

## It's Better to Give

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| Rank | State       | Charitable Contribution per Tax Return |
|------|-------------|--|
| 1    | Mississippi | \$4,484                                |
| 2    | Arizona     | \$4,303                                |
| 3    | Oklahoma    | \$4,117                                |
| 4    | Louisiana   | \$3,940                                |
| 5    | Alabama     | \$4,136                                |

| Rank | State         | Charitable Contribution per Tax Return |
|------|---------------|--|
| 46   | Wisconsin     | \$2,459                                |
| 47   | New Jersey    | \$3,022                                |
| 48   | Rhode Island  | \$2,295                                |
| 49   | Massachusetts | \$2,928                                |
| 50   | New Hampshire | \$2,312                                |

### 'Tis the season to be merry.

And as we've all been told, it's better to give than to receive. Americans may be among the most giving people in the world. But how does our generosity break down when we look at the giving habits of people in each state? That's what the Center on Wealth and Philanthropy at Boston College tries to determine every few years. Its most recent study is lengthy and examines state generosity from a number of angles. The most telling findings, based on individual tax returns, are determined by comparing average adjusted gross incomes to actual charitable contributions. For example, the adjusted gross income for the population of Mississippi is \$39,276,788,000. The state as a whole gave \$1,080,565,000. Factoring in the number of tax returns and the value of a dollar in the state, Mississippi averages \$4,484 in charitable contributions per tax return. Illustrated here are the five most and five least generous state populations based on this formula.