

TABLE 5

1 is most charitable *0 state with no income tax, thus no itemized deductions for home ownership*

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	0.1	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.

^aRanked 1-4: Quartile 1 is approximately the highest 25 percent, quartile 4 the lowest 25 percent.