

TABLE 2.—*Estimates of contributions to charity, derived from donor and recipient reports, in relation to adjusted gross income, selected years 1924-62*

| Year     | Estimated contributions from donor reports |                                           |                  |                                                           |          | Estimated contributions from recipient reports |                                              | Adjusted gross income | Ratio of contributions to AGI based on— |                     |  |                    |
|----------|--------------------------------------------|-------------------------------------------|------------------|-----------------------------------------------------------|----------|------------------------------------------------|----------------------------------------------|-----------------------|-----------------------------------------|---------------------|--|--------------------|
|          | Living Individuals                         | Charitable bequests on estate tax returns | Corporate giving | Other, i.e., income from endowments including foundations | Total    | Nelson                                         | American Association of Fund Raising Counsel |                       | Living Individuals                      | Total contributions |  | Recipient estimate |
|          |                                            |                                           |                  |                                                           |          |                                                |                                              |                       |                                         | Donor estimate      |  |                    |
| (1)      | (2)                                        | (3)                                       | (4)              | (5)                                                       | (6)      | (7)                                            | (8)                                          | (9)                   | (10)                                    | (11)                |  |                    |
| Millions | Millions                                   | Millions                                  | Millions         | Millions                                                  | Millions | Millions                                       | Billions                                     | Percent               | Percent                                 | Percent             |  |                    |
| 1962     | \$9,843                                    | \$534                                     | \$418            | \$627                                                     | \$8,896  | \$7,458                                        | \$385.0                                      | 2.55                  | 2.88                                    | 2.41                |  |                    |
| 1960     | 4,317                                      | 274                                       | 252              | 410                                                       | 5,255    | 4,344                                          | 309.0                                        | 2.37                  | 2.63                                    | 2.17                |  |                    |
| 1958     | 4,359                                      | 192                                       | 266              | 262                                                       | 5,482    | 2,625                                          | 201.0                                        | 2.07                  | 2.49                                    | 1.88                |  |                    |
| 1946     | 2,762                                      | 143                                       | 38               | 188                                                       | 3,482    | 1,235                                          | 170.0                                        | 1.79                  | 2.31                                    | 1.76                |  |                    |
| 1940     | 1,254                                      | 106                                       | 23               | 148                                                       | 1,623    | 1,018                                          | 48.4                                         | 1.71                  | 2.29                                    | 2.10                |  |                    |
| 1936     | 828                                        | 103                                       | 28               | 148                                                       | 1,110    | 1,530                                          | 62.2                                         | 1.54                  | 2.26                                    | 2.46                |  |                    |
| 1930     | 969                                        | 223                                       | 35               | 177                                                       | 1,404    | (1)                                            | 75.6                                         | 1.44                  | (1)                                     | (1)                 |  |                    |
| 1929     | 1,084                                      | 154                                       | 32               | (1)                                                       | (1)      | (1)                                            | 62.0                                         | 1.57                  | (1)                                     | (1)                 |  |                    |
| 1924     | 973                                        | (1)                                       | (1)              | (1)                                                       | (1)      | (1)                                            | (1)                                          | (1)                   | (1)                                     | (1)                 |  |                    |

1 Not available.

## SOURCES

Col. 1: 1924-50, "Personal Deductions in the Federal Income Tax," C. Harry Kahn, p. 66; 1956-62, estimated using Kahn's technique of adding 2 percent of estimated AGI of noncharities and 16 percent of AGI on returns with standard deduction.

Col. 2: 1924-55, "National Income, 1954 edition, Department of Commerce, pp. 212-213, 1960-62, "Statistics of Income."

Col. 3: "Statistics of Income."

Col. 4: Includes principally an estimate of endowment income of foundations and of operating charities, i.e., income made available for charitable purposes.

Col. 5: "Annual Report of the National Bureau of Economic Research," 1962, p. 59, interim report of a research project on estimates of private giving by Ralph Nelson.

Col. 6: Ibid., p. 59. Estimates of contributions drawn from recipients have previously been made by various authors. Cf. discussion in Kahn op. cit., pp. 62-4. Nelson's estimates are based upon a more exhaustive coverage of types of recipients, and appear to be more reliable. For overlapping years Nelson's estimates are higher than the previous estimates.

Col. 7: From "Giving U.S.A.," 1963 edition.

Col. 8: This is adjusted gross income as reported on tax returns plus an estimate of unreported AGI including AGI of nonfilers.