



2015 STATE OF PHILANTHROPY REPORT

As established in 2012, Philanthropy West Virginia releases the annual West Virginia State of Philanthropy Report. This year's report is based off of the findings from the 2013 tax year for West Virginia citizens and other resources provided through great resources such as Giving USA and The Chronicle of Philanthropy.

The generosity of West Virginia's citizens is a known fact of caring for neighbors and providing assistance when a need arises. In a recent Time's Money article, the state was recognized as one of the "Top Ten Generous State's for what is Paid for College". While this may be true, our state's level of itemized charitable giving has declined substantially since 2009.

Nationally, we have seen a surge in itemized charitable giving by 5.4% noted in a recent Chronicle of Philanthropy reviewing the "2015 Giving USA" report. While the numbers are improving for the country, West Virginia is still experiencing a decline impacted by the ongoing recovery from the Great Recession.

For this report, West Virginia has a \$10 million decrease in charitable giving since last year's report. West Virginia is a state on what is called "The Philanthropic Divide," meaning that when it comes to charitable giving, the number of grantmaking foundations based here, foundation assets, and grants received, we have some of the lowest in the nation per capita. According to the 2007 Philanthropic Divide Study, West Virginia is ranked 45th in the nation (including all 50 states and the District of Columbia).

In a time of recovery for West Virginians from the Great Recession and growing needs to address in all of our communities, the philanthropic and charitable sectors are partners in the arena to eliminate and reduce problems. These sectors rely on the charitable giving of private individuals (low, middle and high-income households), and we must ensure that this sector is not negatively impacted with slow economic recovery, declining government funding, and discussions to cap or alter the charitable deduction.

From the West Virginia perspective, here are some figures to consider:

GIVING IN 2013

In 2013, there were 784,420 joint federal income tax filers in West Virginia (a decrease of over 4,000 since 2012). West Virginians reported charitable giving on their federal tax returns in the following breakdown of household income:

- 59.3 percent had income between \$50,000 and \$200,000 and contributed \$281.0 million
- 9.7 percent had income less than \$50,000 and contributed \$46.1 million
- 31.0 percent had income over \$200,000 and contributed \$147.3 million

This equals a combined itemized charitable giving in 2013 of \$474,421,000. This is a decline of \$10.4 million from the previous year, showing a continued decline in itemized charitable giving in our state while the needs grow greater.

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Trends

- All income households except for those in the range of \$100,000 to \$200,000 saw a decrease in charitable giving from 2012 figures
- Giving by WV taxpayers which was at its peak in 2009 at \$515.4 million, has not yet rebounded from the Great Recession
- By income classes, the giving meets or exceeds national averages in the low and middle income households, but is below the national average when it comes to high income households
- From 2005 through 2013, West Virginians donated more than \$4.19 billion to charities.

Tax Year	Total \$ Contributions (in thousands)	Total \$ contributions by those with AGI of \$200K+ (in thousands)
2005	\$430,624	\$122,699
2006	\$433,776	\$117,486
2007	\$449,170	\$140,825
2008	\$457,090	\$139,887
2009	\$515,041	\$203,441
2010	\$467,623	\$142,523
2011	\$491,004	\$161,300
2012	\$484,818	\$154,958
2013	\$474,421	\$147,258

This continues to show how West Virginia's middle and low-income givers are greater than the national average and those at the higher income level are less than the national average. A decrease in charitable giving is attributed to many factors, but at this point, it is evident the economic impact of the Great Recession is still preventing a recovery in giving as well as the growing decline in population in the state. Such programs as the West Virginia Neighborhood Investment Program have contributed to the growth of giving since 1996 and continue to be needed during these challenging economic times making it possible for individuals to double their gifts to worthy organizations.

About PHILANTHROPY WEST VIRGINIA:

Philanthropy West Virginia is the statewide leadership organization for private, family, corporate, and community foundations, giving programs, and other grantmaking institutions in West Virginia. We are committed to our mission of ***"STRENGTHENING PHILANTHROPY IN THE MOUNTAIN STATE"***.

Philanthropy West Virginia represents eighty grantmaking institutions from the southern coalfields to the steel mills of the Northern Panhandle from the Potomac River to the Ohio River Valley. Our members include the diversity of sizes, approaches, and focuses of the grantmaking foundations and giving programs based in and/or serving West Virginia. Our members collectively serve all fifty-five counties of the state. Founded in 1993, PHILANTHROPY WEST VIRGINIA is a leading voice and premiere resource for philanthropy in the Mountain State.

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