-\$199,999)	3rd Income Tertile (\$200,000 and above)
2014	7.90%	47.82%	85.98%
2015	7.77%	46.74%	85.93%
2016	7.94%	46.45%	85.98%
2017	7.75%	45.29%	85.10%
Average Charitable Contribution Per Taxpayer			
2014	\$2,414	\$3,648	\$19,864
2015	\$2,518	\$3,752	\$19,883
2016	\$2,571	\$3,817	\$21,142
2017	\$2,649	\$3,926	\$21,585

Table 2. Charitable Contribution Compound Annual Growth Rate (All Income Levels)

Compound Annual Growth Rate of Charitable Contributions Per Taxpayer	1st Income Tertile (\$1-\$49,999)	2nd Income Tertile (\$50,000-\$199,999)	3rd Income Tertile (\$200,000 and above)
2014-2016	3.21%	2.29%	3.17%
2017	3.03%	2.87%	2.10%

Table 3. State Ranking by Religiosity

Tier 1 Religiosity States (Lowest Religiosity)	Tier 2 Religiosity States (Lower Religiosity)	Tier 3 Religiosity States (Average Religiosity)	Tier 4 Religiosity States (Higher Religiosity)	Tier 5 Religiosity States (Highest Religiosity)
Hawaii	Delaware	New Jersey	Texas	Alabama
New York	Idaho	Florida	Utah	Mississippi
Alaska	Illinois	Indiana	Kentucky	Tennessee
Washington	California	Maryland	Virginia	Louisiana
Wisconsin	Minnesota	Nebraska	Missouri	Arkansas
Connecticut	Nevada	Wyoming	South Dakota	South Carolina
Maine	Rhode Island	Arizona	Ohio	West Virginia
Vermont	Montana	Michigan	New Mexico	Georgia
Massachusetts	Oregon	North Dakota	Iowa	Oklahoma
New Hampshire	Colorado	Pennsylvania	Kansas	North Carolina

Calculated from the Pew Foundation Religious Landscape Study: <https://www.pewforum.org/religious-landscape-study/>

Table 4. Percentage of Taxpayers with Taxable Income Claiming a Charitable Contribution Deduction

Percent of Taxpayers With Deductible Charitable Contributions	(Lowest Religiosity)	(Lower Religiosity)	(Average Religiosity)	(Higher Religiosity)	(Highest Religiosity)
2014	28.05%	27.88%	24.48%	21.72%	22.31%
2015	27.96%	27.84%	24.50%	21.77%	22.33%
2016	28.10%	28.22%	24.76%	22.04%	22.65%
2017	28.08%	28.38%	24.94%	22.31%	22.59%

Table 5. Charitable Contribution Trends 1st Income Tertile (\$1-\$49,999)

Percent of Taxpayers With Deductible Charitable Contributions	(Lowest Religiosity)	(Lower Religiosity)	(Average Religiosity)	(Higher Religiosity)	(Highest Religiosity)
2014	7.70%	8.21%	8.19%	6.68%	8.03%
2015	8.03%	8.43%	8.33%	6.80%	8.27%
2016	7.97%	8.25%	8.11%	6.60%	8.10%
2017	8.17%	8.41%	8.20%	6.68%	8.23%
Average Charitable Contribution Per Taxpayer					
2014	\$1,903	\$2,039	\$2,298	\$2,687	\$3,246
2015	\$1,972	\$2,119	\$2,389	\$2,813	\$3,399
2016	\$2,005	\$2,166	\$2,447	\$2,887	\$3,445
2017	\$2,056	\$2,229	\$2,513	\$2,973	\$3,564
Compound Annual Growth Rate of Charitable Contributions Per Taxpayer					
2014-2016	2.67%	3.07%	3.18%	3.66%	3.02%
2017	2.48%	2.81%	2.65%	2.91%	3.32%

Table 6. Charitable Contribution Trends 2nd Income Tertile (\$50,000-\$199,999)

Percent of Taxpayers With Deductible Charitable Contributions	(Lowest Religiosity)	(Lower Religiosity)	(Average Religiosity)	(Higher Religiosity)	(Highest Religiosity)
2014	47.98%	49.33%	44.57%	41.03%	43.53%
2015	49.35%	50.50%	45.64%	41.87%	44.93%
2016	49.99%	51.00%	45.89%	41.82%	45.17%
2017	51.35%	52.45%	46.90%	42.55%	46.02%
Average Charitable Contribution Per Taxpayer					
2014	\$2,768	\$3,190	\$3,540	\$4,289	\$5,004
2015	\$2,834	\$3,285	\$3,643	\$4,414	\$5,144
2016	\$2,888	\$3,340	\$3,711	\$4,480	\$5,224
2017	\$2,966	\$3,419	\$3,825	\$4,609	\$5,391
Compound Annual Growth Rate of Charitable Contributions Per Taxpayer					
2014-2016	2.16%	2.33%	2.39%	2.20%	2.18%
2017	2.68%	2.37%	3.06%	2.88%	3.20%

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Table 7. Charitable Contribution Trends 3rd Income Tertile (\$200,000 and Above)

Percent of Taxpayers With Deductible Charitable Contributions	(Lowest Religiosity)	(Lower Religiosity)	(Average Religiosity)	(Higher Religiosity)	(Highest Religiosity)
2014	86.34%	87.20%	84.72%	82.23%	86.68%
2015	87.35%	88.02%	85.87%	82.73%	87.51%
2016	87.78%	88.27%	85.73%	82.15%	87.55%
2017	88.19%	88.61%	85.85%	81.72%	87.51%
Average Charitable Contribution Per Taxpayer					
2014	\$23,673	\$18,802	\$16,637	\$20,211	\$21,538
2015	\$22,195	\$18,871	\$16,975	\$19,128	\$23,084
2016	\$23,532	\$21,752	\$17,440	\$19,322	\$24,939
2017	\$23,369	\$19,074	\$19,649	\$22,388	\$27,184
Compound Annual Growth Rate of Charitable Contributions Per Taxpayer					
2014-2016	-0.30%	7.56%	2.39%	-2.22%	7.61%
2017	-0.70%	-14.04%	11.24%	13.70%	8.26%