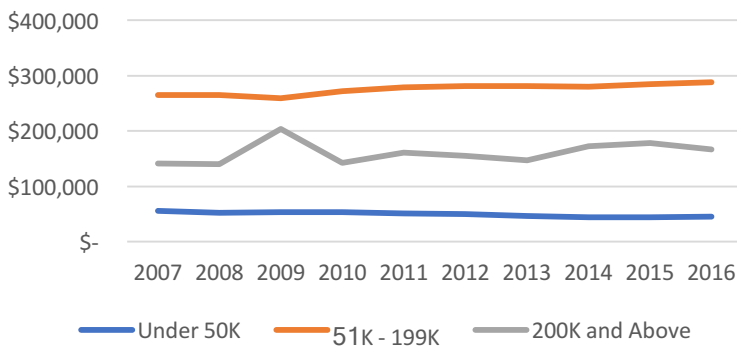


Itemized Giving in West Virginia

- Citizens in the middle to low income group contribute the most in dollars, but citizens in the high-income class contributes more times throughout the year.
- Our goal is to allow citizens in the middle to low income group the opportunity to receive the benefits of charitable giving as was given to the generations in the past by providing a universal charitable deduction.
- Income groups used below are based on the IRS's determination of income groups.

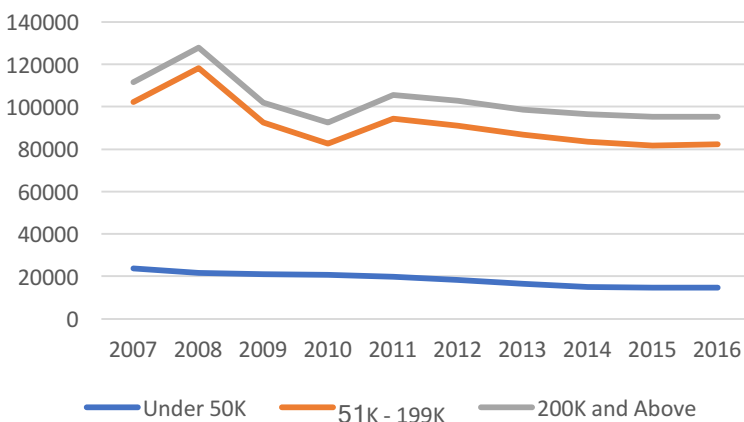
Total Contributions in Dollars



Who contributes the most in dollars?

West Virginia citizens in the middle to low income groups have contributed the most in dollars. The fact that these groups have given the most on a consistent basis shows how imperative it is to incentivize charitable giving by having an universal charitable deduction to ensure those contributions do not decrease. The universal charitable deduction makes it accessible for all citizens to give more consistently, especially for younger generations.

Number of Contributions



How many contributions do individuals give?

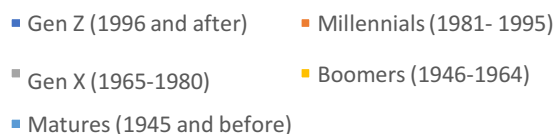
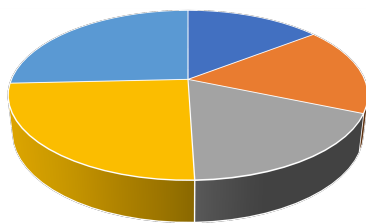
Throughout the year, individuals in the higher income group contribute more often than individuals in the middle to low income groups. Those in the higher income groups may be more financially capable to contribute throughout the year, but those in the ***middle to low income groups still give more in dollars in the year.***

This data represents consolidated filings from the state of West Virginia with assistance from The Ross Foundation. The source of this data derives from summaries of IRS Form 1040s from IRS.gov and from BlackBaud.

Generational Giving Nationally in 2018

- The Baby Boomer generation contributed the most in 2018 while the younger generations combined gave more than the Baby Boomers and Matures.
- Young Americans have increased financial burdens based off unprecedented higher cost of living and high levels of student loan debt. The younger generations should have access to an incentive for itemized charitable giving just as older generations have for over a hundred years

2018 Charitable Giving by Generation



Data compiled by BlackBaud.

Which Generation Gives the Most?

The Baby Boomer generation gave the most nationally in 2018. The future in charitable giving lies in the younger generations that gave more than the Baby Boomers and Matures combined. Making charitable giving accessible to all income levels and ages with an universal charitable deduction will entice those younger generations to give, especially when the older generations are unable to give.

Key Takeaways

- Incentivizing charitable giving by implementing an universal charitable deduction will ensure those who have contributed the most are not excluded from the benefits from receiving a charitable deduction.
- Young Americans facing increasingly higher cost of living and debt from student loans want to continue to give to their communities through charitable giving, but may feel less inclined to do so when they are not able to take a deduction that might help offset other costs. Implementing an universal charitable deduction would improve this issue.

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