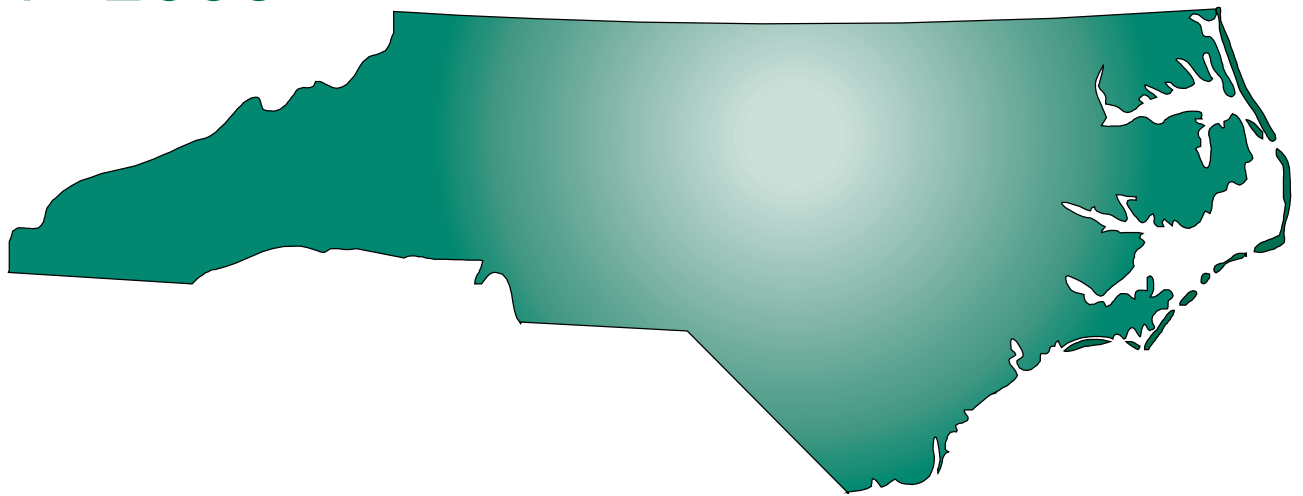




The Urban Institute



*Trends in*  
**CHARITABLE GIVING**  
**IN NORTH CAROLINA**  
**AND THE RESEARCH TRIANGLE**  
**1997–2006**



Carol J. De Vita,  
Senior Research Associate

Petya Kehayova,  
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*Connecting Givers for Good*

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Report commissioned by NCGives.

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# Introduction

Charitable giving in North Carolina has been on the rise for almost a decade, reflecting the generosity of people in the Tar Heel state. These gifts support a variety of church and nonprofit activities that help create the social, economic, and cultural fabric of local communities. Such activities touch all our lives and include programs for children, seniors, and youth; food banks and homeless shelters; museums and symphonies; hospitals and home health care agencies; higher education; veterans associations; environmental groups; and more.

Support for these programs comes, in part, from the contributions of individual donors. Yet charitable giving is constantly in flux. It varies over time and from place to place. It often follows economic trends and responds to cataclysmic events. Indeed, distinct patterns of giving can be seen among the counties and regions of North Carolina.

As the economy has softened in recent years, charitable giving in North Carolina and across the nation has shown signs of stress. This trend is affecting the ability of many nonprofits and charitable groups to do their work and fulfill their missions. During this economic downturn, it is important to look at past trends and understand the underlying patterns affecting charitable giving so individuals, nonprofits, and public policymakers can plan strategically for the future.

This report, prepared by the Urban Institute's Center on Nonprofits and Philanthropy for North Carolina Gives, provides new insights into the magnitude and direction of charitable giving in the Tar Heel state. The report has four main sections:

- an overview of charitable giving in the state,
- an in-depth view of charitable giving in the Research Triangle,
- conclusions, with implications for giving in the state, and
- an appendix that presents basic measures of giving for all counties in North Carolina.

The analysis is based on Form 1040, 1040A, and 1040EZ tax returns filed with the Internal Revenue Service, which have been stripped of information that would identify a particular household or taxpayer. Because only individuals who itemize their returns can claim a deduction for charitable contributions, the estimates reported in this report understate the actual amount of giving in North Carolina. The analysis uses the most recent data available, namely 2006, and the time series reflects all years in which comparable county-level data are available.

# Charitable Giving in North Carolina, 1997–2006

North Carolinians are generous in their support of charitable organizations. They give in many ways: they volunteer their time, donate goods and services, and give charitable (monetary) contributions to support their churches, civic associations, and a wide variety of organizations working to enhance the quality of life in local communities, the state, and around the world.

Accurately measuring how much people give is difficult, however. For example, it is difficult to measure and track over time how much personal time is volunteered to churches and community organizations or the value of donated goods and services. One indicator that is recorded annually is the amount of charitable donations claimed by U.S. taxpayers on their 1040 tax forms. This measure provides a starting point for understanding Americans' generosity and the magnitude of contributions for the nonprofit sector.

Most taxpayers in North Carolina (63 percent) do not itemize their income tax returns and take the standard deduction (figure 1). But roughly two of every five tax filers (37 percent) submit an itemized return, and the vast majority of these itemizers claim a charitable deduction.<sup>1</sup> This pattern is similar to all taxpayers in the United States. And because people who itemize their tax returns tend to have higher incomes than those who do not itemize, the total amount of their charitable deductions is substantial. In 2006, charitable deductions by North Carolina taxpayers totaled \$5.4 billion.<sup>2</sup>

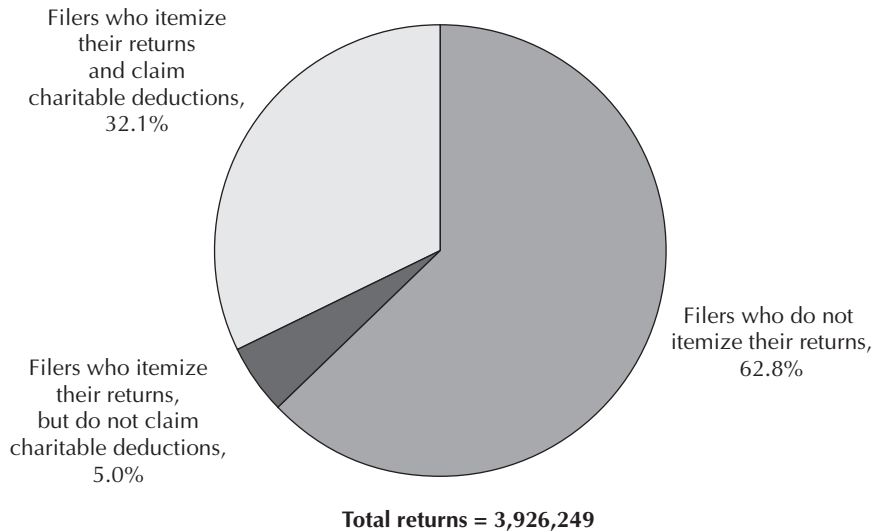
## General Trends in the State

This report focuses on charitable giving as measured by the charitable deductions claimed by North Carolina taxpayers. Over the past decade (1997–2006), the trend in charitable giving has shown signs of growth. However, because giving often reflects swings in the economy (up in good times and down in bad), giving in recent years has declined.

Four trends stand out, as detailed in table 1.

- **A greater percentage of North Carolinians is giving to charities now than 10 years ago.**
  - Among the nearly 4 million Tar Heels who filed a personal income tax return in 2006, almost one in three (32.1 percent of all filers) claimed a charitable deduction—up from about one in four (26.6 percent) in 1997.

**Figure 1** North Carolina Residents Who Claim a Charitable Deduction on Their Tax Returns, 2006



Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 2006.

**Table 1** Charitable Giving in North Carolina and the Nation, 1997–2006 (in constant 2006 dollars)

	Number of Returns			Itemizers with Charitable Deductions				
	All filers	Filers claiming charitable deductions	Percent of returns with charitable deductions	Total adjusted gross income (\$ thousands)	Average adjusted gross income (\$)	Total giving (\$ thousands)	Average giving (\$)	Giving as percent of adjusted gross income
<b>North Carolina</b>								
1997	3,449,750	917,195	26.6	92,516,438	100,869	3,680,374	4,013	4.0
2002	3,535,472	1,183,762	33.5	N/A	N/A	4,755,945	4,017	N/A
2004	3,708,258	1,187,970	32.0	114,173,210	96,108	5,115,559	4,306	4.5
2005	3,807,121	1,240,102	32.6	123,591,341	99,662	5,414,555	4,366	4.4
2006	3,926,249	1,261,537	32.1	130,277,056	103,269	5,402,216	4,282	4.2
<b>United States</b>								
1997	121,697,529	32,632,932	26.8	3,657,492,991	112,080	122,009,488	3,739	3.3
2002	125,473,563	39,372,979	31.4	N/A	N/A	151,673,324	3,853	N/A
2004	129,005,254	39,639,408	30.7	4,440,052,421	112,011	162,008,523	4,087	3.7
2005	130,561,332	40,592,408	31.1	4,763,027,043	117,338	171,652,286	4,229	3.6
2006	134,490,720	40,535,699	30.1	4,955,697,492	122,255	166,552,638	4,109	3.4

Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 1997–2006. The data are based on individuals who claim a charitable deduction on their personal income tax returns.

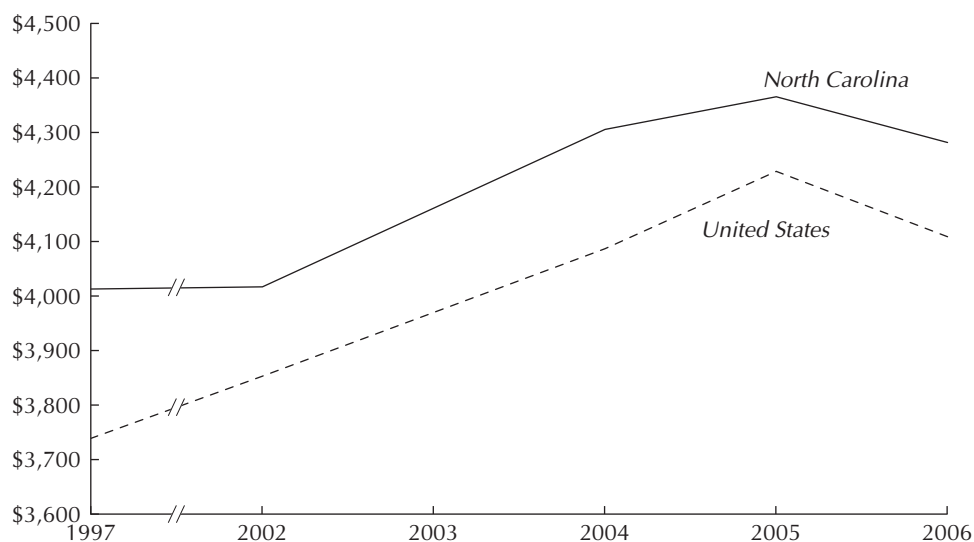
N/A = not available.

- **The total amount of money given to charities by North Carolina taxpayers has grown over the past decade, even after adjusting for inflation.**
  - Charitable deductions in 2006 totaled \$5.4 billion—up from \$3.7 billion in 1997 (based on constant 2006 dollars), a 46 percent increase.
- **The average level of giving in North Carolina increased during the decade.**
  - The average charitable deduction by North Carolinians who itemized their taxes in 2006 was about \$4,300—almost \$270 more than in 1997, after adjusting for inflation.
- **On average, residents of the Tar Heel State who claim charitable deductions are somewhat more generous toward charities today than they were 10 years ago.**
  - Charitable deductions of North Carolinians now represent a slightly larger share of adjusted gross income than they did in 1997—4.2 percent compared with 4.0 percent.
- **For the most part, charitable giving in North Carolina increased in the past 10 years, except in 2002 and 2006.**
  - Using constant (2006) dollars, average charitable giving in 2002 was about the same as it had been in 1997 (roughly \$4,000) despite a weakened economy after the dot-com bubble burst.
  - After 2002, charitable giving in North Carolina picked up, reaching a high point in 2005 of almost \$4,400 on average. This upswing, in part, may reflect Tar Heels' generous response to the victims of Hurricane Katrina.
  - Most recently (2006), charitable giving declined to \$4,300—a 2.0 percent drop from the previous year.
- **Average charitable giving in North Carolina is consistently higher than national giving throughout the decade.**
  - The average charitable gift by North Carolina taxpayers is about \$100 to \$200 more than gifts made by their counterparts nationally. For example in 2006, the average charitable deduction in North Carolina was \$4,300, compared with the U.S. average of \$4,100.
  - Average giving nationally was more robust than in North Carolina during the first half of the decade, but it showed a steeper drop between 2005 and 2006—nearly 3 percent in the nation versus 2 percent in North Carolina.

## North Carolina in a National Context

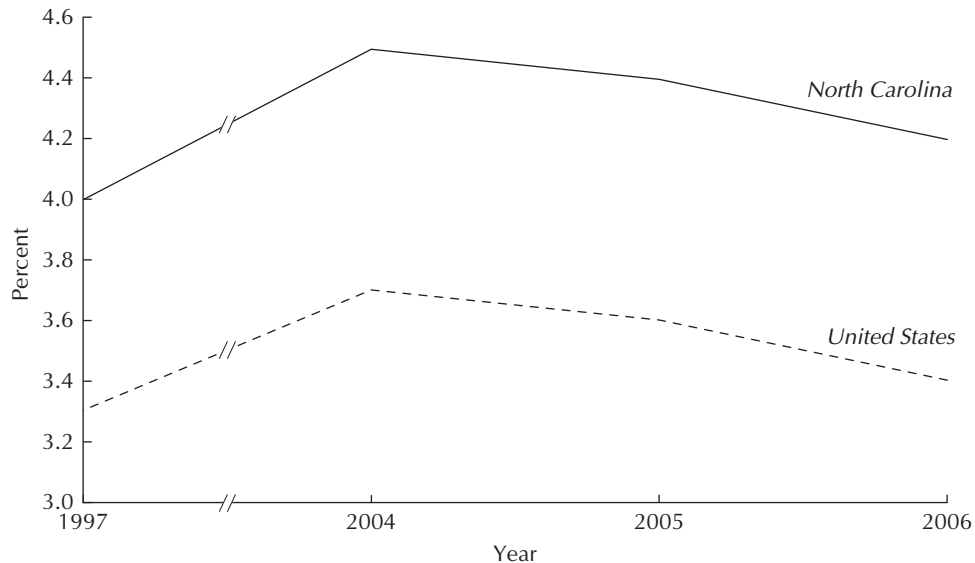
Placed in a national context, average charitable giving in North Carolina compares very favorably (figure 2). After adjusting for inflation, the data show the general upward trend in average charitable giving from 1997 to 2006, but they also reflect the economic conditions of the decade.

**Figure 2** Average Charitable Giving in North Carolina and the Nation, 1997–2006 (in constant 2006 dollars)



Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 1997–2006. The data are based on individuals who claim a charitable deduction on their personal income tax returns.

**Figure 3** Charitable Giving as a Percentage of Adjusted Gross Income in North Carolina and the Nation, 1997–2006



Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 1997–2006. The data are based on individuals who claim a charitable deduction on their personal income tax returns.

- **Charitable contributions as a percentage of adjusted gross income increased early in the decade but have declined since 2004.**

- In the late 1990s, charitable giving by North Carolina taxpayers was about 4.0 percent of adjusted gross income, on average. This measure peaked in 2004 at 4.5 percent and declined to 4.2 percent in 2006.
- Nationally, charitable giving consistently is more than a half percentage point below the North Carolina level—starting at 3.3 percent in 1997; peaking in 2004 at 3.7 percent, and ending the decade at 3.4 percent.

### Charitable Giving among North Carolina’s Top Earners

About 10 percent of all North Carolina taxpayers (or approximately 400,500 tax returns) reported adjusted gross income of \$100,000 or more in 2006. These taxpayers can be regarded as the high-income earners in the state. At least three factors distinguish these taxpayers from other filers (table 2).

- **Roughly 90 percent of high-income earners in North Carolina made charitable contributions in 2006.**

- Nationally, only 84 percent of high-income earners contributed to charities.

- **The share of high-income earners making contributions has declined since 2004 from 92 percent to 89 percent.**

- This same pattern can be seen among high-income earners nationally, where the downward trend went from 87 percent to 84 percent.

- **The average size of the charitable contribution for high-income earners has become less generous, after adjusting for inflation.**

- In 2006, the average contribution was about \$7,900, compared with \$8,500 in 2004 (in constant 2006 dollars).
- A similar decline has occurred nationally where average contributions slipped from \$8,200 in 2004 to \$7,700 in 2006, after controlling for inflation.

- **As a percentage of gross adjusted income, North Carolina’s top earners also give more generously than the national average (figure 4).**

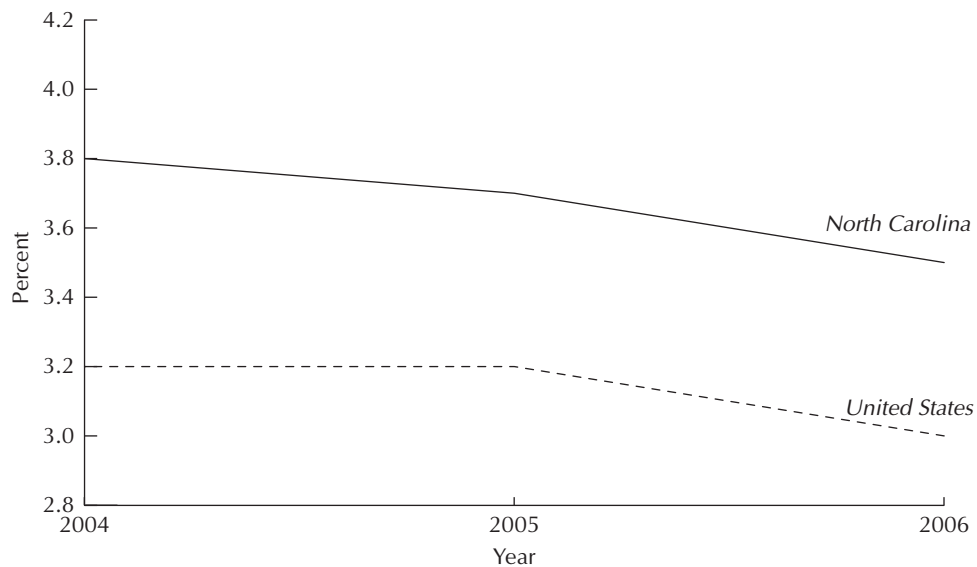
- Each year, North Carolina’s top earners gave about half a percentage point more of their adjusted gross income to charity than their counterparts nationally.
- The downward trend in giving appears to be affecting both residents in the Tar Heel state and all Americans.

**Table 2** Charitable Giving by High-Income Earners in North Carolina and the Nation, 2004–06  
(in constant 2006 dollars)

	Total number of returns	Percent of returns with charitable deductions	Itemizers with Charitable Deductions				
			Number	Adjusted gross income (\$ thousands)	Total giving (\$ thousands)	Average giving (\$)	Giving as percent of adjusted gross income
North Carolina							
2004	303,177	91.5	277,438	62,239,107	2,361,630	8,512	3.8
2005	350,203	90.6	317,156	72,157,531	2,673,002	8,428	3.7
2006	400,474	89.0	356,372	80,671,620	2,803,136	7,866	3.5
United States							
2004	12,601,714	86.9	10,949,958	2,749,927,509	89,307,973	8,156	3.2
2005	14,074,920	86.0	12,099,773	3,124,010,335	101,312,987	8,373	3.2
2006	15,815,770	84.0	13,281,962	3,412,904,920	102,054,704	7,684	3.0

Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 1997–2006.

Note: High-income earners are those filing tax returns with adjusted gross incomes of \$100,000 or more. The data are based on earners who claimed a charitable deduction on their personal tax returns.

**Figure 4** Charitable Giving as a Percentage of Adjusted Gross Income for High-Income Earners in North Carolina and the Nation, 2004–06

Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 1997–2006.

Note: High-income earners are those filing tax returns with adjusted gross incomes of \$100,000 or more. The data are based on earners who claimed a charitable deduction on their personal tax returns.

# Charitable Giving in the Research Triangle, 1997–2006

The Research Triangle is one of the more populous parts of North Carolina, accounting for one in seven Tar Heel residents. In total, the four counties that make up the Triangle (Chatham, Durham, Orange, and Wake) have 1.3 million people—two-thirds of them living in Wake County.<sup>3</sup> The Research Triangle also has a relatively high income level. In 2006, median family income in Wake (\$78,400) and Orange (\$71,400) counties was roughly \$20,000 above the state median (\$52,300), while in Durham County (\$57,900), it was about \$5,000 higher.<sup>4</sup>

Given this profile, what effect, if any, does the size and wealth of the Research Triangle have on charitable giving?

## General Trends in the Research Triangle

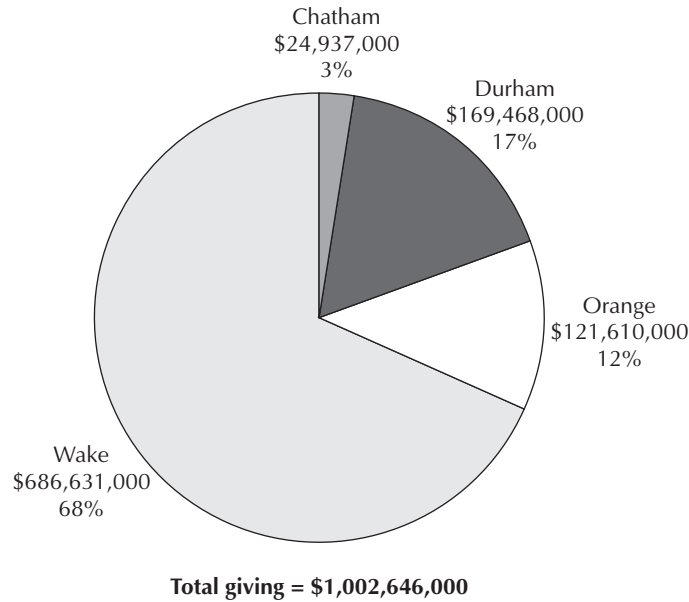
Residents in the Triangle gave just over \$1 billion to charity in 2006, the latest data available (figure 5). Almost 7 of every 10 charitable dollars were donated by residents of Wake County. Durham County residents accounted for 17 percent of the total, while residents of Orange County contributed 12 percent and Chatham County residents contributed 3 percent. The distribution of charitable dollars by county roughly follows the distribution of the population in the Triangle.

While 32 percent of tax payers in North Carolina claimed charitable deductions on their 2006 taxes, 41 percent of tax payers in the Triangle area did so. This pattern varies, however, by county. For example, 33 percent of taxpayers in Chatham County claim charitable deductions, compared with 43 percent in Wake County. Taxpayers in Durham and Orange counties fall in the middle of this range—36 and 41 percent, respectively.

Five factors distinguish the Research Triangle's charitable giving patterns (table 3).

- **Residents of the Research Triangle who claim charitable deductions on their income taxes give, on average, about as much as their counterparts in the state as a whole.**
  - In 2006, for example, Triangle residents gave \$4,228, on average, compared with \$4,282 for all North Carolinians.
  - The gap in giving between residents in the Triangle and those in the state as a whole has narrowed since 1997.

**Figure 5** Total Charitable Giving in the Research Triangle by County, 2006



Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 1997–2006. The data are based on individuals who claim a charitable deduction on their personal income tax returns.

**Table 3** Charitable Giving in the Research Triangle by County, 1997–2006

	1997	2002	2004	2005	2006
Average giving (2006 dollars)					
Chatham	3,673	3,557	3,821	3,885	3,906
Durham	3,895	4,008	4,223	4,322	4,141
Orange	4,673	4,489	5,100	5,357	5,218
Wake	3,754	3,890	4,097	4,139	4,123
Four-county combined	3,876	3,964	4,213	4,286	4,228
North Carolina state average	4,013	4,017	4,306	4,366	4,282
Giving as a percent of adjusted gross income					
Chatham	4.1	N/A	4.5	4.2	4.2
Durham	4.0	N/A	4.5	4.4	4.2
Orange	3.5	N/A	3.6	3.5	3.3
Wake	3.2	N/A	3.7	3.6	3.4
Four-county combined	3.4	N/A	3.8	3.7	3.5
North Carolina state average	4.0	N/A	4.5	4.4	4.2

Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 1997–2006. The data are based on individuals who claim a charitable deduction on their personal income tax returns.

N/A = not available.

- **The average contribution (in constant dollars) by taxpayers in the Triangle has increased in each of the four counties since 1997, although there was a small drop between 2005 and 2006.**
  - Between 1997 and 2006, Orange County had the biggest increase in charitable giving (12 percent), with Wake County reporting a 10 percent increase. Durham and Chatham counties each had a 6 percent increase in charitable giving.
  - By comparison, charitable giving in North Carolina rose 7 percent during this period.
- **Only residents in Orange County give larger charitable contributions, on average, than their counterparts in the state as a whole (figure 6).**
  - Durham county residents donate to charities at about the same level as their statewide counterparts.
  - Residents in Wake and Chatham counties have averages notably below the state average.
- **On average, residents in the Triangle are less generous than others in the state.**
  - Charitable giving as a percentage of adjusted gross income (AGI) in the Triangle is below the state average. In 2006, it was 3.5 percent for Triangle residents and 4.2 percent for all Tar Heels.
  - Residents in Durham and Chatham counties gave the highest percentage of their gross adjusted income to

charity in 2006 (4.2 percent each), while residents in Orange and Wake counties gave smaller shares (3.3 and 3.4 percent, respectively).

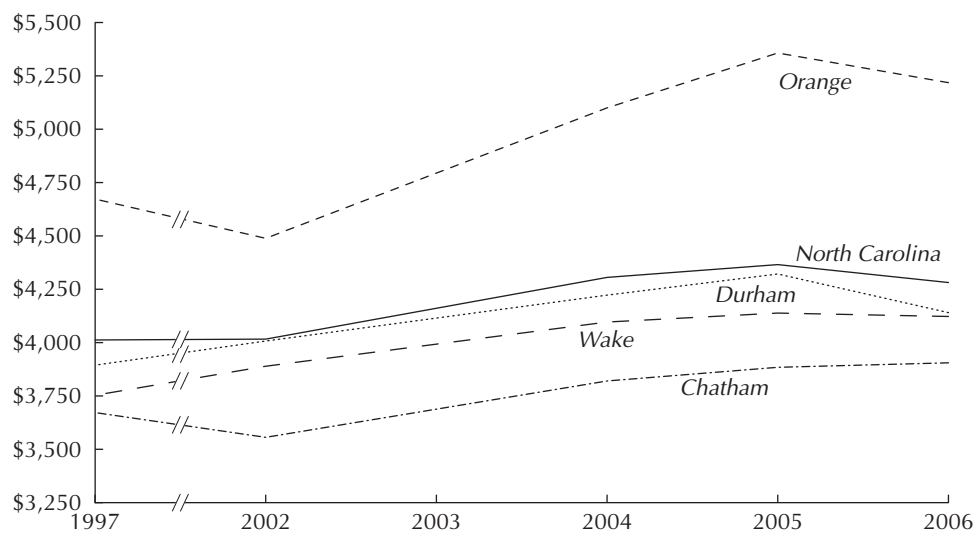
- **For the most part, levels of generosity in the Triangle have been relatively flat or declined in recent years.**
  - In all four counties, levels of generosity rose between 1997 and 2004 but have declined since then.
  - Orange County residents in 2006 gave a slightly lower share of their AGI to charity (3.3 percent) than they did in 1997 (3.5 percent).

## Charitable Giving in the Triangle among Top Earners

More than one in six taxpayers in the Research Triangle might be considered high-income earners—that is, they earned \$100,000 or more in gross adjusted income in 2006 (table 4). But this number hides differences among the four counties. Orange County, for example, has the highest proportion of high-income earners (23 percent), while Durham and Chatham counties have about half this share (12 percent).

Overall, higher-income earners who claim charitable deductions are more likely to give larger contributions than lower-income earners. In the Triangle area, average charitable deductions for high-income earners in 2006 is about

**Figure 6** Average Charitable Giving in the Research Triangle and the State, 1997–2006 (in constant 2006 dollars)



Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 1997–2006. The data are based on earners who claimed a charitable deduction on their personal tax returns.

**Table 4** Taxpayers in the Research Triangle with Adjusted Gross Income of \$100,000 or More, 2004–06

Year/County	All returns filed	Returns with AGI \$100,000 or More	
		Number	Percent
2004			
Chatham	17,780	1,453	8.2
Durham	104,420	10,620	10.2
Orange	53,777	10,446	19.4
Wake	350,948	55,406	15.8
Four counties combined	526,925	77,925	14.8
2005			
Chatham	18,527	1,828	9.9
Durham	108,299	11,646	10.8
Orange	55,024	11,652	21.2
Wake	370,439	63,264	17.1
Four counties combined	552,289	88,390	16.0
2006			
Chatham	19,375	2,223	11.5
Durham	112,779	13,209	11.7
Orange	56,361	12,952	23.0
Wake	389,728	72,320	18.6
Four counties combined	578,243	100,704	17.4

Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 1997–2006.

Note: High-income earners are those filing tax returns with adjusted gross incomes of \$100,000 or more. The data are based on earners who claimed a charitable deduction on their personal tax returns.

**Table 5** Charitable Giving by High-Income Earners in the Research Triangle, 2004–06

	2004	2005	2006
Average giving (2006 dollars)			
Chatham	6,737	6,382	6,454
Durham	7,851	8,056	7,403
Orange	8,452	8,651	8,015
Wake	6,962	6,897	6,642
Four-county combined	7,277	7,270	6,915
North Carolina state average	8,512	8,428	7,866
Giving as a percent of adjusted gross income			
Chatham	3.7	3.3	3.5
Durham	3.8	3.7	3.6
Orange	3.4	3.4	3.1
Wake	3.3	3.2	3.1
Four-county combined	3.4	3.3	3.2
North Carolina state average	3.8	3.7	3.5

Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 1997–2006.

Note: High-income earners are those filing tax returns with adjusted gross incomes of \$100,000 or more. The data are based on earners who claimed a charitable deduction on their personal tax returns.

60 percent higher than for all tax filers in the Triangle who claimed charitable donations—\$6,915 versus \$4,228, respectively.

Although higher-income earners are more likely than lower-income earners to give relatively large donations, the average size of these gifts and the relative share of adjusted gross income that these contributions represent vary considerably within the Triangle (table 5).

- **Orange County’s top earners can be considered the most generous if measured by dollars donated to charity.**
  - In 2006, top earners in Orange County on average gave roughly \$8,015 to charity, while those in Chatham County contributed about \$6,454.
- **Durham County’s top earners can be considered the most generous if measured as a percentage of their adjusted gross income.**
  - High-income earners in Durham County gave 3.6 percent of their adjusted gross incomes to charity in 2006, while those in Orange and Wake counties gave only 3.1 percent.
- **Compared to 2004, charitable giving among high-income tax filers in the Triangle is lower in both absolute dollars and share of adjusted gross income.**
  - There was a 5 percent drop in charitable contributions among high-income filers in the Triangle from \$7,277 in 2004 to \$6,915 in 2006, after adjusting for inflation. The largest decline was in Durham County (–5.7 percent), while Chatham County reported the smallest decline (–4.2 percent).
  - The Triangle also recorded a decline in the share of adjusted gross income going to charity—from 3.4 percent in 2004 to 3.2 percent in 2006. Orange County recorded the largest decline from 3.4 to 3.1 percent.
- **Compared with all high-income earners in North Carolina, those in the Triangle area are, on average, less generous.**
  - The average charitable contribution for high earners in the Triangle is about \$950 below the average for all high earners in the state—\$6,915 in 2006, compared with \$7,866 for high earners in the state.
  - High earners in the Triangle also give a lower share of their adjusted gross income to charity than do their counterparts across the state. In 2006, the difference was 3.2 percent for the Triangle high earners versus 3.5 percent for all higher earners in North Carolina.

# Conclusions and Implications

Charitable giving in North Carolina has been on the upswing over the past 10 years, which is good news for sustaining charities and their activities. A larger share of North Carolina taxpayers is reporting charitable donations, and more money is flowing to charities. Indeed, for the past decade, the generosity of North Carolina residents has exceeded the national average for charitable giving.

But this good news scenario is tempered by two factors: first, the economic downturn is affecting individuals' ability and willingness to give; and second, patterns of giving vary across the state. A closer look at charitable giving in the Research Triangle provides one case study of these differences.

Despite having a higher median income than the state as a whole, residents in the Triangle give about the same amount in absolute dollars, on average, as other taxpayers in the state. However, as a share of adjusted gross income, Triangle residents are less generous, falling about half a percentage point below their statewide peers.

Further, generosity in the Triangle has been relatively flat over the past decade. Even among the top earners in the Triangle, the patterns of giving—both in absolute dollars and share of giving—are lower than for top earners statewide.

As the economy in North Carolina and the nation struggles to regain its footing, nonprofit and charitable organizations are an important source of assistance for people in need. In addition, these organizations help sustain the quality of life in local communities and provide opportunities for civic engagement. But the current economic crisis presents a double-edged sword for charitable groups. Demand for their services is up, yet the ability to finance their activities through individual donations and government grants is severely stressed. Maintaining and even increasing levels of charitable giving to help nonprofits sustain their work will be an important challenge in the months ahead.

Addressing this challenge will require flexible, multipronged strategies. Socioeconomic differences and historical traditions throughout the state are likely to affect how receptive local residents will be to philanthropic appeals. A one-size-fits-all approach is likely to be less effective than one that takes account of county differences. Working with community leaders will be important to develop messages that communicate the importance of charitable giving for the community, its nonprofit sector, and the region's quality of life.

# Appendix: Charitable Giving by County in North Carolina

**Table A.1** North Carolina Household Giving by County, 2006

County name	Total number of filers	Number of itemizers	Number of itemizers with charitable deductions	Percent of filers that itemize charitable deductions	Itemizers with Charitable Deductions				
					Total adjusted gross income (\$ thousands)	Average adjusted gross income	Total giving (\$ thousands)	Average giving	Giving as percent of adjusted gross income
Alamance County	65,180	23,035	19,565	30.0	\$ 1,763,997	\$ 90,161	\$ 74,219	\$ 3,793	4.2
Alexander County	14,749	4,331	3,645	24.7	\$ 294,260	\$ 80,730	\$ 16,206	\$ 4,446	5.5
Alleghany County	4,852	1,133	974	20.1	\$ 85,491	\$ 87,773	\$ 3,569	\$ 3,664	4.2
Anson County	9,904	2,560	2,294	23.2	\$ 147,515	\$ 64,305	\$ 9,584	\$ 4,178	6.5
Ashe County	11,156	2,662	2,191	19.6	\$ 179,655	\$ 81,997	\$ 8,698	\$ 3,970	4.8
Avery County	7,976	2,122	1,764	22.1	\$ 158,934	\$ 90,099	\$ 8,489	\$ 4,812	5.3
Beaufort County	20,613	5,706	5,080	24.6	\$ 469,355	\$ 92,393	\$ 21,103	\$ 4,154	4.5
Bertie County	8,411	1,540	1,387	16.5	\$ 100,168	\$ 72,219	\$ 6,303	\$ 4,544	6.3
Bladen County	11,655	3,122	2,745	23.6	\$ 195,255	\$ 71,131	\$ 12,036	\$ 4,385	6.2
Brunswick County	43,920	17,433	15,037	34.2	\$ 1,467,925	\$ 97,621	\$ 53,840	\$ 3,581	3.7
Buncombe County	105,493	37,485	31,700	30.1	\$ 3,239,299	\$ 102,186	\$ 154,647	\$ 4,878	4.8
Burke County	34,726	9,670	8,189	23.6	\$ 640,414	\$ 78,204	\$ 33,845	\$ 4,133	5.3
Cabarrus County	74,784	32,588	28,681	38.4	\$ 2,597,414	\$ 90,562	\$ 110,356	\$ 3,848	4.3
Caldwell County	33,545	9,174	7,429	22.2	\$ 603,591	\$ 81,248	\$ 32,205	\$ 4,335	5.3
Camden County	3,941	1,661	1,394	35.4	\$ 109,140	\$ 78,293	\$ 3,915	\$ 2,808	3.6
Carteret County	27,676	9,636	8,298	30.0	\$ 846,573	\$ 102,021	\$ 30,947	\$ 3,729	3.7
Caswell County	6,922	1,786	1,538	22.2	\$ 103,326	\$ 67,182	\$ 5,055	\$ 3,287	4.9
Catawba County	72,684	25,080	21,137	29.1	\$ 2,256,749	\$ 106,768	\$ 97,387	\$ 4,607	4.3
Chatham County	19,375	7,419	6,385	33.0	\$ 600,201	\$ 94,002	\$ 24,937	\$ 3,906	4.2
Cherokee County	10,909	2,801	2,249	20.6	\$ 176,694	\$ 78,566	\$ 9,398	\$ 4,179	5.3
Chowan County	6,374	1,883	1,652	25.9	\$ 157,711	\$ 95,467	\$ 7,140	\$ 4,322	4.5
Clay County	4,377	1,368	1,131	25.8	\$ 105,766	\$ 93,515	\$ 5,301	\$ 4,687	5.0
Cleveland County	42,372	13,258	11,588	27.4	\$ 893,096	\$ 77,071	\$ 48,661	\$ 4,199	5.5
Columbus County	21,578	5,513	4,748	22.0	\$ 392,545	\$ 82,676	\$ 21,451	\$ 4,518	5.5
Craven County	45,398	15,027	13,250	29.2	\$ 1,193,646	\$ 90,086	\$ 52,546	\$ 3,966	4.4
Cumberland County	131,579	39,072	33,663	25.6	\$ 2,787,571	\$ 82,808	\$ 145,517	\$ 4,323	5.2
Currituck County	10,117	4,113	3,362	33.2	\$ 272,958	\$ 81,189	\$ 7,817	\$ 2,325	2.9
Dare County	17,314	6,893	5,694	32.9	\$ 560,436	\$ 98,426	\$ 17,424	\$ 3,060	3.1
Davidson County	58,492	18,176	15,412	26.4	\$ 1,187,505	\$ 77,051	\$ 55,545	\$ 3,604	4.7
Davie County	17,396	7,305	6,439	37.0	\$ 688,034	\$ 106,854	\$ 32,329	\$ 5,021	4.7
Duplin County	19,119	4,323	3,742	19.6	\$ 323,009	\$ 86,320	\$ 17,150	\$ 4,583	5.3
Durham County	112,779	47,825	40,925	36.3	\$ 4,049,209	\$ 98,942	\$ 169,468	\$ 4,141	4.2
Edgecombe County	23,655	5,900	5,154	21.8	\$ 379,867	\$ 73,703	\$ 23,150	\$ 4,492	6.1

Forsyth County	160,857	67,465	59,596	37.1	\$ 6,317,408	\$ 106,004	\$ 281,516	\$ 4,724	4.5
Franklin County	20,241	7,776	6,417	31.7	\$ 489,290	\$ 76,249	\$ 19,276	\$ 3,004	3.9
Gaston County	87,404	32,456	27,966	32.0	\$ 2,409,110	\$ 86,144	\$ 110,447	\$ 3,949	4.6
Gates County	4,724	1,442	1,217	25.8	\$ 81,881	\$ 67,281	\$ 3,925	\$ 3,225	4.8
Graham County	3,273	761	600	18.3	\$ 46,930	\$ 78,217	\$ 2,440	\$ 4,067	5.2
Granville County	19,574	6,854	5,782	29.5	\$ 444,470	\$ 76,871	\$ 21,920	\$ 3,791	4.9
Greene County	6,088	1,461	1,294	21.3	\$ 83,825	\$ 64,780	\$ 4,609	\$ 3,562	5.5
Guilford County	223,591	92,260	81,153	36.3	\$ 8,580,375	\$ 105,731	\$ 367,603	\$ 4,530	4.3
Halifax County	23,104	5,893	5,092	22.0	\$ 387,344	\$ 76,069	\$ 19,780	\$ 3,885	5.1
Harnett County	34,750	10,685	8,998	25.9	\$ 723,663	\$ 80,425	\$ 33,685	\$ 3,744	4.7
Haywood County	25,422	7,959	6,643	26.1	\$ 564,765	\$ 85,017	\$ 27,549	\$ 4,147	4.9
Henderson County	45,860	17,363	14,725	32.1	\$ 1,381,583	\$ 93,826	\$ 67,577	\$ 4,589	4.9
Hertford County	8,485	2,054	1,852	21.8	\$ 144,134	\$ 77,826	\$ 7,562	\$ 4,083	5.3
Hoke County	12,596	3,624	2,922	23.2	\$ 183,244	\$ 62,712	\$ 10,064	\$ 3,444	5.5
Hyde County	2,006	354	282	14.1	\$ 19,855	\$ 70,408	\$ 784	\$ 2,780	4.0
Iredell County	67,227	28,275	24,665	36.7	\$ 2,730,133	\$ 110,689	\$ 95,103	\$ 3,856	3.5
Jackson County	14,172	3,920	3,143	22.2	\$ 300,908	\$ 95,739	\$ 14,332	\$ 4,560	4.8
Johnston County	53,493	20,470	17,285	32.3	\$ 1,530,137	\$ 88,524	\$ 59,264	\$ 3,429	3.9
Jones County	4,684	1,160	995	21.2	\$ 64,658	\$ 64,983	\$ 3,250	\$ 3,266	5.0
Lee County	28,945	10,022	8,576	29.6	\$ 723,975	\$ 84,419	\$ 32,246	\$ 3,760	4.5
Lenoir County	26,752	7,188	6,424	24.0	\$ 587,669	\$ 91,480	\$ 29,688	\$ 4,621	5.1
Lincoln County	32,027	12,151	10,217	31.9	\$ 932,522	\$ 91,272	\$ 37,712	\$ 3,691	4.0
McDowell County	18,052	4,120	3,440	19.1	\$ 258,259	\$ 75,075	\$ 12,864	\$ 3,740	5.0
Macon County	14,644	4,397	3,545	24.2	\$ 331,506	\$ 93,514	\$ 17,887	\$ 5,046	5.4
Madison County	8,190	2,072	1,663	20.3	\$ 134,891	\$ 81,113	\$ 6,560	\$ 3,945	4.9
Martin County	10,522	2,458	2,187	20.8	\$ 157,292	\$ 71,921	\$ 9,154	\$ 4,186	5.8
Mecklenburg County	396,973	187,757	165,551	41.7	\$ 21,484,932	\$ 129,778	\$ 794,578	\$ 4,800	3.7
Mitchell County	6,469	1,468	1,160	17.9	\$ 82,558	\$ 71,171	\$ 5,254	\$ 4,529	6.4
Montgomery County	10,159	2,127	1,840	18.1	\$ 155,989	\$ 84,777	\$ 7,718	\$ 4,195	5.0
Moore County	36,664	14,600	12,847	35.0	\$ 1,435,730	\$ 111,756	\$ 57,807	\$ 4,500	4.0
Nash County	41,863	13,591	12,002	28.7	\$ 1,074,034	\$ 89,488	\$ 55,535	\$ 4,627	5.2
New Hanover County	88,379	35,852	30,510	34.5	\$ 3,791,267	\$ 124,263	\$ 135,591	\$ 4,444	3.6
Northampton County	8,648	2,118	1,897	21.9	\$ 115,646	\$ 60,963	\$ 6,935	\$ 3,656	6.0
Onslow County	69,613	15,159	12,452	17.9	\$ 1,050,546	\$ 84,368	\$ 41,233	\$ 3,311	3.9
Orange County	56,361	26,786	23,306	41.4	\$ 3,692,651	\$ 158,442	\$ 121,610	\$ 5,218	3.3
Pamlico County	4,687	1,449	1,262	26.9	\$ 108,544	\$ 86,010	\$ 4,261	\$ 3,376	3.9
Pasquotank County	16,616	5,160	4,343	26.1	\$ 358,642	\$ 82,579	\$ 17,832	\$ 4,106	5.0
Pender County	19,221	6,657	5,477	28.5	\$ 463,845	\$ 84,690	\$ 17,140	\$ 3,129	3.7
Perquimans County	5,395	1,669	1,433	26.6	\$ 120,917	\$ 84,380	\$ 5,548	\$ 3,872	4.6
Person County	16,375	5,588	4,784	29.2	\$ 365,051	\$ 76,307	\$ 15,185	\$ 3,174	4.2
Pitt County	63,298	21,635	18,985	30.0	\$ 1,934,835	\$ 101,914	\$ 83,888	\$ 4,419	4.3
Polk County	8,742	3,334	2,901	33.2	\$ 287,324	\$ 99,043	\$ 13,596	\$ 4,687	4.7

(continued)

Table A.1 North Carolina Household Giving by County, 2006 (Continued)

County name	Total number of filers	Number of itemizers	Number of itemizers with charitable deductions	Percent of filers that itemize charitable deductions	Itemizers with Charitable Deductions				
					Total adjusted gross income (\$ thousands)	Average adjusted gross income	Total giving (\$ thousands)	Average giving	Giving as percent of adjusted gross income
Randolph County	51,671	15,544	12,922	25.0	\$ 1,037,393	\$ 80,281	\$ 47,731	\$ 3,694	4.6
Richmond County	18,299	3,937	3,349	18.3	\$ 247,300	\$ 73,843	\$ 14,069	\$ 4,201	5.7
Robeson County	50,345	10,897	9,482	18.8	\$ 679,916	\$ 71,706	\$ 41,549	\$ 4,382	6.1
Rockingham County	39,099	11,424	9,700	24.8	\$ 730,865	\$ 75,347	\$ 34,878	\$ 3,596	4.8
Rowan County	52,432	19,242	16,943	32.3	\$ 1,384,818	\$ 81,734	\$ 72,637	\$ 4,287	5.3
Rutherford County	25,206	6,867	5,858	23.2	\$ 472,144	\$ 80,598	\$ 27,516	\$ 4,697	5.8
Sampson County	23,110	5,680	5,084	22.0	\$ 458,700	\$ 90,224	\$ 21,734	\$ 4,275	4.7
Scotland County	13,974	3,861	3,421	24.5	\$ 255,921	\$ 74,809	\$ 15,143	\$ 4,426	5.9
Stanly County	26,046	8,522	7,148	27.4	\$ 631,133	\$ 88,295	\$ 29,552	\$ 4,134	4.7
Stokes County	19,239	6,553	5,453	28.3	\$ 410,121	\$ 75,210	\$ 17,859	\$ 3,275	4.4
Surry County	32,154	8,633	7,254	22.6	\$ 670,269	\$ 92,400	\$ 30,856	\$ 4,254	4.6
Swain County	7,855	1,112	836	10.6	\$ 68,133	\$ 81,499	\$ 3,380	\$ 4,043	5.0
Transylvania County	13,339	4,442	3,756	28.2	\$ 349,364	\$ 93,015	\$ 17,566	\$ 4,677	5.0
Tyrrell County	1,653	291	246	14.9	\$ 17,456	\$ 70,959	\$ 779	\$ 3,167	4.5
Union County	75,845	37,618	33,011	43.5	\$ 3,665,635	\$ 111,043	\$ 130,652	\$ 3,958	3.6
Vance County	19,722	5,147	4,482	22.7	\$ 354,189	\$ 79,025	\$ 19,550	\$ 4,362	5.5
Wake County	389,728	192,758	166,523	42.7	\$ 20,049,638	\$ 120,402	\$ 686,631	\$ 4,123	3.4
Warren County	5,715	1,446	1,275	22.3	\$ 72,114	\$ 56,560	\$ 4,456	\$ 3,495	6.2
Washington County	5,484	1,275	1,165	21.2	\$ 84,854	\$ 72,836	\$ 4,966	\$ 4,263	5.9
Watauga County	16,505	5,607	4,815	29.2	\$ 568,124	\$ 117,990	\$ 31,262	\$ 6,493	5.5
Wayne County	47,904	12,754	11,197	23.4	\$ 982,808	\$ 87,774	\$ 48,547	\$ 4,336	4.9
Wilkes County	26,637	6,900	5,852	22.0	\$ 566,152	\$ 96,745	\$ 28,425	\$ 4,857	5.0
Wilson County	33,488	10,862	9,800	29.3	\$ 881,333	\$ 89,932	\$ 42,922	\$ 4,380	4.9
Yadkin County	16,625	4,931	4,247	25.6	\$ 327,516	\$ 77,117	\$ 16,166	\$ 3,806	4.9
Yancey County	7,323	1,594	1,282	17.5	\$ 108,771	\$ 84,845	\$ 10,392	\$ 8,106	9.6

Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 2006.

**Table A.2 North Carolina Household Giving by County, 2005**

County name	Total number of filers	Number of itemizers	Number of itemizers with charitable deductions	Percent of filers that itemize charitable deductions	Itemizers with Charitable Deductions (2006 dollars)				
					Total adjusted gross income (\$ thousands)	Average adjusted gross income	Total giving (\$ thousands)	Average giving	Giving as percent of adjusted gross income
Alamance County	62,811	22,097	19,170	30.5	\$ 1,658,763	\$ 86,529	\$ 74,884	\$ 3,906	4.5
Alexander County	14,568	4,206	3,594	24.7	\$ 274,797	\$ 76,460	\$ 15,412	\$ 4,288	5.6
Alleghany County	4,723	1,075	938	19.9	\$ 83,166	\$ 88,663	\$ 3,242	\$ 3,457	3.9
Anson County	9,795	2,486	2,256	23.0	\$ 142,132	\$ 63,002	\$ 9,801	\$ 4,345	6.9
Ashe County	10,657	2,527	2,133	20.0	\$ 177,916	\$ 83,412	\$ 9,161	\$ 4,295	5.2
Avery County	7,833	2,030	1,769	22.6	\$ 154,361	\$ 87,259	\$ 9,455	\$ 5,345	6.1
Beaufort County	20,296	5,494	5,021	24.7	\$ 452,609	\$ 90,143	\$ 21,876	\$ 4,357	4.8
Bertie County	8,352	1,526	1,397	16.7	\$ 93,188	\$ 66,706	\$ 6,386	\$ 4,571	6.9
Bladen County	11,451	3,028	2,714	23.7	\$ 188,775	\$ 69,556	\$ 11,909	\$ 4,388	6.3
Brunswick County	41,008	16,114	14,265	34.8	\$ 1,373,921	\$ 96,314	\$ 54,161	\$ 3,797	3.9
Buncombe County	102,791	35,735	30,761	29.9	\$ 2,982,909	\$ 96,970	\$ 145,508	\$ 4,730	4.9
Burke County	34,005	9,444	8,181	24.1	\$ 636,394	\$ 77,789	\$ 34,383	\$ 4,203	5.4
Cabarrus County	71,318	30,832	27,629	38.7	\$ 2,419,106	\$ 87,557	\$ 107,205	\$ 3,880	4.4
Caldwell County	32,996	8,964	7,459	22.6	\$ 578,343	\$ 77,536	\$ 33,032	\$ 4,428	5.7
Camden County	3,805	1,558	1,331	35.0	\$ 105,632	\$ 79,363	\$ 4,321	\$ 3,246	4.1
Carteret County	27,528	9,472	8,410	30.6	\$ 785,771	\$ 93,433	\$ 33,572	\$ 3,992	4.3
Caswell County	6,848	1,754	1,508	22.0	\$ 100,621	\$ 66,725	\$ 5,007	\$ 3,321	5.0
Catawba County	70,748	24,471	21,031	29.7	\$ 2,115,055	\$ 100,569	\$ 97,358	\$ 4,630	4.6
Chatham County	18,527	7,031	6,194	33.4	\$ 571,589	\$ 92,281	\$ 24,065	\$ 3,885	4.2
Cherokee County	10,653	2,625	2,170	20.4	\$ 167,136	\$ 77,021	\$ 9,347	\$ 4,308	5.6
Chowan County	6,261	1,769	1,600	25.6	\$ 171,866	\$ 107,416	\$ 8,081	\$ 5,051	4.7
Clay County	4,233	1,263	1,066	25.2	\$ 95,444	\$ 89,534	\$ 5,029	\$ 4,717	5.3
Cleveland County	41,425	12,888	11,453	27.7	\$ 868,030	\$ 75,790	\$ 49,386	\$ 4,312	5.7
Columbus County	21,132	5,361	4,679	22.1	\$ 364,031	\$ 77,801	\$ 21,906	\$ 4,681	6.0
Craven County	44,806	14,604	13,332	29.8	\$ 1,179,258	\$ 88,453	\$ 55,182	\$ 4,139	4.7
Cumberland County	133,124	37,784	33,407	25.1	\$ 2,689,462	\$ 80,506	\$ 147,958	\$ 4,429	5.5
Currituck County	9,885	3,959	3,333	33.7	\$ 285,876	\$ 85,771	\$ 7,987	\$ 2,396	2.8
Dare County	17,073	6,822	5,774	33.8	\$ 632,268	\$ 109,503	\$ 19,910	\$ 3,448	3.2
Davidson County	57,611	17,930	15,483	26.9	\$ 1,167,166	\$ 75,384	\$ 56,781	\$ 3,668	4.9
Davie County	17,002	7,048	6,299	37.1	\$ 642,093	\$ 101,935	\$ 28,506	\$ 4,525	4.4
Duplin County	20,658	4,463	3,934	19.0	\$ 340,818	\$ 86,634	\$ 17,178	\$ 4,366	5.0
Durham County	108,299	46,060	40,277	37.2	\$ 3,956,191	\$ 98,225	\$ 174,073	\$ 4,322	4.4
Edgecombe County	23,473	5,758	5,173	22.0	\$ 387,918	\$ 74,989	\$ 22,741	\$ 4,396	5.9

(continued)

Table A.2 North Carolina Household Giving by County, 2005 (Continued)

County name	Total number of filers	Number of itemizers	Number of itemizers with charitable deductions	Percent of filers that itemize charitable deductions	Itemizers with Charitable Deductions (2006 dollars)				
					Total adjusted gross income (\$ thousands)	Average adjusted gross income	Total giving (\$ thousands)	Average giving	Giving as percent of adjusted gross income
Forsyth County	157,124	65,875	59,127	37.6	\$ 6,064,537	\$ 102,568	\$ 296,134	\$ 5,009	4.9
Franklin County	19,533	7,304	6,200	31.7	\$ 466,764	\$ 75,285	\$ 19,254	\$ 3,105	4.1
Gaston County	84,398	31,272	27,574	32.7	\$ 2,327,932	\$ 84,425	\$ 117,743	\$ 4,270	5.1
Gates County	4,603	1,324	1,158	25.2	\$ 79,315	\$ 68,492	\$ 3,965	\$ 3,424	5.0
Graham County	3,269	745	596	18.2	\$ 42,385	\$ 71,115	\$ 2,616	\$ 4,389	6.2
Granville County	19,037	6,665	5,720	30.1	\$ 426,712	\$ 74,600	\$ 19,900	\$ 3,479	4.7
Greene County	6,050	1,447	1,320	21.8	\$ 85,933	\$ 65,101	\$ 5,030	\$ 3,811	5.9
Guilford County	216,899	89,654	80,446	37.1	\$ 8,212,712	\$ 102,089	\$ 379,508	\$ 4,717	4.6
Halifax County	22,863	5,800	5,198	22.7	\$ 371,886	\$ 71,544	\$ 19,243	\$ 3,702	5.2
Harnett County	33,664	10,152	8,832	26.2	\$ 693,933	\$ 78,570	\$ 34,061	\$ 3,857	4.9
Haywood County	24,874	7,609	6,532	26.3	\$ 525,963	\$ 80,521	\$ 27,490	\$ 4,209	5.2
Henderson County	46,016	17,232	15,007	32.6	\$ 1,346,998	\$ 89,758	\$ 70,125	\$ 4,673	5.2
Hertford County	8,427	1,993	1,835	21.8	\$ 141,420	\$ 77,068	\$ 7,783	\$ 4,242	5.5
Hoke County	12,110	3,159	2,664	22.0	\$ 172,905	\$ 64,904	\$ 9,886	\$ 3,711	5.7
Hyde County	1,932	348	277	14.3	\$ 18,596	\$ 67,134	\$ 854	\$ 3,082	4.6
Iredell County	64,599	27,004	23,929	37.0	\$ 2,574,893	\$ 107,606	\$ 98,300	\$ 4,108	3.8
Jackson County	13,458	3,541	2,900	21.6	\$ 276,753	\$ 95,432	\$ 13,311	\$ 4,590	4.8
Johnston County	51,305	19,272	16,726	32.6	\$ 1,466,980	\$ 87,707	\$ 58,720	\$ 3,511	4.0
Jones County	4,596	1,096	965	21.0	\$ 63,921	\$ 66,239	\$ 3,402	\$ 3,526	5.3
Lee County	28,289	9,600	8,360	29.6	\$ 692,919	\$ 82,885	\$ 31,624	\$ 3,783	4.6
Lenoir County	24,360	6,776	6,201	25.5	\$ 529,514	\$ 85,391	\$ 29,069	\$ 4,687	5.5
Lincoln County	30,776	11,612	9,954	32.3	\$ 871,685	\$ 87,572	\$ 36,990	\$ 3,716	4.2
McDowell County	17,587	4,122	3,547	20.2	\$ 262,579	\$ 74,028	\$ 13,387	\$ 3,774	5.1
Macon County	14,353	4,243	3,554	24.8	\$ 330,563	\$ 93,012	\$ 17,786	\$ 5,004	5.4
Madison County	7,981	1,955	1,614	20.2	\$ 122,001	\$ 75,589	\$ 6,436	\$ 3,988	5.3
Martin County	10,560	2,385	2,181	20.7	\$ 152,841	\$ 70,079	\$ 9,357	\$ 4,290	6.1
Mecklenburg County	379,031	181,035	162,763	42.9	\$ 20,000,881	\$ 122,883	\$ 774,043	\$ 4,756	3.9
Mitchell County	6,305	1,394	1,156	18.3	\$ 79,733	\$ 68,972	\$ 5,301	\$ 4,585	6.7
Montgomery County	10,088	2,105	1,857	18.4	\$ 158,903	\$ 85,570	\$ 8,167	\$ 4,398	5.1
Moore County	35,805	14,031	12,549	35.1	\$ 1,343,584	\$ 107,067	\$ 56,219	\$ 4,480	4.2

Nash County	40,854	13,163	11,786	28.9	\$ 1,013,371	\$ 85,981	\$ 56,261	\$ 4,773	5.6
New Hanover County	85,953	34,904	30,573	35.6	\$ 3,647,018	\$ 119,289	\$ 138,368	\$ 4,525	3.8
Northampton County	8,418	2,071	1,892	22.5	\$ 116,145	\$ 61,387	\$ 7,449	\$ 3,937	6.4
Onslow County	68,034	14,077	12,120	17.8	\$ 996,892	\$ 82,251	\$ 42,263	\$ 3,487	4.2
Orange County	55,024	26,187	23,117	42.0	\$ 3,515,430	\$ 152,071	\$ 123,847	\$ 5,357	3.5
Pamlico County	4,661	1,437	1,282	27.5	\$ 110,074	\$ 85,861	\$ 4,737	\$ 3,695	4.3
Pasquotank County	16,193	4,699	4,117	25.4	\$ 344,548	\$ 83,689	\$ 17,217	\$ 4,182	5.0
Pender County	18,320	6,183	5,244	28.6	\$ 438,230	\$ 83,567	\$ 17,805	\$ 3,395	4.1
Perquimans County	5,147	1,483	1,310	25.5	\$ 107,636	\$ 82,165	\$ 4,785	\$ 3,652	4.5
Person County	15,959	5,519	4,799	30.1	\$ 349,336	\$ 72,794	\$ 15,508	\$ 3,231	4.4
Pitt County	61,097	20,861	18,758	30.7	\$ 1,858,506	\$ 99,078	\$ 89,173	\$ 4,754	4.8
Polk County	8,553	3,213	2,846	33.3	\$ 258,130	\$ 90,699	\$ 12,806	\$ 4,500	5.0
Randolph County	50,375	15,156	12,843	25.5	\$ 1,011,204	\$ 78,735	\$ 47,794	\$ 3,721	4.7
Richmond County	18,136	3,837	3,361	18.5	\$ 244,672	\$ 72,797	\$ 14,400	\$ 4,285	5.9
Robeson County	49,398	10,463	9,291	18.8	\$ 660,037	\$ 71,040	\$ 42,298	\$ 4,552	6.4
Rockingham County	38,479	11,091	9,655	25.1	\$ 734,823	\$ 76,108	\$ 37,154	\$ 3,848	5.1
Rowan County	50,936	18,948	17,022	33.4	\$ 1,348,663	\$ 79,231	\$ 74,834	\$ 4,396	5.6
Rutherford County	24,779	6,676	5,757	23.2	\$ 447,800	\$ 77,784	\$ 26,852	\$ 4,664	6.0
Sampson County	21,621	5,223	4,681	21.7	\$ 409,986	\$ 87,585	\$ 20,674	\$ 4,417	5.0
Scotland County	13,818	3,901	3,513	25.4	\$ 254,304	\$ 72,389	\$ 15,816	\$ 4,503	6.2
Stanly County	25,312	8,197	7,022	27.7	\$ 602,276	\$ 85,770	\$ 27,202	\$ 3,874	4.5
Stokes County	18,939	6,482	5,485	29.0	\$ 418,499	\$ 76,298	\$ 18,492	\$ 3,371	4.4
Surry County	31,555	8,358	7,144	22.6	\$ 606,970	\$ 84,962	\$ 29,198	\$ 4,087	4.8
Swain County	7,750	1,020	785	10.1	\$ 64,515	\$ 82,185	\$ 3,375	\$ 4,300	5.2
Transylvania County	13,540	4,512	3,920	29.0	\$ 342,222	\$ 87,301	\$ 19,844	\$ 5,062	5.8
Tyrrell County	1,642	268	237	14.4	\$ 17,653	\$ 74,484	\$ 838	\$ 3,537	4.8
Union County	70,790	34,901	31,254	44.2	\$ 3,445,315	\$ 110,236	\$ 123,686	\$ 3,958	3.6
Vance County	19,538	5,034	4,401	22.5	\$ 337,819	\$ 76,760	\$ 18,389	\$ 4,179	5.4
Wake County	370,439	182,896	162,207	43.8	\$ 18,664,268	\$ 115,065	\$ 671,416	\$ 4,139	3.6
Warren County	5,645	1,416	1,275	22.6	\$ 75,822	\$ 59,468	\$ 4,658	\$ 3,653	6.1
Washington County	5,417	1,298	1,197	22.1	\$ 86,203	\$ 72,015	\$ 5,256	\$ 4,391	6.1
Watauga County	16,134	5,380	4,683	29.0	\$ 508,066	\$ 108,491	\$ 30,879	\$ 6,594	6.1
Wayne County	46,957	12,510	11,191	23.8	\$ 948,615	\$ 84,766	\$ 52,454	\$ 4,687	5.5
Wilkes County	26,241	6,705	5,810	22.1	\$ 568,705	\$ 97,884	\$ 29,473	\$ 5,073	5.2
Wilson County	32,438	10,500	9,632	29.7	\$ 863,431	\$ 89,642	\$ 46,417	\$ 4,819	5.4
Yadkin County	16,402	4,759	4,159	25.4	\$ 316,623	\$ 76,130	\$ 15,811	\$ 3,802	5.0
Yancey County	7,040	1,507	1,250	17.8	\$ 109,190	\$ 87,352	\$ 6,617	\$ 5,293	6.1

Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 2005.

**Table A.3 North Carolina Household Giving by County, 2004**

County name	Total number of filers	Number of itemizers	Number of itemizers with charitable deductions	Percent of filers that itemize charitable deductions	Itemizers with Charitable Deductions (2006 dollars)				
					Total adjusted gross income (\$ thousands)	Average adjusted gross income	Total giving (\$ thousands)	Average giving	Giving as percent of adjusted gross income
Alamance County	61,405	21,194	18,419	30.0	\$ 1,551,612	\$ 84,240	\$ 72,199	\$ 3,920	4.7
Alexander County	14,373	4,088	3,514	24.5	\$ 264,058	\$ 75,145	\$ 14,761	\$ 4,201	5.6
Alleghany County	4,667	988	837	17.9	\$ 71,234	\$ 85,107	\$ 2,653	\$ 3,170	3.7
Anson County	9,845	2,387	2,150	21.8	\$ 130,591	\$ 60,739	\$ 9,096	\$ 4,231	7.0
Ashe County	10,557	2,386	2,039	19.3	\$ 167,730	\$ 82,261	\$ 7,970	\$ 3,909	4.8
Avery County	7,881	1,988	1,722	21.9	\$ 155,015	\$ 90,021	\$ 9,128	\$ 5,301	5.9
Beaufort County	20,143	5,268	4,807	23.9	\$ 420,642	\$ 87,507	\$ 20,286	\$ 4,220	4.8
Bertie County	8,475	1,462	1,343	15.9	\$ 91,404	\$ 68,059	\$ 6,120	\$ 4,557	6.7
Bladen County	11,311	2,954	2,620	23.2	\$ 181,350	\$ 69,217	\$ 10,958	\$ 4,182	6.0
Brunswick County	37,923	14,203	12,602	33.2	\$ 1,120,957	\$ 88,951	\$ 47,808	\$ 3,794	4.3
Buncombe County	99,800	34,073	29,394	29.5	\$ 2,675,306	\$ 91,016	\$ 132,705	\$ 4,514	5.0
Burke County	33,908	9,259	8,008	23.6	\$ 606,998	\$ 75,799	\$ 32,211	\$ 4,022	5.3
Cabarrus County	68,097	28,812	25,940	38.1	\$ 2,325,658	\$ 89,655	\$ 102,097	\$ 3,936	4.4
Caldwell County	33,168	8,829	7,342	22.1	\$ 574,202	\$ 78,208	\$ 33,779	\$ 4,601	5.9
Camden County	3,754	1,400	1,213	32.3	\$ 96,422	\$ 79,491	\$ 3,718	\$ 3,065	3.9
Carteret County	27,168	9,102	8,107	29.8	\$ 720,852	\$ 88,917	\$ 32,935	\$ 4,063	4.6
Caswell County	6,802	1,704	1,471	21.6	\$ 100,463	\$ 68,295	\$ 5,283	\$ 3,591	5.3
Catawba County	69,545	23,674	20,377	29.3	\$ 2,099,471	\$ 103,032	\$ 94,796	\$ 4,652	4.5
Chatham County	17,780	6,584	5,806	32.7	\$ 498,519	\$ 85,863	\$ 22,185	\$ 3,821	4.5
Cherokee County	10,271	2,369	1,965	19.1	\$ 138,565	\$ 70,516	\$ 8,234	\$ 4,190	5.9
Chowan County	6,082	1,656	1,512	24.9	\$ 142,515	\$ 94,256	\$ 8,061	\$ 5,331	5.7
Clay County	4,110	1,156	987	24.0	\$ 80,861	\$ 81,926	\$ 4,597	\$ 4,657	5.7
Cleveland County	41,437	12,838	11,440	27.6	\$ 857,483	\$ 74,955	\$ 49,816	\$ 4,354	5.8
Columbus County	20,931	5,197	4,555	21.8	\$ 354,986	\$ 77,934	\$ 19,638	\$ 4,312	5.5
Craven County	43,890	13,948	12,811	29.2	\$ 1,072,463	\$ 83,715	\$ 53,958	\$ 4,212	5.0
Cumberland County	131,550	36,245	32,256	24.5	\$ 2,592,582	\$ 80,375	\$ 140,661	\$ 4,361	5.4
Currituck County	9,791	3,739	3,194	32.6	\$ 266,223	\$ 83,351	\$ 8,091	\$ 2,534	3.0
Dare County	17,130	6,565	5,527	32.3	\$ 567,449	\$ 102,669	\$ 16,852	\$ 3,049	3.0
Davidson County	57,272	17,610	15,151	26.5	\$ 1,119,090	\$ 73,862	\$ 56,196	\$ 3,709	5.0
Davie County	16,590	6,653	5,926	35.7	\$ 604,682	\$ 102,039	\$ 27,837	\$ 4,697	4.6
Duplin County	18,066	3,683	3,258	18.0	\$ 256,345	\$ 78,682	\$ 14,365	\$ 4,409	5.6
Durham County	104,420	44,637	39,335	37.7	\$ 3,704,713	\$ 94,183	\$ 166,110	\$ 4,223	4.5
Edgecombe County	23,321	5,617	5,048	21.7	\$ 400,297	\$ 79,298	\$ 22,831	\$ 4,523	5.7
Forsyth County	153,488	63,727	57,466	37.4	\$ 5,923,346	\$ 103,075	\$ 285,057	\$ 4,960	4.8

Franklin County	18,897	7,039	5,962	31.6	\$ 435,993	\$ 73,129	\$ 18,328	\$ 3,074	4.2
Gaston County	82,926	30,285	26,695	32.2	\$ 2,200,684	\$ 82,438	\$ 110,315	\$ 4,132	5.0
Gates County	4,465	1,242	1,097	24.6	\$ 78,549	\$ 71,604	\$ 3,737	\$ 3,407	4.8
Graham County	3,167	716	571	18.0	\$ 37,136	\$ 65,037	\$ 2,339	\$ 4,097	6.3
Granville County	18,557	6,366	5,570	30.0	\$ 417,599	\$ 74,973	\$ 21,067	\$ 3,782	5.0
Greene County	6,069	1,405	1,257	20.7	\$ 80,551	\$ 64,082	\$ 4,864	\$ 3,870	6.0
Guilford County	211,740	87,098	78,538	37.1	\$ 7,805,513	\$ 99,385	\$ 361,310	\$ 4,601	4.6
Halifax County	22,792	5,587	5,032	22.1	\$ 363,681	\$ 72,274	\$ 19,144	\$ 3,805	5.3
Harnett County	33,137	9,748	8,437	25.5	\$ 644,204	\$ 76,355	\$ 31,494	\$ 3,733	4.9
Haywood County	24,499	7,271	6,221	25.4	\$ 480,723	\$ 77,274	\$ 25,269	\$ 4,062	5.3
Henderson County	44,554	16,363	14,198	31.9	\$ 1,218,779	\$ 85,842	\$ 63,474	\$ 4,471	5.2
Hertford County	8,532	1,912	1,750	20.5	\$ 133,924	\$ 76,528	\$ 7,703	\$ 4,402	5.8
Hoke County	11,611	2,983	2,563	22.1	\$ 160,948	\$ 62,797	\$ 8,902	\$ 3,473	5.5
Hyde County	2,015	352	282	14.0	\$ 20,293	\$ 71,962	\$ 713	\$ 2,528	3.5
Iredell County	61,028	24,927	22,156	36.3	\$ 2,250,780	\$ 101,588	\$ 89,129	\$ 4,022	4.0
Jackson County	13,141	3,274	2,710	20.6	\$ 267,750	\$ 98,801	\$ 14,672	\$ 5,414	5.5
Johnston County	49,095	18,159	15,866	32.3	\$ 1,323,577	\$ 83,422	\$ 54,921	\$ 3,461	4.2
Jones County	4,416	1,042	924	20.9	\$ 59,479	\$ 64,371	\$ 3,309	\$ 3,582	5.6
Lee County	27,483	9,123	8,018	29.2	\$ 658,634	\$ 82,145	\$ 31,218	\$ 3,893	4.7
Lenoir County	26,749	7,135	6,512	24.3	\$ 536,337	\$ 82,361	\$ 29,913	\$ 4,593	5.6
Lincoln County	29,807	10,895	9,314	31.3	\$ 799,702	\$ 85,860	\$ 34,511	\$ 3,705	4.3
McDowell County	17,528	3,938	3,383	19.3	\$ 250,256	\$ 73,975	\$ 12,684	\$ 3,749	5.1
Macon County	13,973	4,017	3,385	24.2	\$ 294,551	\$ 87,017	\$ 17,103	\$ 5,052	5.8
Madison County	7,876	1,823	1,482	18.8	\$ 109,297	\$ 73,750	\$ 6,031	\$ 4,069	5.5
Martin County	10,515	2,373	2,184	20.8	\$ 149,606	\$ 68,500	\$ 9,243	\$ 4,233	6.2
Mecklenburg County	361,747	171,599	155,724	43.1	\$ 18,284,733	\$ 117,418	\$ 729,921	\$ 4,687	4.0
Mitchell County	6,315	1,392	1,157	18.3	\$ 83,306	\$ 72,002	\$ 5,006	\$ 4,327	6.0
Montgomery County	10,073	2,050	1,806	17.9	\$ 151,053	\$ 83,639	\$ 7,712	\$ 4,270	5.1
Moore County	34,612	13,361	11,942	34.5	\$ 1,210,351	\$ 101,353	\$ 51,374	\$ 4,302	4.2
Nash County	40,134	12,882	11,549	28.8	\$ 982,864	\$ 85,104	\$ 51,076	\$ 4,423	5.2
New Hanover County	83,997	33,699	29,759	35.4	\$ 3,129,661	\$ 105,167	\$ 131,698	\$ 4,426	4.2
Northampton County	8,453	2,000	1,813	21.5	\$ 111,199	\$ 61,334	\$ 7,039	\$ 3,883	6.3
Onslow County	68,058	13,328	11,615	17.1	\$ 955,120	\$ 82,231	\$ 41,986	\$ 3,615	4.4
Orange County	53,777	25,175	22,160	41.2	\$ 3,161,995	\$ 142,689	\$ 113,016	\$ 5,100	3.6
Pamlico County	4,650	1,347	1,211	26.0	\$ 99,026	\$ 81,772	\$ 4,563	\$ 3,768	4.6
Pasquotank County	15,691	4,286	3,783	24.1	\$ 318,539	\$ 84,202	\$ 15,446	\$ 4,083	4.9
Pender County	17,313	5,596	4,826	27.9	\$ 368,191	\$ 76,293	\$ 15,677	\$ 3,249	4.3
Perquimans County	5,122	1,351	1,216	23.7	\$ 95,880	\$ 78,849	\$ 4,462	\$ 3,669	4.7
Person County	15,737	5,308	4,620	29.4	\$ 329,524	\$ 71,325	\$ 14,956	\$ 3,237	4.5
Pitt County	59,501	19,764	17,803	29.9	\$ 1,732,713	\$ 97,327	\$ 84,355	\$ 4,739	4.9
Polk County	8,393	3,069	2,693	32.1	\$ 233,989	\$ 86,888	\$ 12,300	\$ 4,568	5.3

(continued)

Table A.3 North Carolina Household Giving by County, 2004 (Continued)

County name	Total number of filers	Number of itemizers	Number of itemizers with charitable deductions	Percent of filers that itemize charitable deductions	Itemizers with Charitable Deductions (2006 dollars)				
					Total adjusted gross income (\$ thousands)	Average adjusted gross income	Total giving (\$ thousands)	Average giving	Giving as percent of adjusted gross income
Randolph County	49,879	14,916	12,766	25.6	\$ 987,230	\$ 77,333	\$ 46,126	\$ 3,614	4.7
Richmond County	18,050	3,666	3,235	17.9	\$ 231,115	\$ 71,443	\$ 13,309	\$ 4,114	5.8
Robeson County	49,353	9,940	8,839	17.9	\$ 630,545	\$ 71,337	\$ 40,097	\$ 4,537	6.4
Rockingham County	38,272	11,009	9,582	25.0	\$ 710,430	\$ 74,143	\$ 36,687	\$ 3,829	5.2
Rowan County	49,919	18,050	16,233	32.5	\$ 1,258,989	\$ 77,558	\$ 68,832	\$ 4,240	5.5
Rutherford County	24,886	6,470	5,602	22.5	\$ 426,582	\$ 76,148	\$ 26,104	\$ 4,660	6.1
Sampson County	22,357	5,270	4,719	21.1	\$ 384,088	\$ 81,391	\$ 19,788	\$ 4,193	5.2
Scotland County	13,851	3,836	3,495	25.2	\$ 250,904	\$ 71,789	\$ 15,744	\$ 4,505	6.3
Stanly County	25,142	7,829	6,698	26.6	\$ 556,147	\$ 83,032	\$ 25,610	\$ 3,824	4.6
Stokes County	18,768	6,259	5,320	28.4	\$ 401,990	\$ 75,562	\$ 17,831	\$ 3,352	4.4
Surry County	31,357	8,130	6,928	22.1	\$ 574,086	\$ 82,864	\$ 28,290	\$ 4,083	4.9
Swain County	7,323	888	687	9.4	\$ 52,988	\$ 77,130	\$ 3,157	\$ 4,595	6.0
Transylvania County	13,292	4,209	3,646	27.4	\$ 298,143	\$ 81,772	\$ 17,945	\$ 4,922	6.0
Tyrrell County	1,607	265	221	13.8	\$ 16,341	\$ 73,943	\$ 904	\$ 4,091	5.5
Union County	65,223	31,456	28,136	43.1	\$ 2,805,195	\$ 99,701	\$ 110,534	\$ 3,928	3.9
Vance County	19,493	4,950	4,362	22.4	\$ 326,478	\$ 74,846	\$ 18,278	\$ 4,190	5.6
Wake County	350,948	172,100	153,194	43.7	\$ 17,020,407	\$ 111,104	\$ 627,701	\$ 4,097	3.7
Warren County	5,614	1,379	1,259	22.4	\$ 73,089	\$ 58,053	\$ 4,603	\$ 3,656	6.3
Washington County	5,443	1,234	1,154	21.2	\$ 83,917	\$ 72,719	\$ 5,025	\$ 4,354	6.0
Watauga County	16,012	5,096	4,461	27.9	\$ 450,870	\$ 101,069	\$ 26,260	\$ 5,887	5.8
Wayne County	46,903	12,242	11,076	23.6	\$ 931,888	\$ 84,136	\$ 51,786	\$ 4,676	5.6
Wilkes County	26,180	6,591	5,719	21.8	\$ 536,194	\$ 93,756	\$ 31,909	\$ 5,579	6.0
Wilson County	32,097	10,275	9,419	29.4	\$ 805,427	\$ 85,511	\$ 42,239	\$ 4,485	5.2
Yadkin County	16,208	4,653	4,071	25.1	\$ 303,901	\$ 74,650	\$ 15,520	\$ 3,812	5.1
Yancey County	6,952	1,501	1,222	17.6	\$ 95,487	\$ 78,141	\$ 6,305	\$ 5,160	6.6

Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 2004.

**Table A.4 North Carolina Household Giving by County, 2002**

County name	Total number of filers	Number of itemizers	Number of itemizers with charitable deductions	Percent of filers that itemize charitable deductions	Itemizers with Charitable Deductions (2006 dollars)				
					Total adjusted gross income (\$ thousands)	Average adjusted gross income	Total giving (\$ thousands)	Average giving	Giving as percent of adjusted gross income
Alamance County	59,284	21,969	19,014	32.1	N/A	N/A	\$ 72,074	\$ 3,791	N/A
Alexander County	14,288	4,553	3,848	26.9	N/A	N/A	\$ 14,546	\$ 3,780	N/A
Alleghany County	4,587	1,102	902	19.7	N/A	N/A	\$ 3,347	\$ 3,712	N/A
Anson County	10,080	2,550	2,286	22.7	N/A	N/A	\$ 8,891	\$ 3,890	N/A
Ashe County	10,297	2,510	2,068	20.1	N/A	N/A	\$ 7,826	\$ 3,784	N/A
Avery County	7,644	2,060	1,731	22.7	N/A	N/A	\$ 7,967	\$ 4,602	N/A
Beaufort County	19,539	5,615	5,064	25.9	N/A	N/A	\$ 19,238	\$ 3,799	N/A
Bertie County	8,432	1,577	1,441	17.1	N/A	N/A	\$ 5,846	\$ 4,057	N/A
Bladen County	11,212	3,151	2,772	24.7	N/A	N/A	\$ 11,421	\$ 4,121	N/A
Brunswick County	32,830	12,829	11,238	34.2	N/A	N/A	\$ 38,928	\$ 3,464	N/A
Buncombe County	95,587	34,120	28,994	30.3	N/A	N/A	\$ 129,377	\$ 4,462	N/A
Burke County	33,942	10,336	8,727	25.7	N/A	N/A	\$ 32,327	\$ 3,704	N/A
Cabarrus County	63,984	28,548	25,418	39.7	N/A	N/A	\$ 92,927	\$ 3,655	N/A
Caldwell County	33,196	9,879	8,026	24.2	N/A	N/A	\$ 32,901	\$ 4,099	N/A
Camden County	3,254	1,196	1,043	32.1	N/A	N/A	\$ 2,942	\$ 2,821	N/A
Carteret County	26,004	9,237	8,096	31.1	N/A	N/A	\$ 28,112	\$ 3,473	N/A
Caswell County	6,790	1,871	1,627	24.0	N/A	N/A	\$ 5,341	\$ 3,282	N/A
Catawba County	67,493	25,014	21,074	31.2	N/A	N/A	\$ 88,852	\$ 4,216	N/A
Chatham County	16,949	6,645	5,750	33.9	N/A	N/A	\$ 20,454	\$ 3,557	N/A
Cherokee County	9,710	2,430	1,960	20.2	N/A	N/A	\$ 7,691	\$ 3,924	N/A
Chowan County	5,908	1,711	1,566	26.5	N/A	N/A	\$ 6,525	\$ 4,166	N/A
Clay County	3,797	1,179	981	25.8	N/A	N/A	\$ 3,689	\$ 3,761	N/A
Cleveland County	41,562	13,774	12,167	29.3	N/A	N/A	\$ 50,278	\$ 4,133	N/A
Columbus County	20,839	5,570	4,853	23.3	N/A	N/A	\$ 18,930	\$ 3,901	N/A
Craven County	42,870	14,092	12,910	30.1	N/A	N/A	\$ 48,395	\$ 3,748	N/A
Cumberland County	130,678	38,148	33,761	25.8	N/A	N/A	\$ 130,959	\$ 3,878	N/A
Currituck County	8,532	3,300	2,744	32.2	N/A	N/A	\$ 8,974	\$ 3,270	N/A
Dare County	15,921	6,415	5,372	33.7	N/A	N/A	\$ 15,881	\$ 2,956	N/A
Davidson County	56,867	19,050	16,136	28.4	N/A	N/A	\$ 55,751	\$ 3,455	N/A
Davie County	15,583	6,470	5,625	36.1	N/A	N/A	\$ 23,267	\$ 4,136	N/A
Duplin County	17,386	4,070	3,549	20.4	N/A	N/A	\$ 13,217	\$ 3,724	N/A
Durham County	98,300	43,590	38,872	39.5	N/A	N/A	\$ 155,833	\$ 4,008	N/A
Edgecombe County	23,361	6,098	5,446	23.3	N/A	N/A	\$ 23,943	\$ 4,396	N/A

(continued)

**Table A.4** North Carolina Household Giving by County, 2002 (Continued)

County name	Total number of filers	Number of itemizers	Number of itemizers with charitable deductions	Percent of filers that itemize charitable deductions	Itemizers with Charitable Deductions (2006 dollars)				
					Total adjusted gross income (\$ thousands)	Average adjusted gross income	Total giving (\$ thousands)	Average giving	Giving as percent of adjusted gross income
Forsyth County	146,404	63,982	57,720	39.4	N/A	N/A	\$ 262,302	\$ 4,544	N/A
Franklin County	17,856	7,106	5,958	33.4	N/A	N/A	\$ 17,219	\$ 2,890	N/A
Gaston County	81,452	31,159	27,268	33.5	N/A	N/A	\$ 104,241	\$ 3,822	N/A
Gates County	4,189	1,197	1,032	24.6	N/A	N/A	\$ 3,185	\$ 3,086	N/A
Graham County	3,143	807	657	20.9	N/A	N/A	\$ 2,518	\$ 3,833	N/A
Granville County	18,145	6,516	5,609	30.9	N/A	N/A	\$ 18,552	\$ 3,308	N/A
Greene County	5,925	1,580	1,396	23.6	N/A	N/A	\$ 5,032	\$ 3,604	N/A
Guilford County	203,644	87,060	77,680	38.1	N/A	N/A	\$ 346,586	\$ 4,461	N/A
Halifax County	22,629	6,049	5,452	24.1	N/A	N/A	\$ 19,268	\$ 3,534	N/A
Harnett County	31,417	10,328	8,922	28.4	N/A	N/A	\$ 31,252	\$ 3,503	N/A
Haywood County	23,697	7,539	6,401	27.0	N/A	N/A	\$ 23,650	\$ 3,695	N/A
Henderson County	42,169	16,298	13,816	32.8	N/A	N/A	\$ 62,431	\$ 4,518	N/A
Hertford County	8,534	2,032	1,843	21.6	N/A	N/A	\$ 7,469	\$ 4,052	N/A
Hoke County	10,325	2,969	2,509	24.3	N/A	N/A	\$ 7,525	\$ 2,999	N/A
Hyde County	2,044	419	336	16.4	N/A	N/A	\$ 1,038	\$ 3,088	N/A
Iredell County	57,559	24,312	21,080	36.6	N/A	N/A	\$ 77,091	\$ 3,657	N/A
Jackson County	12,500	3,317	2,708	21.7	N/A	N/A	\$ 10,183	\$ 3,761	N/A
Johnston County	45,287	18,339	15,831	35.0	N/A	N/A	\$ 49,971	\$ 3,157	N/A
Jones County	4,323	1,116	992	23.0	N/A	N/A	\$ 3,480	\$ 3,508	N/A
Lee County	25,557	9,263	8,176	32.0	N/A	N/A	\$ 29,113	\$ 3,560	N/A
Lenoir County	26,229	7,733	7,066	26.9	N/A	N/A	\$ 30,136	\$ 4,265	N/A
Lincoln County	28,491	11,204	9,344	32.8	N/A	N/A	\$ 32,353	\$ 3,463	N/A
McDowell County	17,316	4,373	3,661	21.1	N/A	N/A	\$ 13,120	\$ 3,584	N/A
Macon County	13,273	4,164	3,339	25.2	N/A	N/A	\$ 20,952	\$ 6,275	N/A
Madison County	7,644	1,903	1,518	19.9	N/A	N/A	\$ 5,823	\$ 3,836	N/A
Martin County	10,620	2,746	2,482	23.4	N/A	N/A	\$ 9,748	\$ 3,928	N/A
Mecklenburg County	333,696	165,421	149,624	44.8	N/A	N/A	\$ 667,818	\$ 4,463	N/A
Mitchell County	6,244	1,523	1,222	19.6	N/A	N/A	\$ 4,898	\$ 4,008	N/A
Montgomery County	9,954	2,315	2,011	20.2	N/A	N/A	\$ 7,888	\$ 3,922	N/A
Moore County	33,048	13,331	11,823	35.8	N/A	N/A	\$ 50,681	\$ 4,286	N/A

Nash County	39,097	13,428	11,925	30.5	N/A	N/A	\$ 48,979	\$ 4,107	N/A
New Hanover County	76,400	32,991	28,690	37.6	N/A	N/A	\$ 108,535	\$ 3,783	N/A
Northampton County	8,422	2,106	1,860	22.1	N/A	N/A	\$ 6,661	\$ 3,582	N/A
Onslow County	64,816	14,033	12,173	18.8	N/A	N/A	\$ 36,096	\$ 2,965	N/A
Orange County	51,134	24,027	21,386	41.8	N/A	N/A	\$ 96,010	\$ 4,489	N/A
Pamlico County	4,506	1,400	1,261	28.0	N/A	N/A	\$ 4,517	\$ 3,583	N/A
Pasquotank County	14,490	4,261	3,728	25.7	N/A	N/A	\$ 13,218	\$ 3,546	N/A
Pender County	15,514	5,372	4,529	29.2	N/A	N/A	\$ 13,437	\$ 2,967	N/A
Perquimans County	4,747	1,311	1,161	24.5	N/A	N/A	\$ 3,830	\$ 3,299	N/A
Person County	15,512	5,563	4,854	31.3	N/A	N/A	\$ 15,224	\$ 3,137	N/A
Pitt County	56,107	19,726	17,747	31.6	N/A	N/A	\$ 75,856	\$ 4,274	N/A
Polk County	8,166	3,185	2,774	34.0	N/A	N/A	\$ 11,556	\$ 4,165	N/A
Randolph County	48,568	16,307	13,708	28.2	N/A	N/A	\$ 47,346	\$ 3,454	N/A
Richmond County	18,205	4,103	3,566	19.6	N/A	N/A	\$ 13,784	\$ 3,865	N/A
Robeson County	48,325	10,515	9,238	19.1	N/A	N/A	\$ 38,517	\$ 4,170	N/A
Rockingham County	38,424	11,955	10,060	26.2	N/A	N/A	\$ 36,085	\$ 3,587	N/A
Rowan County	49,099	18,490	16,273	33.1	N/A	N/A	\$ 64,186	\$ 3,945	N/A
Rutherford County	24,931	7,288	6,246	25.1	N/A	N/A	\$ 26,475	\$ 4,238	N/A
Sampson County	21,813	5,784	5,143	23.6	N/A	N/A	\$ 19,553	\$ 3,802	N/A
Scotland County	14,002	4,039	3,675	26.3	N/A	N/A	\$ 15,351	\$ 4,178	N/A
Stanly County	24,647	8,510	7,085	28.8	N/A	N/A	\$ 25,593	\$ 3,612	N/A
Stokes County	18,693	6,878	5,772	30.9	N/A	N/A	\$ 17,544	\$ 3,039	N/A
Surry County	31,070	8,972	7,502	24.2	N/A	N/A	\$ 27,017	\$ 3,602	N/A
Swain County	7,120	898	680	9.6	N/A	N/A	\$ 2,873	\$ 4,226	N/A
Transylvania County	13,054	4,519	3,781	29.0	N/A	N/A	\$ 18,415	\$ 4,870	N/A
Tyrrell County	1,616	295	258	16.0	N/A	N/A	\$ 781	\$ 3,028	N/A
Union County	57,010	28,450	25,042	43.9	N/A	N/A	\$ 94,313	\$ 3,766	N/A
Vance County	19,750	5,267	4,614	23.4	N/A	N/A	\$ 17,745	\$ 3,846	N/A
Wake County	316,407	162,767	145,157	45.9	N/A	N/A	\$ 564,676	\$ 3,890	N/A
Warren County	5,596	1,428	1,283	22.9	N/A	N/A	\$ 4,264	\$ 3,324	N/A
Washington County	5,385	1,469	1,353	25.1	N/A	N/A	\$ 5,716	\$ 4,225	N/A
Watauga County	15,805	5,360	4,613	29.2	N/A	N/A	\$ 25,967	\$ 5,629	N/A
Wayne County	46,048	13,637	12,332	26.8	N/A	N/A	\$ 51,480	\$ 4,174	N/A
Wilkes County	26,013	7,276	6,279	24.1	N/A	N/A	\$ 29,642	\$ 4,721	N/A
Wilson County	31,560	10,616	9,707	30.8	N/A	N/A	\$ 39,963	\$ 4,117	N/A
Yadkin County	15,935	5,116	4,409	27.7	N/A	N/A	\$ 15,530	\$ 3,522	N/A
Yancey County	6,842	1,595	1,271	18.6	N/A	N/A	\$ 5,608	\$ 4,412	N/A

Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 2002.

**Table A.5** North Carolina Household Giving by County, 1997

County name	Total number of filers	Number of itemizers	Number of itemizers with charitable deductions	Percent of filers that itemize charitable deductions	Itemizers with Charitable Deductions (2006 dollars)				
					Total adjusted gross income (\$ thousands)	Average adjusted gross income	Total giving (\$ thousands)	Average giving	Giving as percent of adjusted gross income
Alamance County	59,045	16,901	14,685	24.9	\$ 1,430,765	\$ 97,430	\$ 55,037	\$ 3,748	3.9
Alexander County	13,909	3,461	2,926	21.0	\$ 229,898	\$ 78,571	\$ 10,778	\$ 3,684	4.7
Alleghany County	4,632	777	636	13.7	\$ 57,949	\$ 91,114	\$ 2,582	\$ 4,061	4.5
Anson County	10,798	1,984	1,793	16.6	\$ 130,186	\$ 72,607	\$ 6,636	\$ 3,700	5.1
Ashe County	9,999	1,631	1,356	13.6	\$ 110,420	\$ 81,431	\$ 4,518	\$ 3,332	4.1
Avery County	7,568	1,445	1,241	16.4	\$ 104,026	\$ 83,824	\$ 5,806	\$ 4,678	5.6
Beaufort County	20,332	4,419	3,968	19.5	\$ 363,258	\$ 91,546	\$ 14,743	\$ 3,715	4.1
Bertie County	8,832	1,214	1,117	12.7	\$ 79,410	\$ 71,093	\$ 4,413	\$ 3,950	5.6
Bladen County	12,168	2,335	2,081	17.1	\$ 155,489	\$ 74,719	\$ 7,818	\$ 3,757	5.0
Brunswick County	29,024	7,969	6,889	23.7	\$ 590,987	\$ 85,787	\$ 19,653	\$ 2,853	3.3
Buncombe County	92,534	26,501	22,600	24.4	\$ 2,251,669	\$ 99,632	\$ 100,863	\$ 4,463	4.5
Burke County	35,444	8,009	6,908	19.5	\$ 566,550	\$ 82,014	\$ 27,631	\$ 3,999	4.9
Cabarrus County	58,074	20,436	18,124	31.2	\$ 1,684,227	\$ 92,928	\$ 64,406	\$ 3,553	3.8
Caldwell County	34,045	7,523	6,270	18.4	\$ 533,263	\$ 85,050	\$ 25,840	\$ 4,121	4.9
Camden County	2,871	788	695	24.2	\$ 53,695	\$ 77,259	\$ 1,985	\$ 2,855	3.7
Carteret County	25,766	7,209	6,345	24.6	\$ 533,665	\$ 84,108	\$ 20,414	\$ 3,217	3.8
Caswell County	6,940	1,390	1,202	17.3	\$ 86,515	\$ 71,976	\$ 3,570	\$ 2,969	4.1
Catawba County	67,346	19,289	16,382	24.3	\$ 1,728,047	\$ 105,484	\$ 70,242	\$ 4,288	4.1
Chatham County	16,740	4,776	4,105	24.5	\$ 364,340	\$ 88,755	\$ 15,079	\$ 3,673	4.1
Cherokee County	9,373	1,564	1,274	13.6	\$ 94,462	\$ 74,146	\$ 4,830	\$ 3,791	5.1
Chowan County	5,882	1,324	1,206	20.5	\$ 123,684	\$ 102,557	\$ 4,601	\$ 3,815	3.7
Clay County	3,489	736	603	17.3	\$ 52,937	\$ 87,790	\$ 2,452	\$ 4,066	4.6
Cleveland County	43,284	11,073	9,782	22.6	\$ 807,994	\$ 82,599	\$ 40,467	\$ 4,136	5.0
Columbus County	22,067	4,366	3,840	17.4	\$ 333,206	\$ 86,772	\$ 14,425	\$ 3,757	4.3
Craven County	41,962	11,123	10,092	24.1	\$ 864,907	\$ 85,702	\$ 34,747	\$ 3,443	4.0
Cumberland County	134,386	34,962	30,801	22.9	\$ 2,363,739	\$ 76,742	\$ 100,637	\$ 3,267	4.3
Currituck County	7,306	2,304	1,929	26.4	\$ 151,620	\$ 78,600	\$ 4,071	\$ 2,110	2.7
Dare County	14,199	4,505	3,777	26.6	\$ 317,321	\$ 84,014	\$ 9,449	\$ 2,502	3.0
Davidson County	57,358	14,630	12,556	21.9	\$ 1,018,603	\$ 81,125	\$ 42,684	\$ 3,399	4.2
Davie County	14,724	4,802	4,244	28.8	\$ 454,698	\$ 107,139	\$ 17,713	\$ 4,174	3.9
Duplin County	17,515	2,761	2,403	13.7	\$ 211,425	\$ 87,984	\$ 12,369	\$ 5,147	5.9
Durham County	97,420	35,728	31,480	32.3	\$ 3,046,062	\$ 96,762	\$ 122,626	\$ 3,895	4.0
Edgecombe County	25,641	5,127	4,653	18.2	\$ 390,235	\$ 83,867	\$ 18,291	\$ 3,932	4.7
Forsyth County	146,427	54,489	49,008	33.5	\$ 5,358,438	\$ 109,338	\$ 216,212	\$ 4,411	4.0

Franklin County	16,374	4,635	3,811	23.3	\$ 301,479	\$ 79,108	\$ 10,662	\$ 2,797	3.5
Gaston County	84,568	25,658	22,284	26.4	\$ 2,118,965	\$ 95,089	\$ 93,800	\$ 4,209	4.4
Gates County	4,151	897	773	18.6	\$ 58,461	\$ 75,630	\$ 2,206	\$ 2,854	3.8
Graham County	3,010	517	362	12.0	\$ 25,310	\$ 69,917	\$ 1,256	\$ 3,469	5.0
Granville County	17,714	4,497	3,918	22.1	\$ 326,826	\$ 83,416	\$ 13,773	\$ 3,516	4.2
Greene County	5,963	1,211	1,109	18.6	\$ 75,681	\$ 68,243	\$ 3,521	\$ 3,175	4.7
Guilford County	203,184	72,380	64,261	31.6	\$ 7,484,922	\$ 116,477	\$ 361,306	\$ 5,622	4.8
Halifax County	23,983	4,862	4,425	18.5	\$ 348,277	\$ 78,707	\$ 13,861	\$ 3,133	4.0
Harnett County	26,762	6,584	5,780	21.6	\$ 484,609	\$ 83,842	\$ 20,091	\$ 3,476	4.2
Haywood County	23,003	5,521	4,721	20.5	\$ 380,751	\$ 80,650	\$ 18,187	\$ 3,852	4.8
Henderson County	39,907	12,208	10,465	26.2	\$ 971,558	\$ 92,839	\$ 47,397	\$ 4,529	4.9
Hertford County	8,979	1,670	1,527	17.0	\$ 120,748	\$ 79,075	\$ 6,213	\$ 4,068	5.2
Hoke County	9,274	1,899	1,617	17.4	\$ 102,958	\$ 63,672	\$ 4,548	\$ 2,812	4.4
Hyde County	2,219	309	256	11.5	\$ 19,906	\$ 77,759	\$ 717	\$ 2,801	3.6
Iredell County	42,408	14,007	12,108	28.6	\$ 1,199,741	\$ 99,087	\$ 43,449	\$ 3,589	3.6
Jackson County	11,795	2,412	1,981	16.8	\$ 183,762	\$ 92,762	\$ 7,421	\$ 3,746	4.0
Johnston County	43,579	12,772	11,035	25.3	\$ 983,172	\$ 89,096	\$ 33,861	\$ 3,069	3.4
Jones County	4,503	796	716	15.9	\$ 51,734	\$ 72,254	\$ 2,266	\$ 3,165	4.4
Lee County	25,364	7,321	6,549	25.8	\$ 579,957	\$ 88,557	\$ 22,396	\$ 3,420	3.9
Lenoir County	28,140	6,392	5,923	21.1	\$ 526,941	\$ 88,965	\$ 23,501	\$ 3,968	4.5
Lincoln County	26,948	8,009	6,674	24.8	\$ 596,842	\$ 89,427	\$ 22,601	\$ 3,386	3.8
McDowell County	17,555	3,194	2,719	15.5	\$ 211,921	\$ 77,941	\$ 9,598	\$ 3,530	4.5
Macon County	12,020	2,802	2,307	19.2	\$ 199,672	\$ 86,551	\$ 10,100	\$ 4,377	5.1
Madison County	7,494	1,228	963	12.9	\$ 69,889	\$ 72,575	\$ 3,587	\$ 3,726	5.1
Martin County	11,202	2,167	1,977	17.7	\$ 153,589	\$ 77,688	\$ 7,768	\$ 3,929	5.1
Mecklenburg County	314,897	130,747	117,700	37.4	\$ 14,336,374	\$ 121,804	\$ 510,794	\$ 4,340	3.6
Mitchell County	6,205	1,165	987	15.9	\$ 69,129	\$ 70,040	\$ 4,013	\$ 4,066	5.8
Montgomery County	10,418	1,834	1,617	15.5	\$ 139,482	\$ 86,260	\$ 5,866	\$ 3,628	4.2
Moore County	34,601	10,699	9,335	27.0	\$ 980,437	\$ 105,028	\$ 41,263	\$ 4,420	4.2
Nash County	36,593	10,347	9,247	25.3	\$ 900,606	\$ 97,395	\$ 36,282	\$ 3,924	4.0
New Hanover County	72,078	25,843	22,621	31.4	\$ 2,392,274	\$ 105,754	\$ 84,227	\$ 3,723	3.5
Northampton County	9,019	1,494	1,386	15.4	\$ 93,115	\$ 67,182	\$ 4,465	\$ 3,222	4.8
Onslow County	64,527	10,651	9,338	14.5	\$ 726,465	\$ 77,796	\$ 27,914	\$ 2,989	3.8
Orange County	50,519	19,727	17,166	34.0	\$ 2,317,805	\$ 135,023	\$ 80,205	\$ 4,673	3.5
Pamlico County	4,520	1,032	946	20.9	\$ 78,804	\$ 83,302	\$ 3,190	\$ 3,373	4.1
Pasquotank County	14,144	3,524	3,038	21.5	\$ 259,014	\$ 85,259	\$ 10,037	\$ 3,303	3.9
Pender County	14,972	3,785	3,173	21.2	\$ 260,002	\$ 81,943	\$ 9,127	\$ 2,876	3.5
Perquimans County	4,517	902	783	17.3	\$ 56,456	\$ 72,101	\$ 2,251	\$ 2,875	4.0
Person County	15,413	3,907	3,380	21.9	\$ 266,328	\$ 78,795	\$ 9,611	\$ 2,844	3.6
Pitt County	54,720	15,993	14,668	26.8	\$ 1,528,466	\$ 104,204	\$ 60,616	\$ 4,132	4.0
Polk County	7,923	2,448	2,106	26.6	\$ 208,145	\$ 98,834	\$ 9,880	\$ 4,691	4.8

(continued)

Table A.5 North Carolina Household Giving by County, 1997 (Continued)

County name	Total number of filers	Number of itemizers	Number of itemizers with charitable deductions	Percent of filers that itemize charitable deductions	Itemizers with Charitable Deductions (2006 dollars)				
					Total adjusted gross income (\$ thousands)	Average adjusted gross income	Total giving (\$ thousands)	Average giving	Giving as percent of adjusted gross income
Randolph County	48,548	12,784	10,893	22.4	\$ 890,748	\$ 81,773	\$ 35,467	\$ 3,256	4.0
Richmond County	19,349	3,364	2,947	15.2	\$ 234,243	\$ 79,486	\$ 11,221	\$ 3,807	4.8
Robeson County	50,207	7,849	6,923	13.8	\$ 566,993	\$ 81,900	\$ 28,105	\$ 4,060	5.0
Rockingham County	40,296	9,443	8,029	19.9	\$ 703,970	\$ 87,678	\$ 31,392	\$ 3,910	4.5
Rowan County	47,889	14,027	12,320	25.7	\$ 1,108,419	\$ 89,969	\$ 53,080	\$ 4,308	4.8
Rutherford County	26,232	5,702	4,883	18.6	\$ 399,830	\$ 81,882	\$ 20,760	\$ 4,252	5.2
Sampson County	20,882	4,044	3,582	17.2	\$ 302,253	\$ 84,381	\$ 12,523	\$ 3,496	4.1
Scotland County	14,827	3,398	3,074	20.7	\$ 251,241	\$ 81,732	\$ 12,032	\$ 3,914	4.8
Stanly County	24,985	6,262	5,243	21.0	\$ 489,458	\$ 93,355	\$ 19,921	\$ 3,800	4.1
Stokes County	18,264	5,284	4,457	24.4	\$ 345,310	\$ 77,476	\$ 12,575	\$ 2,821	3.6
Surry County	32,404	6,879	5,848	18.1	\$ 519,229	\$ 88,787	\$ 21,993	\$ 3,761	4.2
Swain County	6,816	639	494	7.3	\$ 38,275	\$ 77,480	\$ 2,165	\$ 4,384	5.7
Transylvania County	12,861	3,455	2,921	22.7	\$ 275,167	\$ 94,203	\$ 14,045	\$ 4,808	5.1
Tyrrell County	1,621	196	166	10.2	\$ 11,272	\$ 67,903	\$ 505	\$ 3,042	4.5
Union County	41,404	14,978	12,856	31.1	\$ 1,130,490	\$ 87,935	\$ 43,184	\$ 3,359	3.8
Vance County	20,457	3,752	3,319	16.2	\$ 286,762	\$ 86,400	\$ 12,765	\$ 3,846	4.5
Wake County	282,647	123,466	110,326	39.0	\$ 12,858,832	\$ 116,552	\$ 414,255	\$ 3,754	3.2
Warren County	5,830	923	847	14.5	\$ 55,858	\$ 65,948	\$ 3,046	\$ 3,596	5.5
Washington County	5,676	1,290	1,196	21.1	\$ 93,502	\$ 78,179	\$ 4,597	\$ 3,844	4.9
Watauga County	15,355	4,086	3,537	23.0	\$ 363,935	\$ 102,894	\$ 17,765	\$ 5,023	4.9
Wayne County	47,133	10,880	9,834	20.9	\$ 830,481	\$ 84,450	\$ 38,580	\$ 3,923	4.7
Wilkes County	26,165	5,693	4,972	19.0	\$ 475,178	\$ 95,571	\$ 22,328	\$ 4,490	4.7
Wilson County	31,985	8,421	7,661	24.0	\$ 713,606	\$ 93,148	\$ 26,146	\$ 3,413	3.7
Yadkin County	15,755	3,975	3,456	21.9	\$ 277,944	\$ 80,424	\$ 11,537	\$ 3,339	4.2
Yancey County	7,021	1,171	942	13.4	\$ 69,811	\$ 74,110	\$ 3,975	\$ 4,220	5.7

Source: Urban Institute analysis of IRS-SOI data on individual tax returns, 1997.

# Notes

1. Among those who itemized in 2006, 86 percent claimed a charitable deduction. The proportion of itemizers claiming a charitable deduction has held fairly steady over the past decade, ranging from 86 to 88 percent.
2. The amount of charitable donations is closely tied to household income and assets. According to *Giving USA*, roughly 58 percent of nonitemizers in 2004 made charitable donations. However, the average value of these contributions was considerably lower than those of itemizers.
3. According to the 2007 American Community Survey, Wake County had 833,000 residents; Durham County had 256,500, Orange County had 124,300, and Chatham County had 61,500.
4. The American Community Survey does not give 2006 data on family income for Chatham County.



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