

An illustration of a diverse group of people of various ages and ethnicities, all wearing face masks. The style is flat and modern, with a color palette of warm browns, oranges, and muted blues. The people are arranged in a crowd, some looking forward, others slightly to the side.

Giving USA

2021 Key Findings

The Annual Report
on Philanthropy
for the Year 2020



Giving
USA™

A public service initiative
of The Giving Institute

Researched and written by



IUPUI LILLY FAMILY SCHOOL OF PHILANTHROPY



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Giving USA™ 2021

The Annual Report on
Philanthropy for the Year 2020
66th Annual Issue

Researched and written at



IUPUI

INDIANA UNIVERSITY
Lilly Family School of Philanthropy

Publisher



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Acknowledgements

Each year, the Indiana University Lilly Family School of Philanthropy (“the school”), the Giving USA Foundation, The Giving Institute, staff at MCI Group, and many others work together to produce *Giving USA: The Annual Report on Philanthropy*, the most comprehensive and accurate report about charitable giving in the U.S. I deeply appreciate this dedicated team’s commitment to creating the highest quality report for our readers, including practitioners, academics, nonprofit leaders, and others in the field of philanthropy.

I thank Giving USA Foundation chair, Laura MacDonald, and The Giving Institute chair, Ted Grossnickle, for their leadership and partnership in producing a report about the unprecedented and challenging year of 2020. I am grateful to the school’s leadership, including Eugene R. Tempel Dean Amir Pasic, Executive Associate Dean for Academic Programs Patrick Rooney, and Associate Dean for Research and International Programs Una Osili. These leaders are dedicated to advancing the field of philanthropy through rigorous research, and their expertise informs and improves the report each year.

I am grateful Carrie Cobb and Carrie Dahlquist, co-chairs for the Advisory Council on Methodology, the Methodology Task Force, and the External Review Board for facilitating a careful review of each aspect of the methodology in an exceptionally complex year. In addition, I thank the members of the Methodology Task Force and External Review Board, who provided a thorough review of this year's methodology and results. My appreciation goes to Jon Bergdoll, the school's statistician, for his dedication to improving the methodologies associated with the project throughout the year and to ensuring that all methodology questions are answered quickly, thoughtfully, and thoroughly. I also thank Jon Durnford at DataLake, LLC whose work on the IRS Forms 990 serves as the basis for our estimates for the subsectors of giving.

My sincere thanks goes to Wendy McGrady and Lauren Steiner for their service as Giving USA Foundation Co-Chairs of the Editorial Review Board (ERB) and for their work on this year's edition of the report, which included finalizing the Practitioner Highlights and Good to Know sections in each chapter. I am grateful for our shared standard of excellence for the chapters, and for their partnership in refining the ERB process to ensure that standard is met. I also thank the members of the ERB, whose excellent questions and feedback help strengthen the chapters for the current year and for years to come.

The chapters of the report, which analyze trends for all four sources and all nine major categories of giving, were researched and written this year by select researchers including Bryan Fegley, Ruth Hansen, Xiaonan Kou, Ronnie Plasters, Andrea Pactor, Kinga Horvath, and Rishard Allen. I thank them for researching the chapters so conscientiously and for their attentiveness in responding to feedback over multiple drafts. A special thanks goes to Amy Thayer, who provided editorial assistance, research, a sense of humor, and general support to ensure the excellence of the chapters. I also thank our proofreaders, Elizabeth Giardina and Heidi Newman. Finally, I am grateful to Ashlyn Devine, Kelsi Aufer, and Rishard Allen for their excellent research in preparation for the report throughout the year, and to Mady Neal and Shivant Shrestha for assisting with the final stages of *Giving USA*.

The report's public relations team is responsible for ensuring that the public receives accurate and meaningful information about *Giving USA*, and includes Adriene Davis Kalugyer, the Manager of Public Affairs for the school, and Amanda ReCupido, Ashley Antonini, Latisha Ellison, and their colleagues at Public Communications Inc. (PCI), *Giving USA* Foundation's public relations firm. I thank them for their excellent work in *Giving USA* season and beyond. For their tireless work in growing the *Giving USA* audience and launching the new subscription model for the report, I thank the Giving USA Foundation Marketing Sub-Committee and the MCI Group staff. I specifically thank Erin Berggren, Kate O'Donnell, Emily Brown, and other staff at MCI Group, who manage all aspects of planning, producing, marketing, and fulfilling orders of the *Giving USA* report and products. Finally, a big "thank you" goes to the creative team at Dunham+Company including Catherine Anderson and Mike and Katie Beitler for project

managing the production process and designing the report and related products.

As *Giving USA* strives to provide the most accurate and relevant information to the philanthropic community, we thank the organizations that share their data, assist with writing summaries for *Giving USA*, or otherwise provide guidance. We are grateful to these organizations and their representatives, including Cat Clerkin, Grace Sato, and Sarina Dayal at Candid; Nicole Wallenfelsz and Jake Lapp at the Evangelical Council for Financial Accountability; Ann Kaplan at the Council for Advancement and Support of Education; Jasmine Jones at the Association for Health Care Philanthropy; André Solórzano at CECF; and Angele Vellake at Blackbaud Institute. We thank these organizations for their partnership on this edition of *Giving USA* in particular, which required extra effort in this unusual year.

I thank my amazing colleagues on the research team at the school including Jacqueline Ackerman, Jon Bergdoll, Melissa Buller, Cathy Carrigan, Chelsea Clark, Diantha Daniels, Kinga Horvath, Xiao Han, Peter Houston, Xiaonan Kou, Charles Sellen, Shivant Shrestha, Tessa Skidmore, and Sasha Zarins. This team contributes to the report each year in ways large and small, and I appreciate their support.

Finally, I am grateful to my family and friends for their encouragement and understanding throughout the busy *Giving USA* season.

Sincerely,

A handwritten signature in black ink, appearing to read 'Anna Pruitt', with a stylized, flowing script.

Anna Pruitt, PhD

Managing Editor of Giving USA

Indiana University Lilly Family School of Philanthropy



Foreword

Americans responded generously to the exceptional needs and events of 2020, giving \$471.44 billion to U.S. charities. This unprecedented generosity came in response to the COVID-19 pandemic and ensuing economic crisis, and the movement for racial justice.

Total charitable giving grew 5.1 percent, substantial growth in any year and somewhat remarkable in such a tumultuous one. This would seem encouraging news – and it is – but underlying it is a more nuanced story and a year of disparate experiences.

The global pandemic, economic decline, and efforts to advance racial justice significantly increased demands on nonprofit organizations. Generous giving in response to these issues by people of all income levels coupled with the stock market's substantial growth in the second half of 2020, following a steep decline early in the year, boosted contributions to charities. As a result, 2020 is the highest year of charitable giving on record. However, the nation's overall economic picture remained mixed, and many individuals and organizations faced hardship despite the strong growth in total giving.



Many wealthier households were more insulated from the effects of COVID-19 and the ensuing economic shock. They may have had greater capacity to increase their charitable giving than people who were disproportionately affected and struggled financially. Similarly, growth in the S&P 500 in recent years and the 2020 market recovery positioned foundations to respond to the year's challenges. Foundations were the fastest-growing source of giving, with grantmaking soaring 17.0 percent over 2019. However, giving by corporations fell 6.1 percent, reflecting declines in corporate pre-tax profits and GDP.

Giving in 2020 amid complex and challenging developments serves as a reminder of the unique way the philanthropic sector responds to local and national needs. Despite the hardships

of 2020, Americans from all types of households across the country shared their resources, giving in both formal and informal ways. For some charities, donations of small- to medium-size gifts bolstered their ability to fulfill their missions. The desire to help and the strong market conditions lifted giving to five of the nine types of recipient charities by 9 percent or more.

Human services organizations, which include charities that respond to hunger and basic needs, and public-society benefit organizations, which include United Ways and many organizations that focus on community development and civil rights, experienced strong growth. Notably, every category of charitable organization received gifts for COVID-19 relief or racial justice. This reflects both the broad

scale of the challenges faced in 2020 and the complexity and responsiveness of the nonprofit sector overall.

Although giving in 2020 followed patterns generally seen in recessionary years, such as increases in basic needs giving and decreases in contributions to the arts, additional factors were at play. The pandemic shutdown likely affected giving to religious congregations, cultural institutions, and disease-specific health organizations as their fundraising often is tied to in-person services, events, and activities. There also may have been a digital divide in 2020 between nonprofits able to pivot their fundraising and services to online or adapt to virtual events and those more severely limited by the effects of the pandemic.

In a year in which experiences varied widely for American households as well as charities, the insight in this report will help unpack the complex forces behind these differences. The report provides key information for organizations seeking to benchmark their experience with similar organizations in the field. As the charitable giving landscape continues to evolve, good intelligence will become an even larger part of fundraising success. The Good to Know sections of the report provide a guide to help fundraisers turn insight into action.

Giving USA Foundation, The Giving Institute, and the Indiana University Lilly Family School of Philanthropy are committed to Giving USA's role in serving the field by offering the most comprehensive, longest-running, and most rigorously researched resource on U.S. charitable giving. We are privileged

to report our estimates and the important research from around the field that helps readers understand the most important issues in the field today, and what the long-term trends might tell us about the future.

Great needs remain for many people and communities, and the path to overall economic recovery appears uneven. Throughout the recovery, philanthropy will play a key role in building a better future. We are honored to be part of your journey to expand and strengthen philanthropy.

Sincerely,



Laura MacDonald, CFRE, Chair
Giving USA Foundation



Ted Grossnickle, Chair
The Giving Institute



Amir Pasic,
Eugene R. Tempel Dean
Lilly Family School of Philanthropy
Indiana University



What *Giving USA* Can Do for You

The events of 2020, the pandemic, the recession, and the social and political movement toward racial justice, have affected every aspect of our lives. Charitable giving is no exception. With that, *Giving USA 2021* is now more critical than ever before. This report is a tool for your success, providing a guide to informed fundraising, whether you are a member of a development team, CEO, board member, nonprofit consultant or educator.

This year, a special chapter will provide insight into how the events of 2020 impacted giving. At the beginning of each chapter, Practitioner Highlights offer at-a-glance summaries and valuable strategies. Expert Tips throughout *Giving USA 2021* put the data to work for you, and “Good to Know” boxes dive deeper into the trends.

Understand the impact of 2020's events on philanthropy

In a special chapter, as well as interspersed throughout the full report, you will find data and insight to answer the big questions surrounding philanthropy during this past year.

- How did individuals shift their giving in response to this past year's events, including COVID-19, the economic crisis, and the movement for racial justice?
- What was the impact of virtual fundraising, especially virtual events?
- How many dollars were raised by the largest crowdfunding campaigns for COVID-19 relief and the movement for racial justice?
- How did foundations and corporations respond to the events of 2020?
- How does nontraditional philanthropy, such as mutual aid, fit into the charitable giving landscape?

Turn research into insight

Giving USA 2021 is useful all year long. You will better understand philanthropy on a macro-level, acquire practical tips, and be equipped to benchmark your experiences against national data. Below you can find how other practitioners have benefitted from *Giving USA*.

- “The data is useful in understanding giving over time, so that we can take into account larger economic trends. The chapters provide an overview

of key verticals for our business, and we use the data in a variety of company presentations throughout the year.” – Rachel Hutchisson, Vice President of Corporate Citizenship and Philanthropy, Blackbaud

- “*Giving USA* products have informed my outlook, strategy, and goals, and have supported board and staff development in fundraising.” - Lara Kilpatrick, Advancement Director, FishWise
- “Every year, *Giving USA* is one of the sharpest arrows in every nonprofit's quiver, providing wisdom and philanthropic business intelligence to drive effective fundraising strategy - ultimately turbocharging support for America's vital causes. It's an indispensable resource for releasing more generosity.” - Michael J. Tomlinson, President, Brewer Direct, Inc.
- “The contents are helpful with benchmarking data, creating targets and Key Performance Indicators. It provides information on best practices and examples.” - Dave Neary, Executive Director, DuPage Habitat for Humanity
- “It is essential in directing staff and board to focus on major gifts and individual gifts.” - Leonard Iaquinta, President, Len Iaquinta's Excellence in Communications, Inc.

- “With this information, my students are able to make intelligent analyses about nonprofit organizations’ finances and their contributions. I also use it to encourage them to become intentional, consistent givers.” – Barbara Clemenson, Adjunct Professor, Case Western Reserve University

Stay savvy about economic trends

Giving USA helps you understand the relationship between giving and economic trends (such as stock market performance, disposable personal income, GDP, and personal consumption). You can incorporate this knowledge into your own forecasting, enabling you to make more accurate predictions based on historic trends, national data, and an enhanced awareness about external factors that might impact donor-choices, i.e., timing and giving vehicles.

Evaluate your priorities and effectiveness

- **Does your organization match national trends?** Did you experience the same growth rate as national giving to your subsector? Do individual donors contribute the vast majority of dollars to your organization as they do nationally? Be prepared to consider reasons for any disparities. Through benchmarking, you can better determine whether a variation is an ongoing trend or an anomaly, and how you might need to adjust your forecasts.

- **Where should you and your stakeholders focus your efforts?**

Giving USA 2021 provides insight about trends in funding sources at the national level as well as specifics about various giving vehicles available to donors – from apps to planned gifts to donor-advised funds. Based on these trends, you can assess whether you are spending your time and energy on the most valuable funding sources, giving vehicles and strategies. Use this information to educate your key stakeholders. Many nonprofits and their stakeholders mistakenly believe corporations and foundations comprise the bulk of charitable giving, but overwhelmingly, individuals are the biggest source. Historically, there has also been limited knowledge of various giving vehicles and how to incorporate them into fundraising plans. With *Giving USA*, you can develop strategies that focus on the largest funding source while also making plans to diversify.

It's also important to understand the scope of what the report covers:

Giving USA can tell me...

- ✔ Combined giving estimates for the U.S. in 2020, with results based on econometric models rather than surveys (see Infographic, Key Findings, and the Numbers sections)
- ✔ Total charitable donation amounts given by each of the four main giving sources (see Sources of Contributions chapters)
- ✔ Total charitable donation amounts received by the nine major subsectors (see Uses of Contributions chapters)
- ✔ Contextual analysis of giving trends (see Sources of Contributions and Uses of Contributions chapters). Topics include:
 - Donor behavior
 - Fundraising trends
 - Strategies of successful campaigns
 - Economic factors
- ✔ Trendline data over 40 years of giving in the U.S. (see the Data Tables section, and the Numbers chapter, with graphs also available in the digital Graph Pack)

Giving USA doesn't include...

- ⊗ Regional and state-level giving
- ⊗ Cross-analysis of giving by source and use (such as the amount given to health by individuals)
- ⊗ Giving amounts by specific donors or to specific organizations
- ⊗ Pathways of gifts made (such as through giving vehicles)

Giving USA 2021 should be a central tool for your fundraising planning — and ingrained in your organizational philosophy. Refer to this book throughout the year as you present, educate, communicate with donors, and plan for the future.

Written by Kaitlin Robb, Communications Manager at The Curtis Group, with thanks to Keith Curtis and all of The Curtis Group.



Key Findings

This section includes an overview of U.S. giving trends in 2020 by donor and recipient type, including total amounts given and received and the rates of change in giving from 2019.

Total estimated charitable giving in the United States rose 5.1 percent between 2019 and 2020 (3.8 percent, adjusted for inflation), to \$471.44 billion in contributions. This increase reflects flat or positive growth in giving to seven of the nine major recipient subsectors in inflation-adjusted dollars.¹

Sources



2.2%

Giving by individuals totaled an estimated \$324.10 billion, rising 2.2 percent in 2020 (an increase of 1.0 percent, adjusted for inflation).²



17.0%

Giving by foundations increased 17.0 percent, to an estimated \$88.55 billion in 2020 (an increase of 15.6 percent, adjusted for inflation).³



10.3%

Giving by bequest totaled an estimated \$41.91 billion in 2020, with a growth rate of 10.3 percent from 2019 (an increase of 9.0 percent, when adjusted for inflation).



6.1%

Giving by corporations is estimated to have declined by 6.1 percent in 2020, totaling \$16.88 billion (a decline of 7.3 percent, adjusted for inflation). Corporate giving includes cash and in-kind contributions made through corporate giving programs, as well as grants and gifts made by corporate foundations.⁴



1.0%

Giving to religion grew slightly by 1.0 percent between 2019 and 2020, with an estimated \$131.08 billion in contributions. Inflation-adjusted giving to the religion subsector stayed flat with a decline of 0.2 percent in 2020.



9.0%

Giving to education is estimated to have increased 9.0 percent between 2019 and 2020, to \$71.34 billion. Adjusted for inflation, giving to education organizations increased 7.7 percent.



9.7%

Giving to human services increased by an estimated 9.7 percent in 2020, totaling \$65.14 billion. Adjusted for inflation, giving to human services organizations increased by 8.4 percent.



2.0%

Giving to foundations is estimated to have increased by 2.0 percent in 2020, to \$58.17 billion. Adjusted for inflation, giving to foundations stayed flat at 0.8 percent.

3.0%

Giving to health is estimated to have declined by 3.0 percent between 2019 and 2020 (a decline of 4.2 percent, adjusted for inflation), to \$42.12 billion.

15.7%

Giving to public-society benefit organizations increased an estimated 15.7 percent between 2019 and 2020, to \$48.00 billion. Adjusted for inflation, giving to public-society benefit organizations grew 14.3 percent.

7.5%

Giving to arts, culture, and humanities is estimated to have declined 7.5 percent between 2019 and 2020, to \$19.47 billion. Adjusted for inflation, giving to the arts, culture, and humanities subsector declined 8.6 percent.

9.1%

Giving to international affairs is estimated to be \$25.89 billion in 2020, growing by 9.1 percent over 2019. Adjusted for inflation, giving to international affairs organizations increased 7.8 percent.

11.6%

Giving to environmental and animal organizations is estimated to have increased 11.6 percent between 2019 and 2020, to \$16.14 billion. Adjusted for inflation, donations to the environment/animals subsector increased 10.3 percent.

12.8%

Giving to individuals is estimated to have grown 12.8 percent (11.5 percent in inflation-adjusted dollars) between 2019 and 2020, to \$16.22 billion. The bulk of these donations are in-kind gifts of medications to patients in need, made through the patient assistance programs of pharmaceutical companies' operating foundations.

Unallocated giving was negative \$22.13 billion in 2020. This amount can be considered as the difference between giving by source and use in a particular year. This amount includes the difference between itemized deductions by individuals (and households) carried over from previous years. The tax year in which a gift is claimed by the donor (carried over) and the year when the recipient organization reports it as revenue (the year in which it is received) may be different.

Endnotes

- 1 All data in this section are reported as estimates, which are subject to revision. To provide the most accurate estimates for charitable giving, as new data become available, *Giving USA* revises its estimates for at least the last two years. See more about how *Giving USA* calculates charitable giving by sources and uses in the “Brief summary of methods used” section of this report.
- 2 Giving calculations include mega-gifts, COVID-19 giving, and giving to racial justice. See more about how *Giving USA* calculates charitable giving by sources and uses in the “Brief summary of methods used” section of this report.
- 3 This estimate was created by the Indiana University Lilly Family School of Philanthropy with data provided by Candid and is subject to revision. For more information on giving to and by foundations, see <https://candid.org/use-our-data/about-our-data>
- 4 The estimate for corporate grantmaking was created by the Indiana University Lilly Family School of Philanthropy with data provided by Candid and is subject to revision. For more information on giving to and by foundations, see <https://candid.org/use-our-data/about-our-data>



2

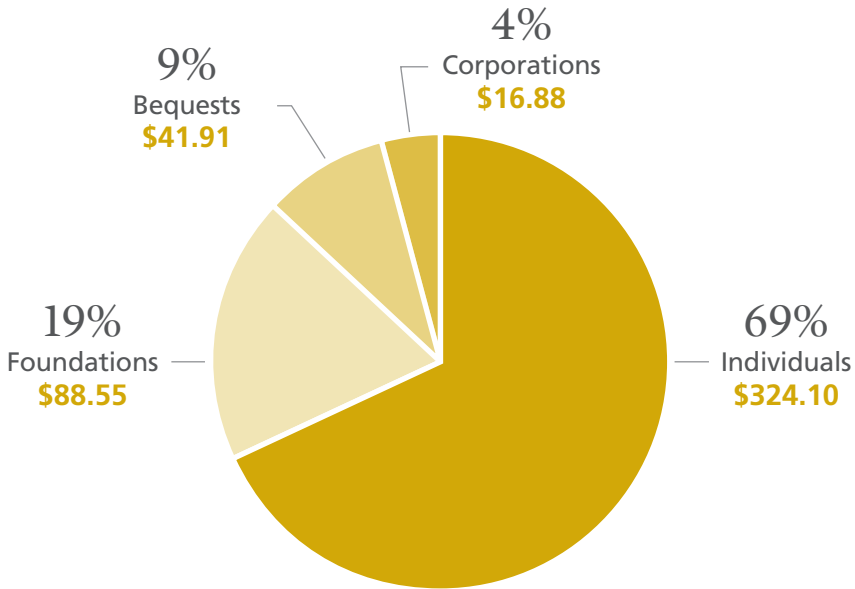
The Numbers

This section includes data and contextual information about U.S. giving trends, including:

- *Giving USA* pie charts on giving by source and to recipient organizations in 2020
- 40 years of trend data on total giving
- Graphed rates of change in giving in the last two years by source and to recipient organizations
- 40 years of trend data on giving by source and to recipient organizations
- Trends on giving by source compared with specific economic factors
- Trends on the number of U.S. charities

2020 contributions: \$471.44 billion by source of contributions

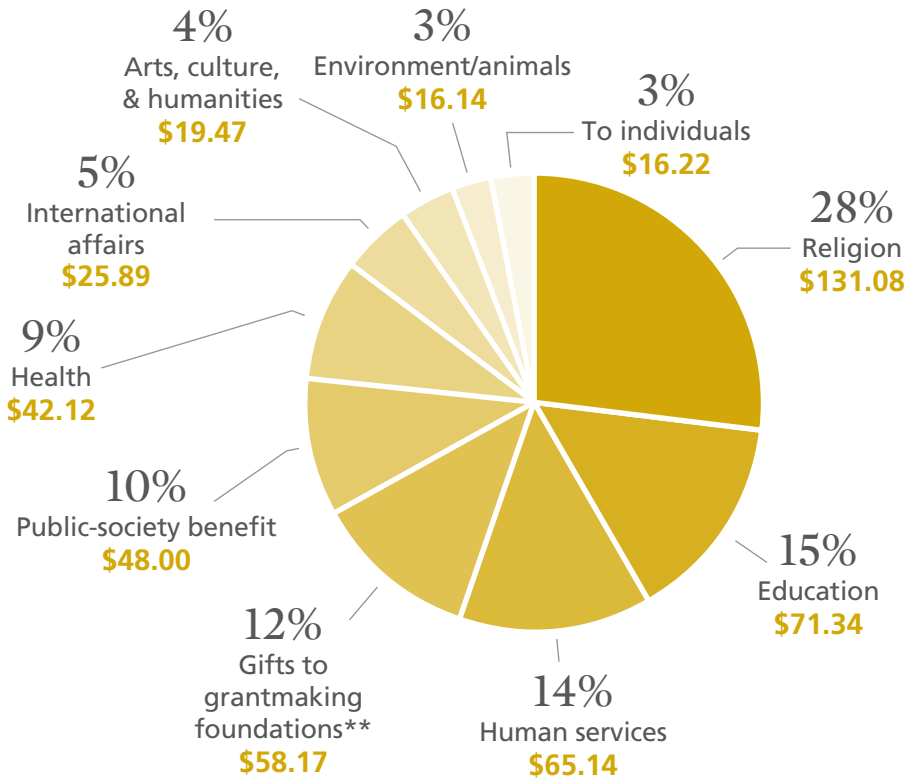
(in billions of dollars - all figures are rounded)



- Giving by individuals comprised 69 percent of total giving in 2020.¹
- Giving by foundations—which includes grants made by independent, community, and operating foundations—amounted to 19 percent of all gifts made in 2020.²
- Giving by bequest accounted for 9 percent of all gifts made in 2020.
- Giving by corporations comprised 4 percent of total giving in 2020.

2020 contributions: \$471.44 billion by type of recipient organization*

(in billions of dollars - all figures are rounded)



* Total includes unallocated giving, which totaled -\$22.13 billion in 2020.

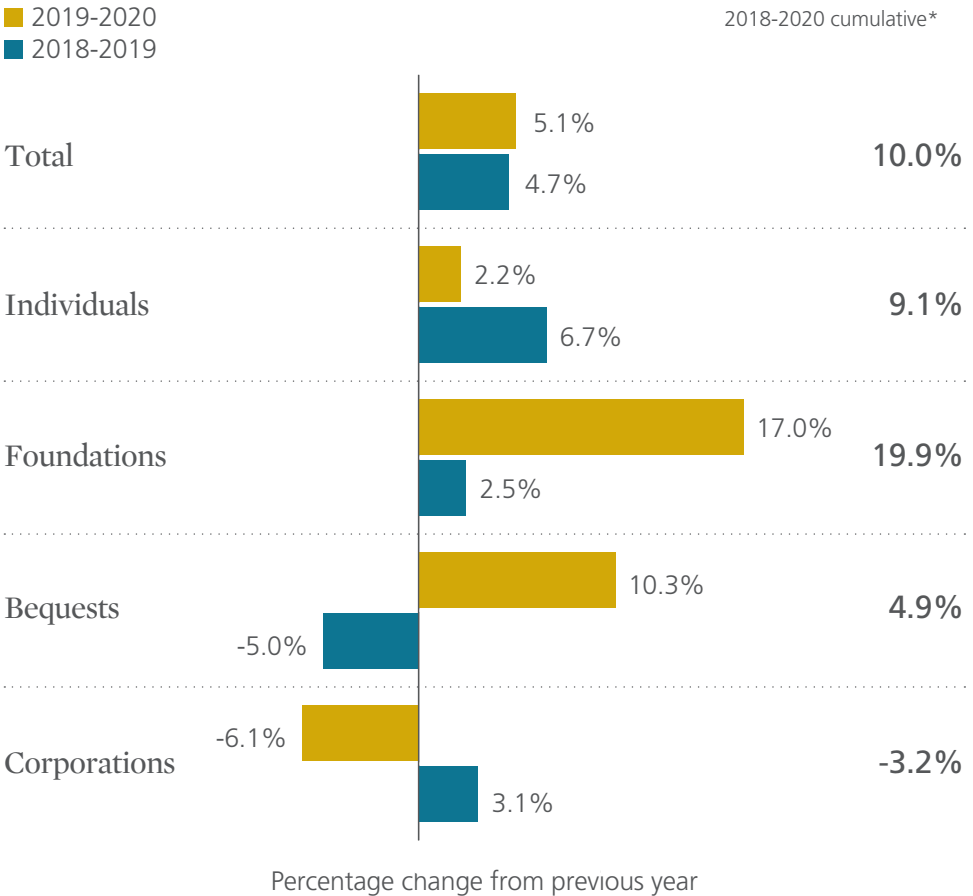
** Estimates developed by the Indiana University Lilly Family School of Philanthropy using data provided by Candid.

- Religious organizations received the largest share of charitable dollars in 2020, at 28 percent of total giving.³
- The education subsector comprised the second-largest portion of charitable dollars in 2020, receiving 15 percent of total gifts.
- Human services organizations ranked third in total gifts received, at 14 percent of charitable dollars in 2020.
- Gifts to grantmaking foundations—including independent, community, and operating foundations—comprised the fourth-largest share of charitable dollars in 2020, amounting to 12 percent of total giving.
- Comprising the fifth-largest portion of charitable dollars in 2020, public-society benefit organizations received 10 percent of total giving.
- The health subsector ranked sixth in total gifts received, at 9 percent of charitable dollars in 2020.
- The international affairs subsector ranked seventh in total gifts received, amounting to 5 percent of charitable dollars in 2020.
- Arts, culture, and humanities organizations received the eighth-largest portion of charitable dollars in 2020, at 4 percent of total giving.
- Comprising the ninth-largest share of charitable dollars in 2020, the environment and animals subsector received 3 percent of total gifts.
- Finally, gifts made directly to individuals amounted to 3 percent of total giving in 2020.



Changes in giving by source: 2018-2019 and 2019-2020, 2018-2020 cumulative

(in current dollars)



*The two-year change is calculated separately and is not the sum of the changes in the two years.

- In current dollars, total charitable giving increased 4.7 percent between 2018 and 2019, and increased 5.1 percent between 2019 and 2020.⁴ The cumulative change in current-dollar total giving between 2018 and 2020 is 10.0 percent.
- Giving by individuals increased 6.7 percent in current dollars between 2018 and 2019. Between 2019 and 2020, current-dollar individual giving increased 2.2

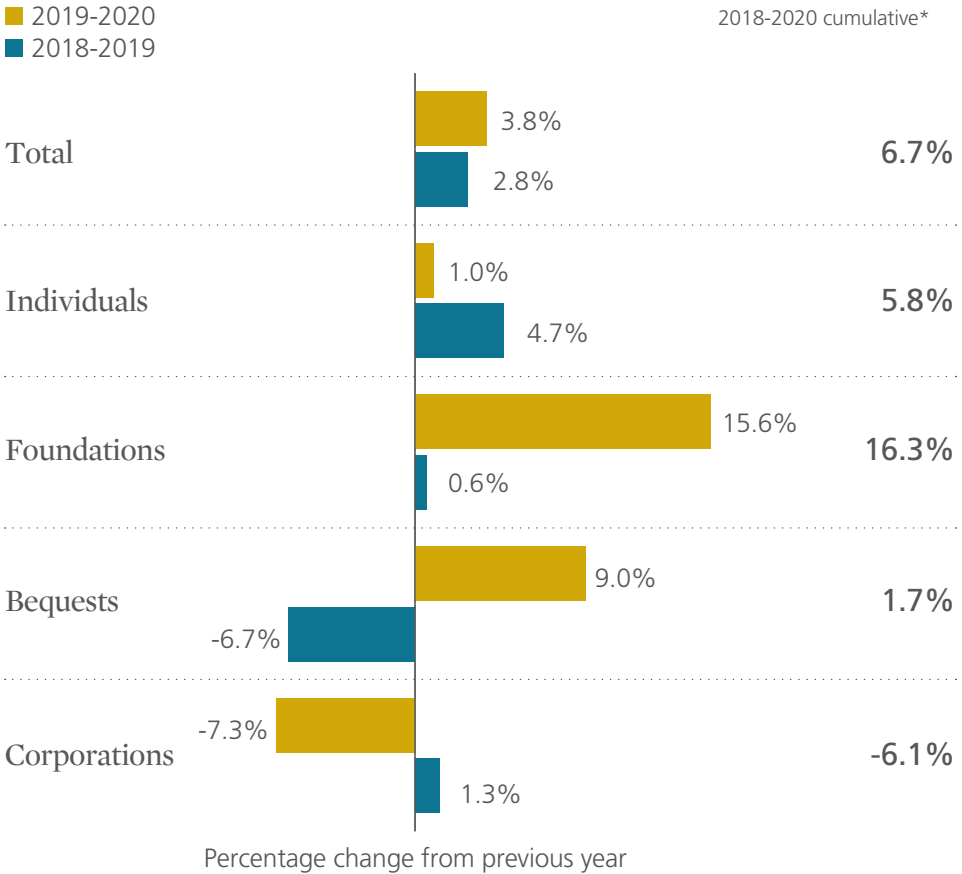


percent. The cumulative change in giving by individuals between 2018 and 2020 is 9.1 percent in current dollars.

- Current-dollar grantmaking by independent, community, and operating foundations increased 2.5 percent between 2018 and 2019. Between 2019 and 2020, foundation giving increased 17.0 percent in current dollars. The cumulative change in current-dollar giving by foundations between 2018 and 2020 is 19.9 percent.⁵
- Giving by bequest decreased 5.0 percent in current dollars between 2018 and 2019. Giving by bequest increased 10.3 percent between 2019 and 2020. The cumulative change in current-dollar bequest giving between 2018 and 2020 is 4.9 percent.
- In current dollars, giving by corporations increased 3.1 percent between 2018 and 2019, and decreased 6.1 percent between 2019 and 2020. The cumulative change in current-dollar giving by corporations between 2018 and 2020 is -3.2 percent.

Changes in giving by source: 2018-2019 and 2019-2020, 2018-2020 cumulative

(in inflation-adjusted dollars, 2020 = \$100)



*The two-year change is calculated separately and is not the sum of the changes in the two years.

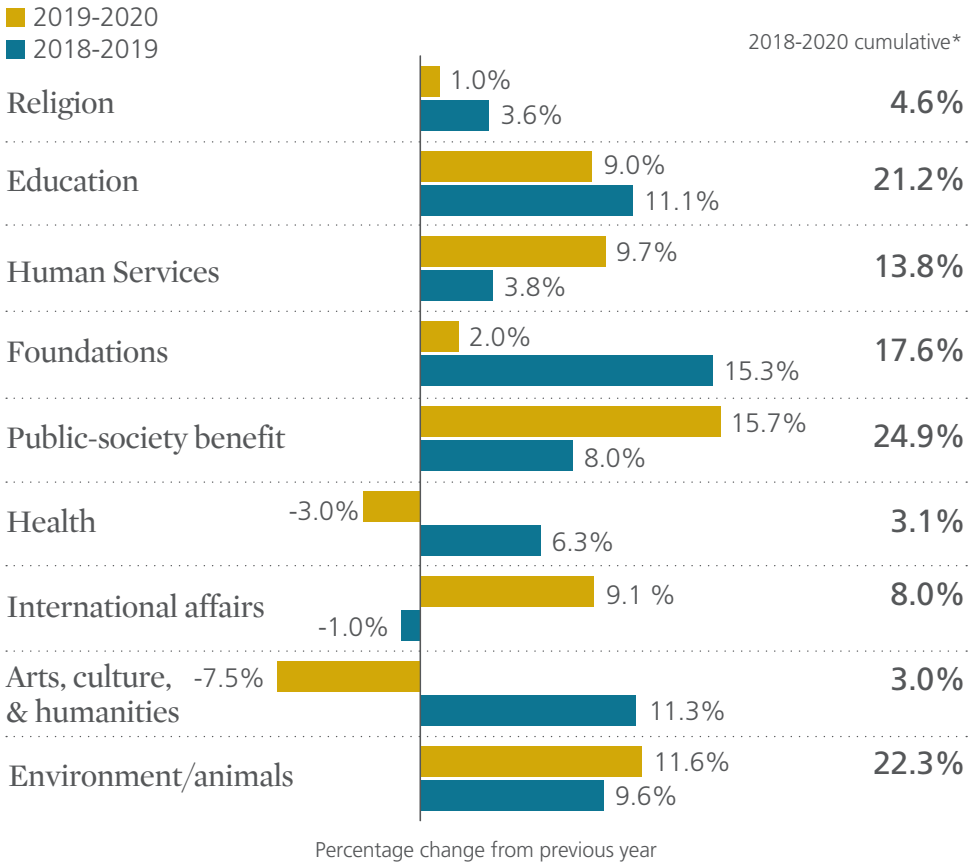
- In inflation-adjusted dollars, total charitable giving increased 2.8 percent between 2018 and 2019, and increased 3.8 percent between 2019 and 2020. ⁶ The cumulative change in total giving between 2018 and 2020 was 6.7 percent in inflation-adjusted dollars.
- Inflation-adjusted giving by individuals increased by 4.7 percent between 2018 and 2019. Growth in individual giving increased between 2019 and 2020, at 1.0 percent

in inflation-adjusted dollars. The cumulative change in inflation-adjusted giving by individuals between 2018 and 2020 is 5.8 percent.

- Adjusted for inflation, grantmaking by independent, community, and operating foundations remained flat between 2018 and 2019 at 0.6 percent. Between 2019 and 2020, foundation giving increased 15.6 percent in inflation-adjusted dollars. The cumulative change in inflation-adjusted giving by foundations between 2018 and 2020 is 16.3 percent.⁷
- Giving by bequest decreased 6.7 percent in inflation-adjusted dollars between 2018 and 2019. This decrease preceded a 9.0 percent increase in inflation-adjusted bequest giving between 2019 and 2020. The cumulative change in giving by bequest between 2018 and 2020 is 1.7 percent in inflation-adjusted dollars.
- Inflation-adjusted giving by corporations increased 1.3 percent between 2018 and 2019. Giving by corporations decreased 7.3 percent in inflation-adjusted dollars between 2019 and 2020. The cumulative change in inflation-adjusted giving by corporations between 2018 and 2020 is -6.1 percent.



Changes in giving by type of recipient organization: 2018-2019 and 2019-2020, 2018-2020 cumulative (in current dollars)



*The two-year change is calculated separately and is not the sum of the changes in the two years.

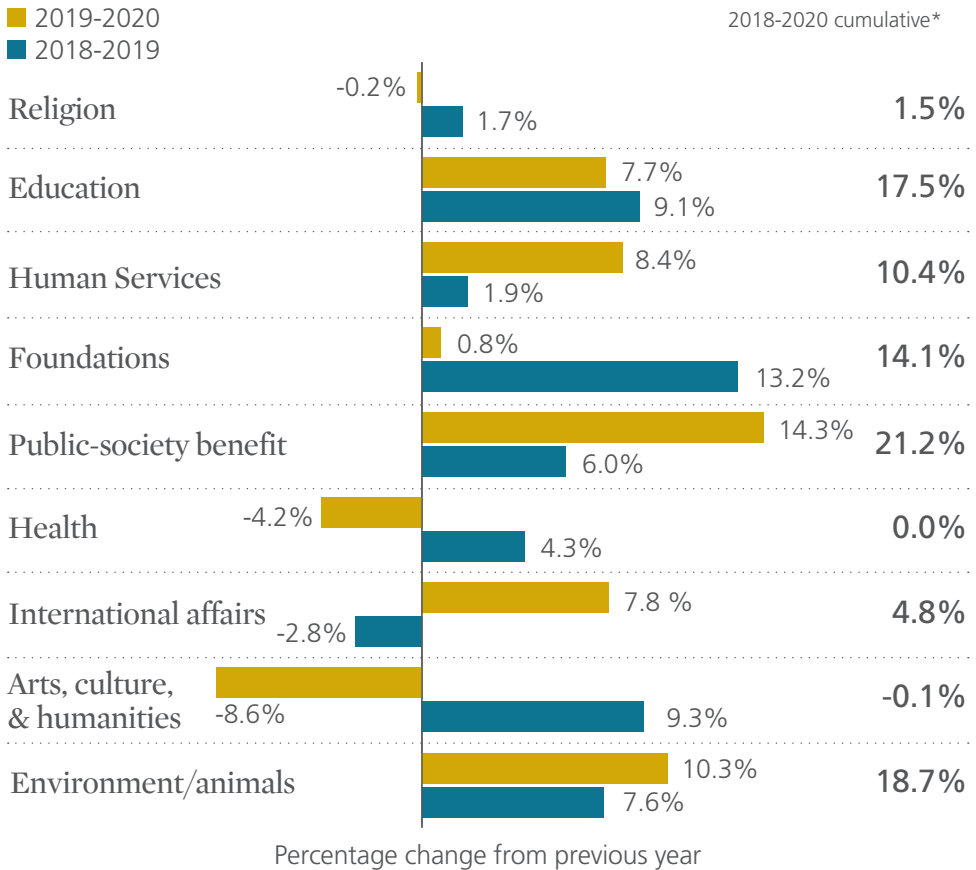
- In current dollars, giving to religion increased 3.6 percent between 2018 and 2019, and increased 1.0 percent between 2019 and 2020. Cumulatively, current-dollar giving to religion increased 4.6 percent between 2018 and 2020.⁸
- Giving to education increased 11.1 percent in current dollars between 2018 and 2019. Between 2019 and 2020, current-dollar giving to education increased 9.0 percent. The cumulative change in giving to education between 2018 and 2020 is 21.2 percent in current dollars.



- In current dollars, giving to human services increased 3.8 percent between 2018 and 2019, and increased 9.7 percent between 2019 and 2020. Cumulatively, current-dollar giving to human services increased 13.8 percent between 2018 and 2020.
- Giving to foundations increased 15.3 percent in current dollars between 2018 and 2019. Between 2019 and 2020, current-dollar giving to foundations increased 2.0 percent. The cumulative change in giving to foundations between 2018 and 2020 is 17.6 percent in current dollars.
- Giving to public-society benefit increased 8.0 percent in current dollars between 2018 and 2019. Between 2019 and 2020, current-dollar giving to public-society benefit increased 15.7 percent. The cumulative change in giving to public-society benefit between 2018 and 2020 is 24.9 percent in current dollars.
- In current dollars, giving to health increased 6.3 percent between 2018 and 2019, and decreased 3.0 percent between 2019 and 2020. Cumulatively, current-dollar giving to health increased 3.1 percent between 2018 and 2020.
- Giving to international affairs decreased 1.0 percent in current dollars between 2018 and 2019. Between 2019 and 2020, current-dollar giving to international affairs increased 9.1 percent. The cumulative change in giving to international affairs between 2018 and 2020 is 8.0 percent in current dollars.
- In current dollars, giving to arts, culture, and humanities increased 11.3 percent between 2018 and 2019, and decreased 7.5 percent between 2019 and 2020. Cumulatively, current-dollar giving to arts, culture, and humanities increased 3.0 percent between 2018 and 2020.
- In current dollars, giving to environment/animals increased 9.6 percent between 2018 and 2019, and increased 11.6 percent between 2019 and 2020. Cumulatively, current-dollar giving to environment/animals increased 22.3 percent between 2018 and 2020.

Changes in giving by type of recipient organization: 2018-2019 and 2019-2020, 2018-2020 cumulative

(in inflation-adjusted dollars, 2020 = \$100)



*The two-year change is calculated separately and is not the sum of the changes in the two years.

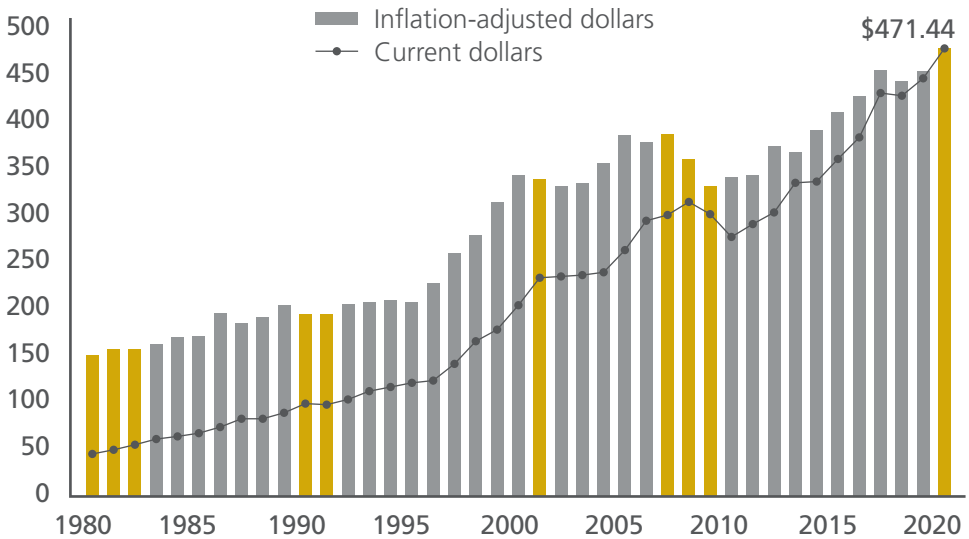
- Adjusted for inflation, giving to religion increased 1.7 percent between 2018 and 2019, and remained flat at -0.2 percent between 2019 and 2020. Cumulatively, giving to religion increased 1.5 percent in inflation-adjusted dollars between 2018 and 2020.⁹
- Giving to education increased 9.1 percent in inflation-adjusted dollars between 2018 and 2019. Between 2019 and 2020, inflation-adjusted giving to education increased 7.7 percent. The cumulative change in giving to education between 2018

and 2020 is 17.5 percent in inflation-adjusted dollars.

- Adjusted for inflation, giving to human services increased 1.9 percent between 2018 and 2019, and increased 8.4 percent between 2019 and 2020. Cumulatively, giving to human services increased 10.4 percent in inflation-adjusted dollars between 2018 and 2020.
- Giving to foundations increased 13.2 percent in inflation-adjusted dollars between 2018 and 2019. Between 2019 and 2020, inflation-adjusted giving to foundations stayed relatively flat at 0.8 percent. The cumulative change in giving to foundations between 2018 and 2020 is 14.1 percent in inflation-adjusted dollars.
- Giving to public-society benefit increased 6.0 percent in inflation-adjusted dollars between 2018 and 2019. Between 2019 and 2020, inflation-adjusted giving to public-society benefit increased 14.3 percent. The cumulative change in giving to public-society benefit between 2018 and 2020 is 21.2 percent in inflation-adjusted dollars.
- Adjusted for inflation, giving to health increased 4.3 percent between 2018 and 2019, and decreased 4.2 percent between 2019 and 2020. Cumulatively, giving to health remained flat with no change in inflation-adjusted dollars between 2018 and 2020.
- Giving to international affairs decreased 2.8 percent in inflation-adjusted dollars between 2018 and 2019. Between 2019 and 2020, inflation-adjusted giving to international affairs increased 7.8 percent. The cumulative change in giving to international affairs between 2018 and 2020 is 4.8 percent in inflation-adjusted dollars.
- Adjusted for inflation, giving to arts, culture, and humanities increased 9.6 percent between 2018 and 2019, and decreased 8.6 percent between 2019 and 2020. Cumulatively, giving to arts, culture, and humanities remained flat at -0.1 percent in inflation-adjusted dollars between 2018 and 2020.
- Adjusted for inflation, giving to environment/animals increased 7.6 percent between 2018 and 2019, and increased 10.3 percent between 2019 and 2020. Cumulatively, giving to environment/animals increased 18.7 percent in inflation-adjusted dollars between 2018 and 2020.

Total giving, 1980-2020

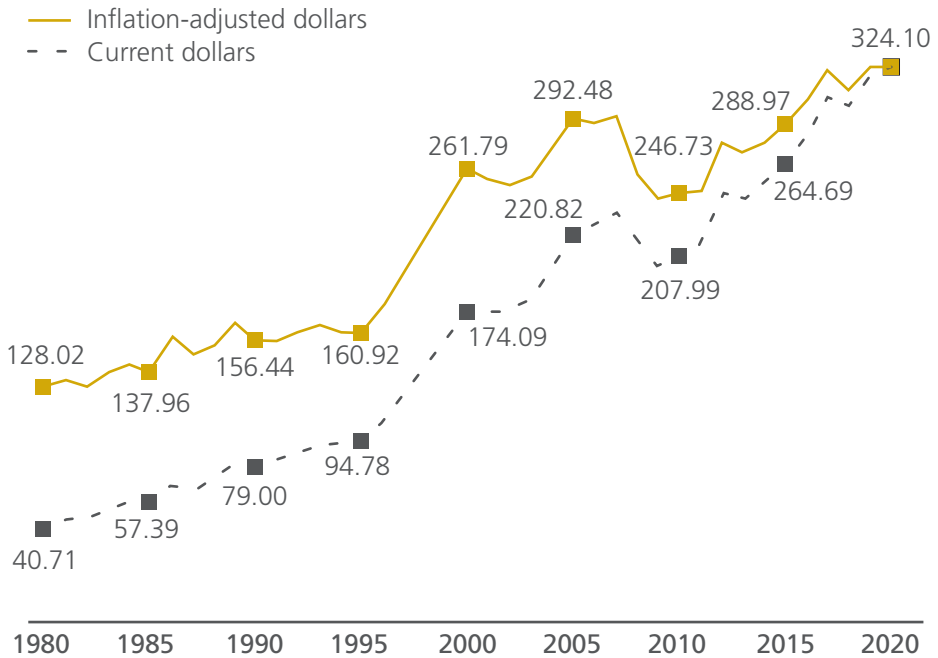
(in billions of dollars)



- Total giving reached \$471.44 billion in 2020, a 5.1 percent increase in current dollars and a 3.8 percent increase in inflation-adjusted dollars.¹⁰
- Total charitable giving has increased or stayed flat in current dollars every year since 1980, with the exception of three years that saw declines: 1987, 2008, and 2009. ¹¹ The annualized average rate of change in total giving in current dollars since 1980 is 5.8 percent, making the rate of change between 2019 and 2020 slightly lower than the 40-year annualized average.
- Adjusted for inflation, total charitable giving has declined nine times since 1980. The average annualized rate of change in total giving in inflation-adjusted dollars since 1980 is 2.9 percent, making the inflation-adjusted rate of change between 2019 and 2020 higher than average.
- The Great Recession ended in 2009. For the most recent decade from 2011 to 2020, the total growth in inflation-adjusted giving is 37 percent.
- In 2020, three of four giving sources were at an all-time high in inflation-adjusted terms. On the recipient side of giving, all but four charitable subsectors exceeded their previous highs in inflation-adjusted terms.

Giving by individuals, 1980-2020

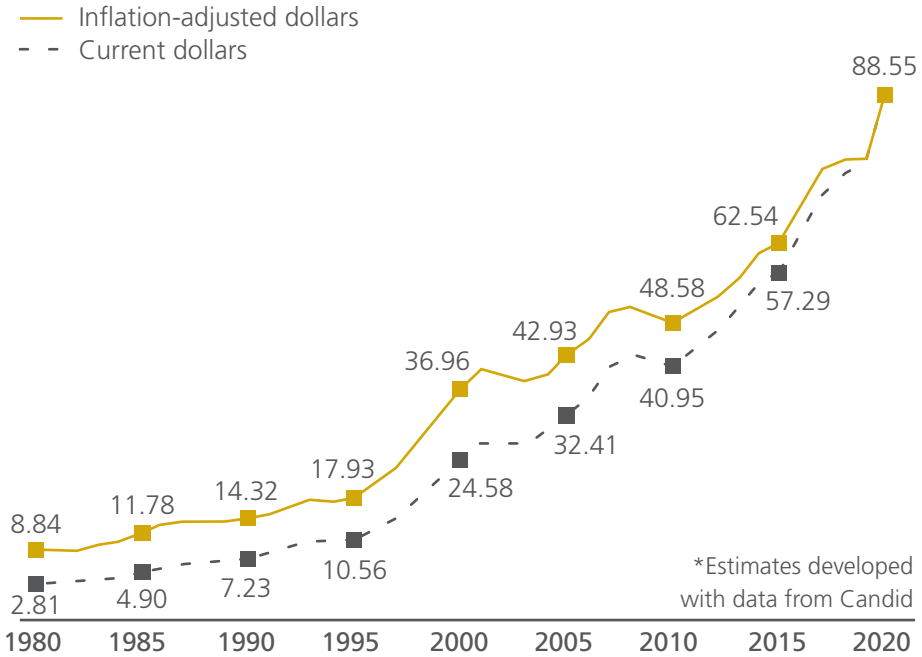
(in billions of dollars)



- Estimated charitable giving by individuals (and households) was \$324.10 billion in 2020, an increase of 2.2 percent from 2019 (in current dollars). Adjusted for inflation, giving by individuals increased 1.0 percent in 2020.¹²
- The total amount estimated for giving by individuals in 2020 includes itemized and non-itemized charitable contributions. Contributions include gifts of cash, securities, and property.
- Very large “mega-gifts,” or gifts by individuals that require an adjustment to the econometric estimate, plus adjustments to the individual giving estimate from COVID-19 and racial justice giving, totaled \$10.1 billion in 2020.¹³

Giving by foundations, 1980-2020*

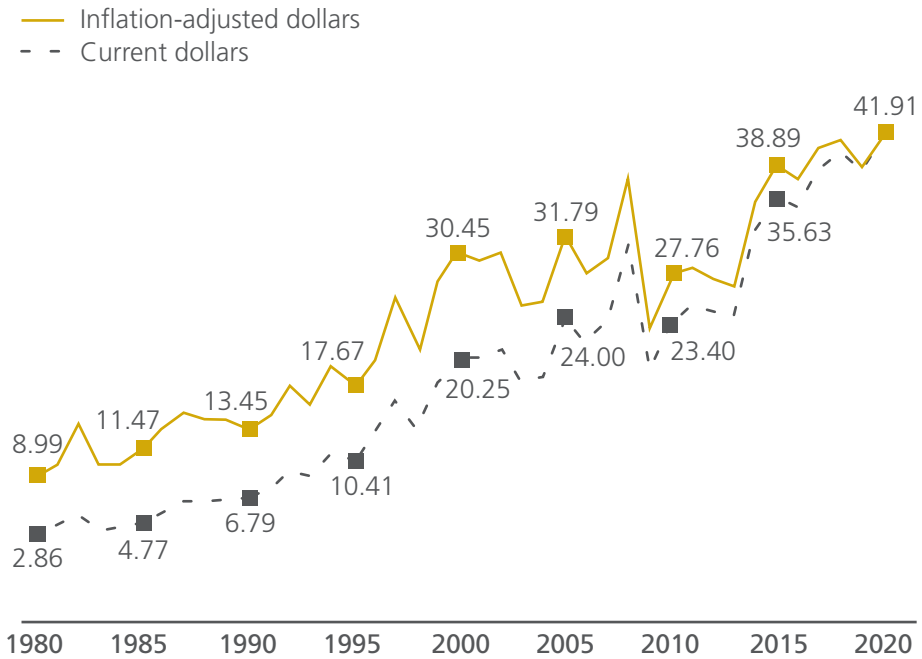
(in billions of dollars)



- Grantmaking by independent, community, and operating foundations increased 17.0 percent from 2019 to an estimated \$88.55 billion in 2020. Adjusted for inflation, giving by foundations increased 15.6 percent in 2020.¹⁴
- The estimate for giving by foundations in 2020 includes an adjustment of \$2.37 billion for giving to COVID-19 relief and racial justice giving.¹⁵
- Three-quarters of foundations surveyed by the Center for Effective Philanthropy increased the share of their grant dollars that provide unrestricted support in 2020.¹⁶

Giving by bequests, 1980-2020

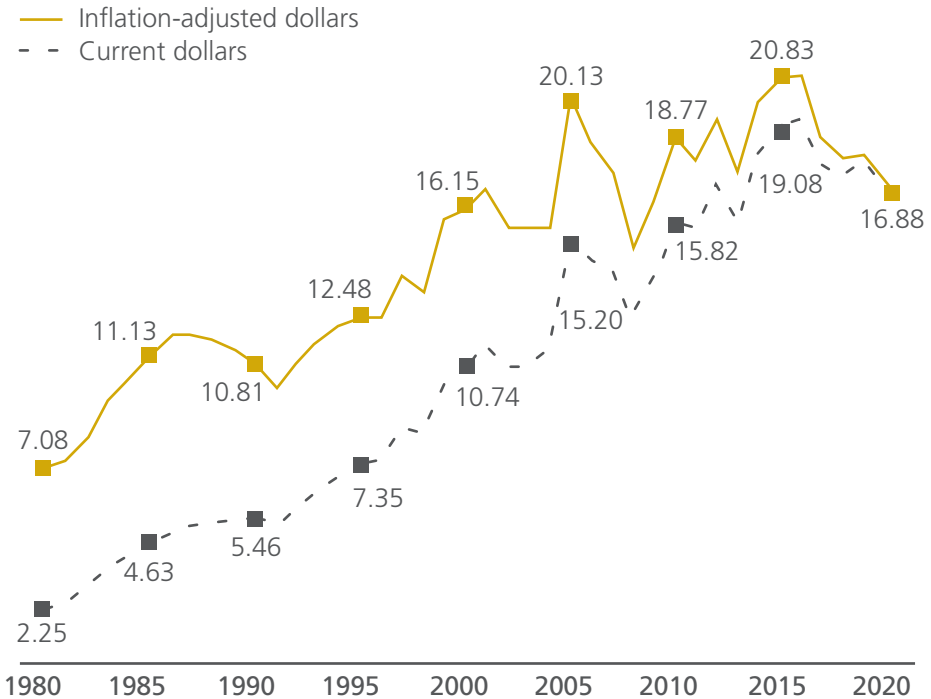
(in billions of dollars)



- Charitable giving by bequest increased 10.3 percent in current dollars between 2019 and 2020, reaching \$41.91 billion.¹⁷
- Adjusted for inflation, giving by bequest increased 9.0 percent in 2020.
- The total amount for giving by bequest in 2020 includes an estimated amount for charitable bequests from estates with assets of \$5 million and above, estates with assets between \$1 million and \$5 million, and estates with assets below \$1 million. For 2020:
 - Estimated bequest giving from estates \$5 million and above (filing estates) amounted to \$22.07 billion.
 - Estimated bequest giving from estates between \$1 and \$5 million amounted to \$8.61 billion
 - Estimated bequest giving from estates with assets below \$1 million amounted to \$11.24 billion.

Giving by corporations, 1980-2020

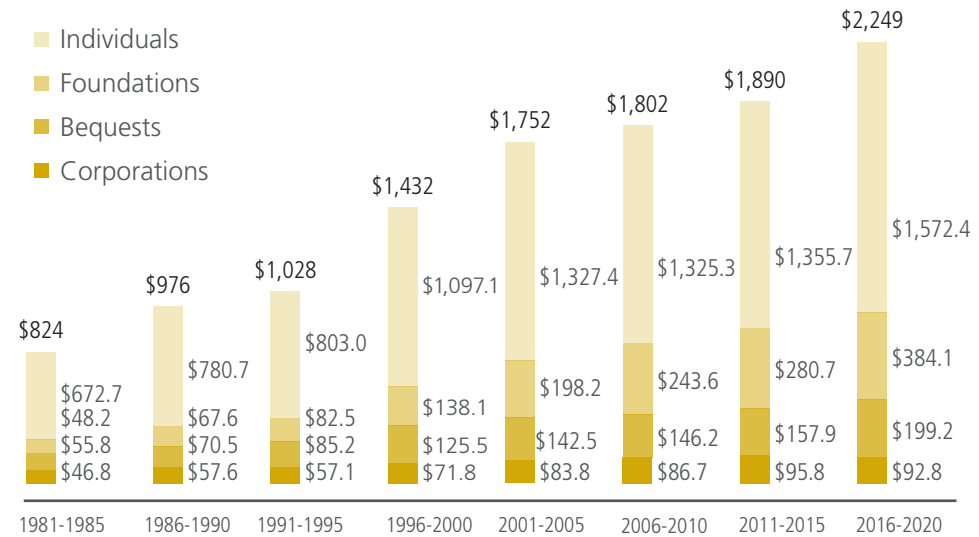
(in billions of dollars)



- Charitable giving by corporations decreased by an estimated 6.1 percent in 2020 from 2019, totaling \$16.88 billion. Adjusted for inflation, giving by corporations decreased 7.3 percent in 2020.¹⁸
- Corporate giving includes cash and in-kind contributions made through corporate giving programs, as well as grants and gifts made by corporate foundations.
- In 2020, U.S. Gross Domestic Product (GDP) decreased 2.3 percent over 2019,¹⁹ and corporate pre-tax profits decreased 3.5 percent in current dollars.²⁰ Both of these economic indicators are closely linked to corporate giving.

Total giving by source in five-year spans, 1981-2020

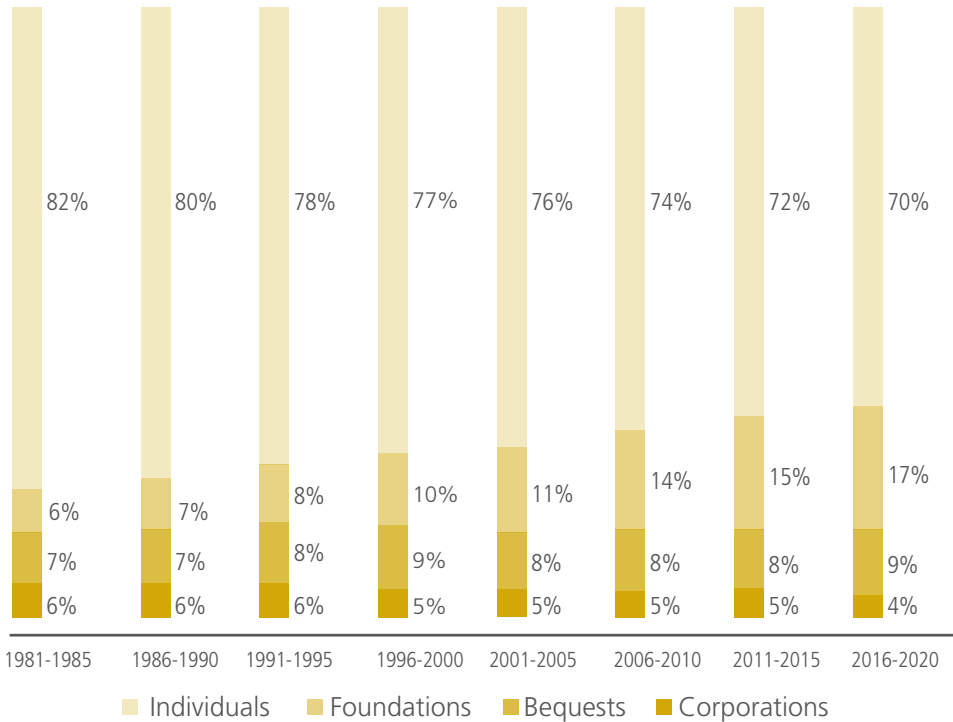
(in billions of inflation-adjusted dollars, 2020 = \$100)



Giving USA uses the CPI to adjust for inflation.

- The average rate of change in total giving by source between each five-year period in the last 40 years was 16.0 percent.²¹ Total giving saw especially strong growth in the five-year period beginning in 1996. During the five-year period beginning in 1996, total giving grew 39.4 percent. During the five-year period beginning in 2006, total giving rose 2.8 percent.
- Giving by individuals grew the most during the five-year period beginning in 1996, at 36.6 percent. This giving source remained flat during the five-year period beginning in 2006, with a decline of 0.2 percent.
- Giving by foundations increased the most during the five-year period beginning in 1996, at 67.4 percent. This giving source did not decline once between any of the five-year periods between 1981 and 2020.²²
- Giving by bequest saw its largest period of growth during the five-year period beginning in 1996 with an increase of 47.3 percent. Giving by bequest saw its slowest rate of growth during the five-year period beginning in 2006, only increasing 2.6 percent.
- Giving by corporations increased the most during the five-year periods beginning in 1986 and 1996, with 23.1 and 25.6 percent increases, respectively. The five year period beginning in 2016 recorded a 3.1 percent decline.

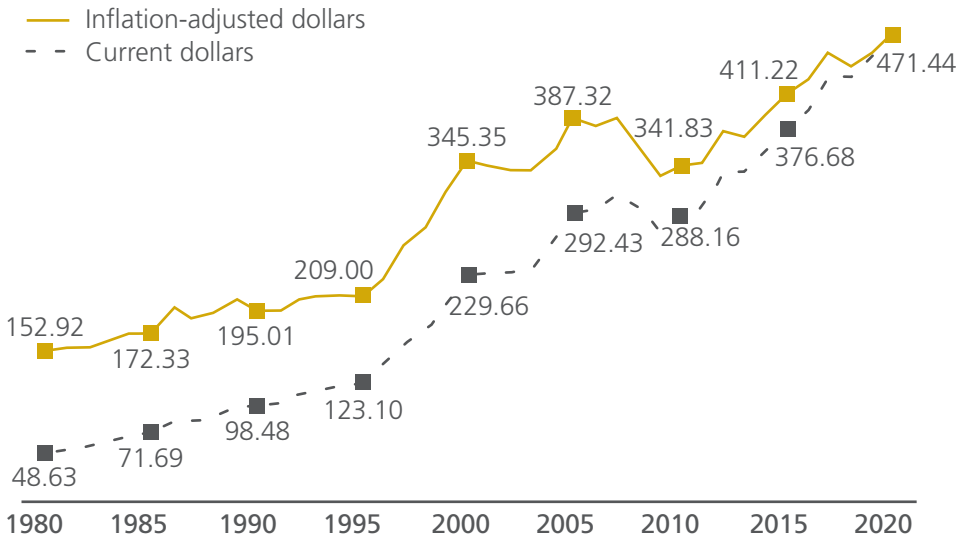
Giving by source: percentage of the total in five-year spans, 1981-2020



- Giving by individuals has declined considerably as a percentage of total giving over the last 40 years, from 82 percent in the first five-year period beginning in 1981 to 70 percent in the last five-year period beginning in 2016.²³
- Giving by foundations has grown substantially as a percentage of total giving over the last 40 years, from 6 percent in the first five-year period to 17 percent in the last five-year period.
- Giving by bequest has captured between 7 percent and 9 percent of total giving over the last 40 years, with its highest point in the five-year periods beginning in 1996 and 2016.
- Giving by corporations has consistently comprised between 4 percent and 6 percent of total giving. Giving by corporations reached its lowest share of total giving during the last five-year period beginning in 2016 at 4 percent.

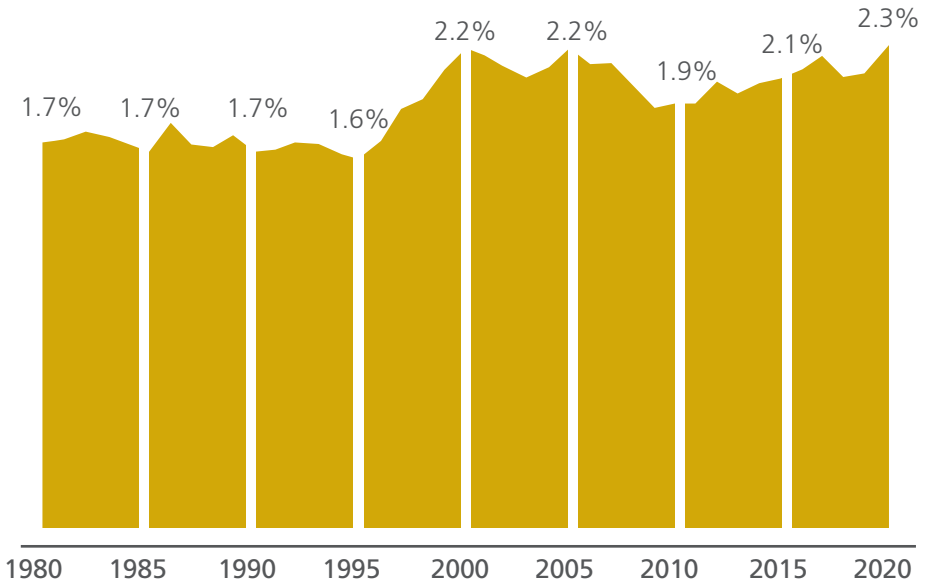
Trends for total giving, 1980-2020

(in billions of dollars)



- Total charitable giving reached \$471.44 billion in 2020, increasing by \$22.8 billion in current dollars from 2019.²⁴
- The average year-to-year change in total giving between 1980 and 2020 was an increase of \$10.57 billion, making the current-dollar change in total giving between 2019 and 2020 larger than the 40-year average.
- Total giving increased \$17.33 billion in inflation-adjusted dollars between 2019 and 2020.
- The average year-to-year inflation-adjusted change in total giving between 1980 and 2020 increased by \$7.96 billion dollars, making the inflation-adjusted change in total giving between 2019 and 2020 larger than the 40-year average.
- Since 1981, total giving in current dollars grew the most in the 10-year period 1991–2000, at 123.9 percent. The slowest 10-year period of growth for total current-dollar giving was 2001–2010, at 24.2 percent.
- Since 1981, total giving in inflation-adjusted dollars grew the most in the 10-year period 1991–2000, at 77.1 percent. The slowest 10-year period of growth for total inflation-adjusted giving was 2001–2010, when total giving remained relatively flat, only increasing 0.7 percent.

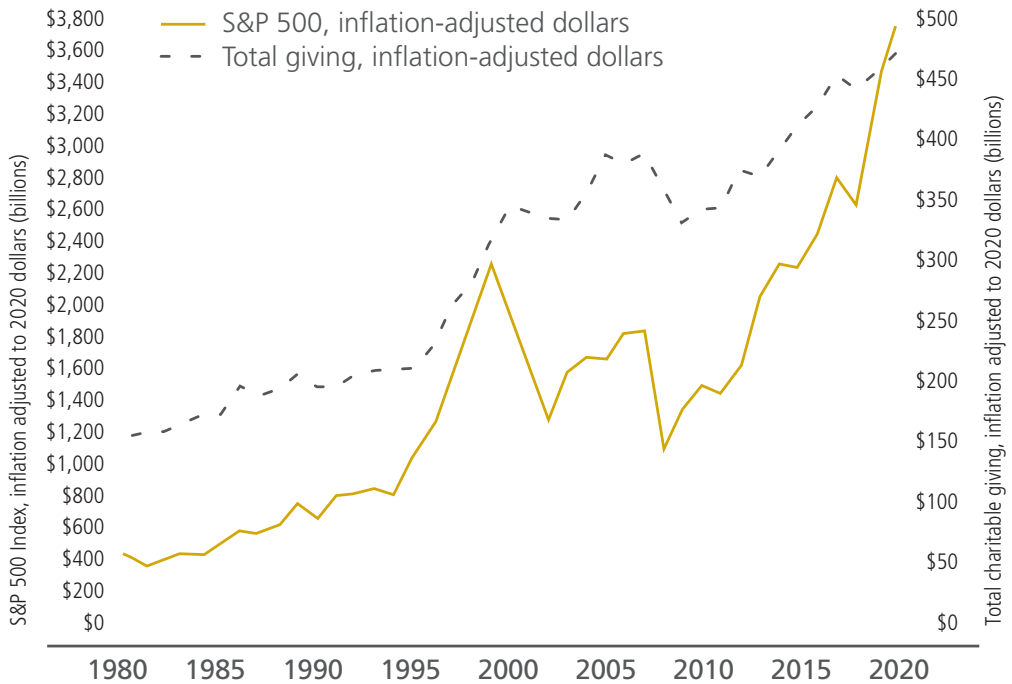
Total giving as a percentage of gross domestic product (GDP), 1980-2020 (in current dollars)



- Several economic factors relate to how much donors give to charity each year. Gross Domestic Product (GDP) is one of those factors. GDP is defined as the market value of all goods and services produced within a country's borders within a specific period of time. It is one of the most important factors considered in measuring the status of a nation's economic health.²⁵
- Total giving as a percentage of GDP in 2020 was 2.3 percent.²⁶
- Total giving as a percentage of GDP was below 2.0 percent throughout most of the 1970s, 1980s, and 1990s. It rose to 2.0 percent and above through most of the 2000s, but then dropped to 1.9 percent in the years 2009 to 2011. Total giving as a percentage of GDP was at least 2 percent between 2012 and 2020.

Total charitable giving graphed with the Standard & Poor's 500 Index, 1980-2020

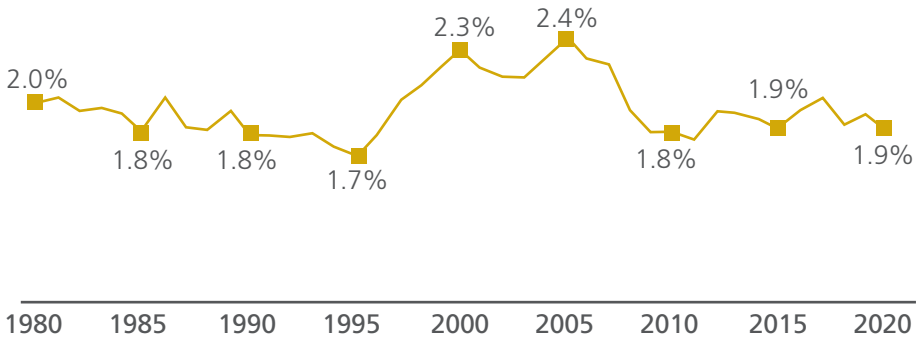
(in billions of inflation-adjusted dollars, 2020 = \$100)



- Research has found a statistically significant correlation between changes in total giving and values on the Standard & Poor's 500 Index (S&P 500). Because stock market values are an indicator of financial and economic security, households and corporations are more likely to give when the stock market is up.
- The direction of change and the robustness of growth in total giving generally lags slightly behind the S&P 500. However, policy changes that affect giving can mediate the connection between giving and stock values.
- The S&P 500 generally sees more dramatic changes from year to year than total giving. The inflation-adjusted range of change in the S&P 500 in the last 10-year period (2011 to 2020) was -8.5 percent to 27.7 percent.²⁷ This is compared with the inflation-adjusted range of change in total giving of -2.6 percent to 9.2 percent during this same period.
- The S&P 500 grew 14.9 percent in inflation-adjusted dollars between 2019 and 2020. This is compared with an increase in current dollars of 16.3 percent.

Individual giving as a share of disposable income, 1980-2020

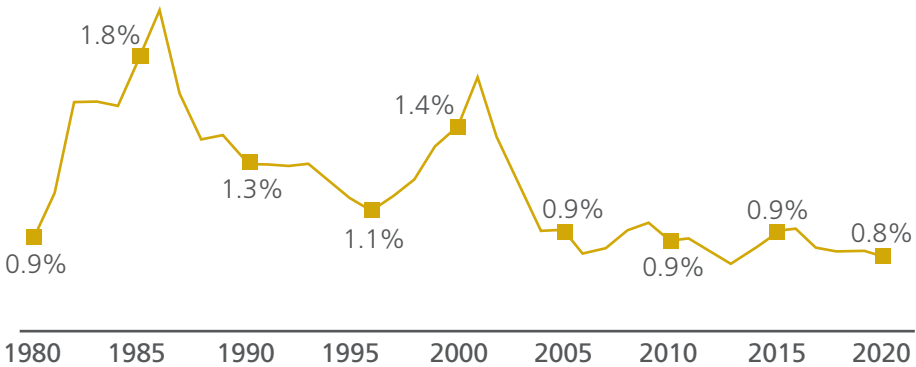
(in current dollars)



- Disposable personal income is tied to total household income, which is a key determinant of how much households give. In many cases, how much households give depends on their spendable, or disposable personal, income. This type of income is defined as that which is available after taxes have been paid.²⁸
- In 2020, disposable personal income increased 7.0 percent in current dollars from 2019. This compares with 3.7 percent growth in disposable personal income between 2018 and 2019.²⁹
- In current dollars, individual giving as a percentage of disposable personal income was 1.9 percent in 2020—staying level with 2019.
- During the last 40 years, individual giving as a percentage of disposable personal income reached its highest level in 2005, at 2.4 percent. Individual giving as a percentage of disposable personal income reached its lowest level in 1995, dropping to 1.7 percent.

Corporate giving as a percentage of corporate pre-tax profits, 1980-2020

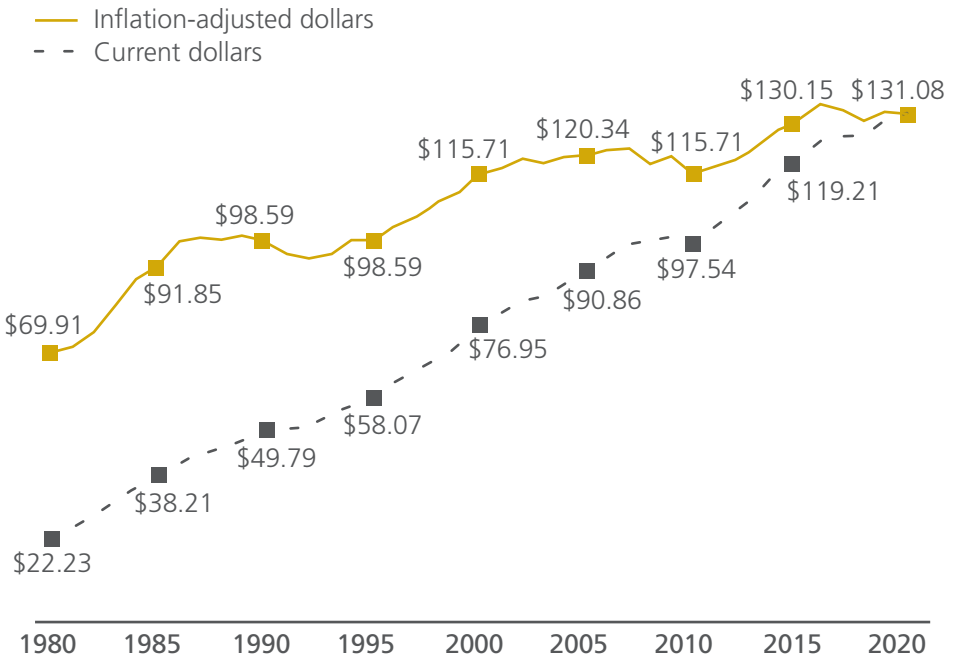
(in current dollars)



- Corporate pre-tax profits are a significant factor in how much corporations give each year, and changes in corporate giving closely follow corporate pre-tax profits.
- Giving by corporations, which includes grants from corporate foundations, is estimated to be 0.8 percent of corporate pre-tax profits for 2020.³⁰
- Corporate giving as a percentage of corporate pre-tax profits was at its highest point in the mid-1980s, when it reached 2.0 percent in 1986.
- In the last four decades, since 1980, corporate giving as a percentage of corporate pre-tax profits has averaged 1.1 percent.

Giving to religion, 1980-2020

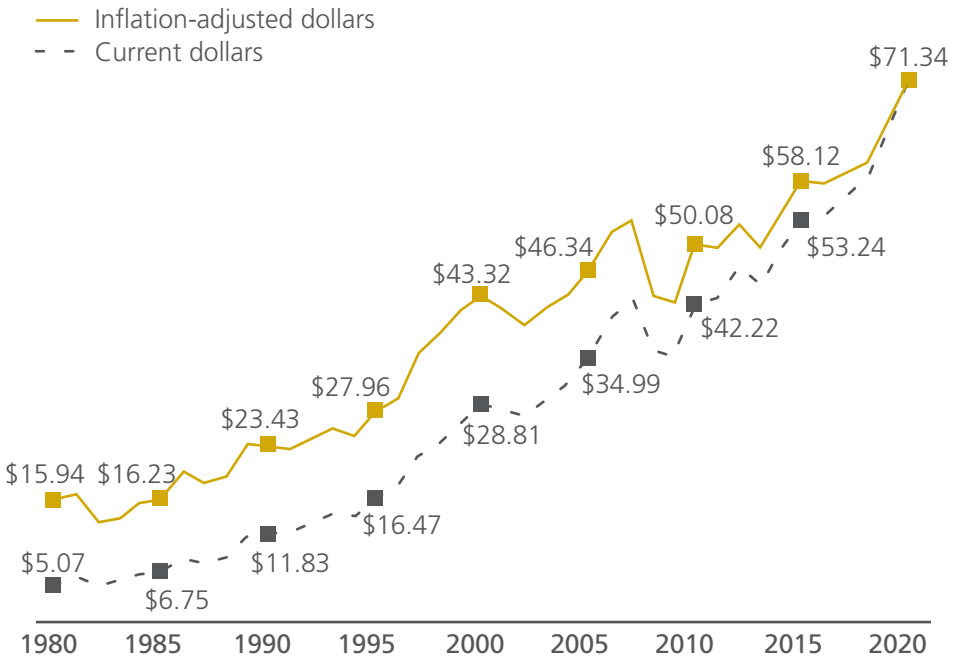
(in billions of dollars)



- Contributions to the religion subsector comprised 28 percent of all donations received by charities in 2020.³¹
- Giving to religious organizations increased 1.0 percent in current dollars from 2019, totaling \$131.08 billion in 2020. Adjusted for inflation, giving to religion was flat, with a decline of 0.2 percent.
- In 2020, contributions to religion totaled the fourth highest inflation-adjusted amount recorded to date.
- According to Blackbaud Institute, online giving to its sample of faith-based organizations increased 26.9 percent between 2019 and 2020.³² Online giving comprised 17.7 percent of total giving for these organizations.

Giving to education, 1980-2020

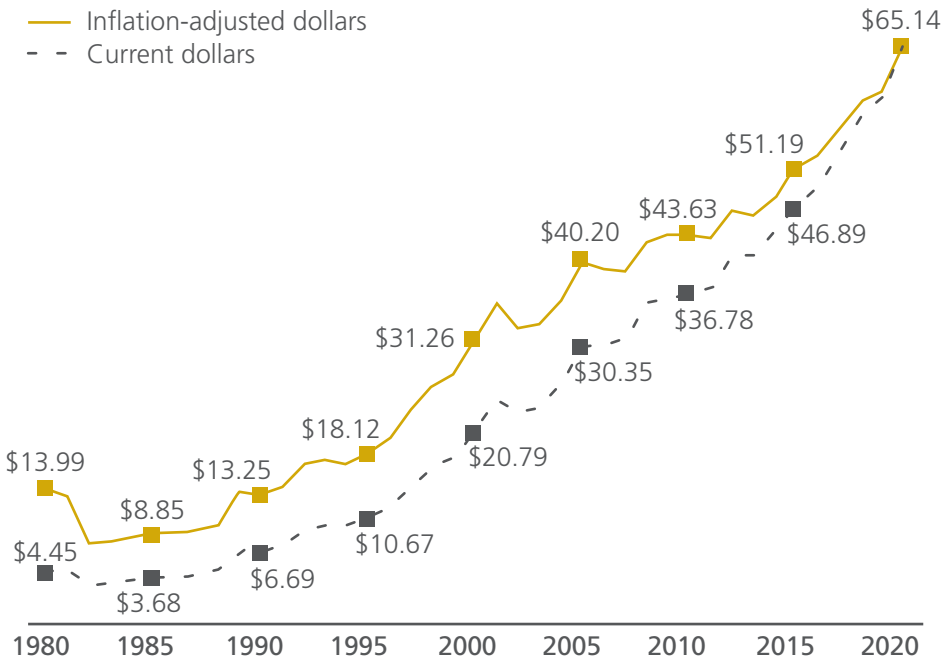
(in billions of dollars)



- Giving to the education subsector amounted to 15 percent of total giving in 2020.³³
- Contributions to education organizations grew 9.0 percent in current dollars from 2019 to \$71.34 billion in 2020. Adjusted for inflation, giving to education organizations increased 7.7 percent.
- In 2020, contributions to education totaled the highest inflation-adjusted value recorded to date.
- According to the Council for Advancement and Support of Education, contributions to higher education institutions remained relatively flat compared to 2019 and totaled \$49.50 in 2020.³⁴
- Higher education institutions analyzed by Blackbaud Institute saw a 10.4 increase in online giving between 2019 and 2020.³⁵ Online giving to K-12 education institutions increased 8.7 percent between 2019 and 2020.

Giving to human services, 1980-2020

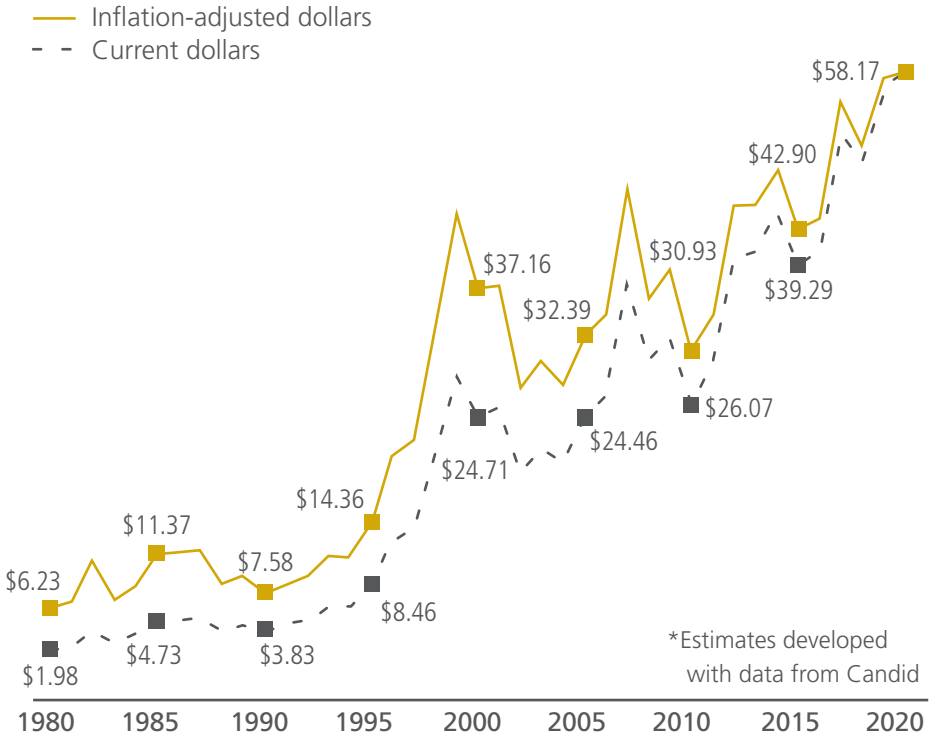
(in billions of dollars)



- Contributions to the human services subsector comprised 14 percent of all donations received by charities in 2020.³⁶
- Giving to human services organizations grew 9.7 percent in 2020, totaling \$65.14 billion. Adjusted for inflation, giving to human services increased 8.4 percent between 2019 and 2020.
- Contributions to human services in 2020 totaled the highest inflation-adjusted amount recorded to date.
- Human services organizations analyzed by Blackbaud Institute saw a 45.8 percent increase in online giving between 2019 and 2020.³⁷

Giving to foundations, 1980-2020*

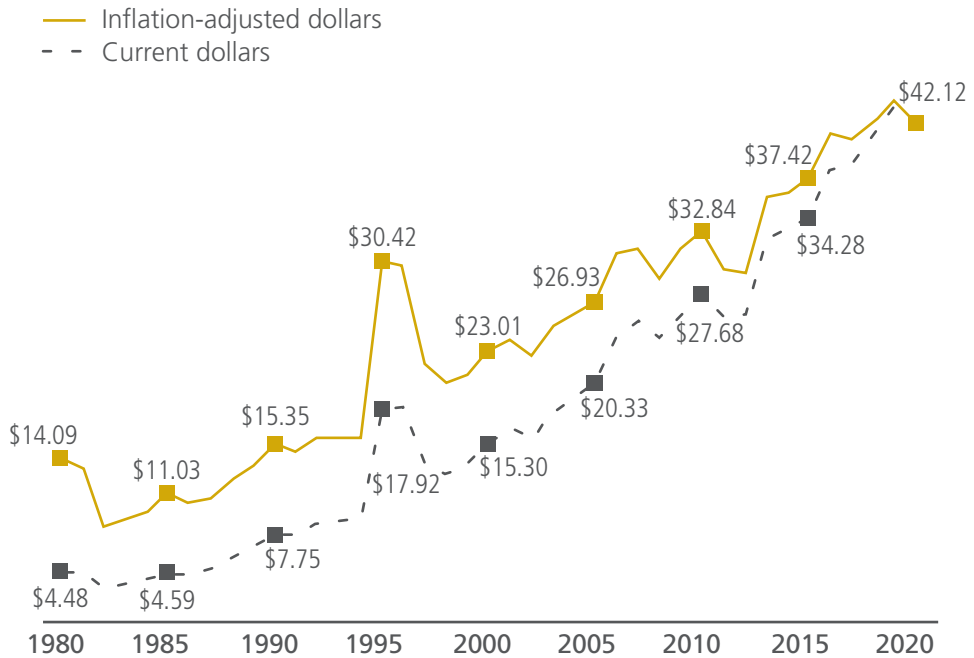
(in billions of dollars)



- Giving to foundations amounted to 12 percent of total giving in 2020.³⁸
- Contributions to foundations increased 2.0 percent from 2019 to \$58.17 billion in 2020. Adjusted for inflation, giving to foundations was flat at 0.8 percent.
- The estimate for giving to foundations includes gifts made to independent, community, and operating foundations.
- In 2020, giving to foundations reached its highest inflation-adjusted value recorded to date.

Giving to health, 1980-2020

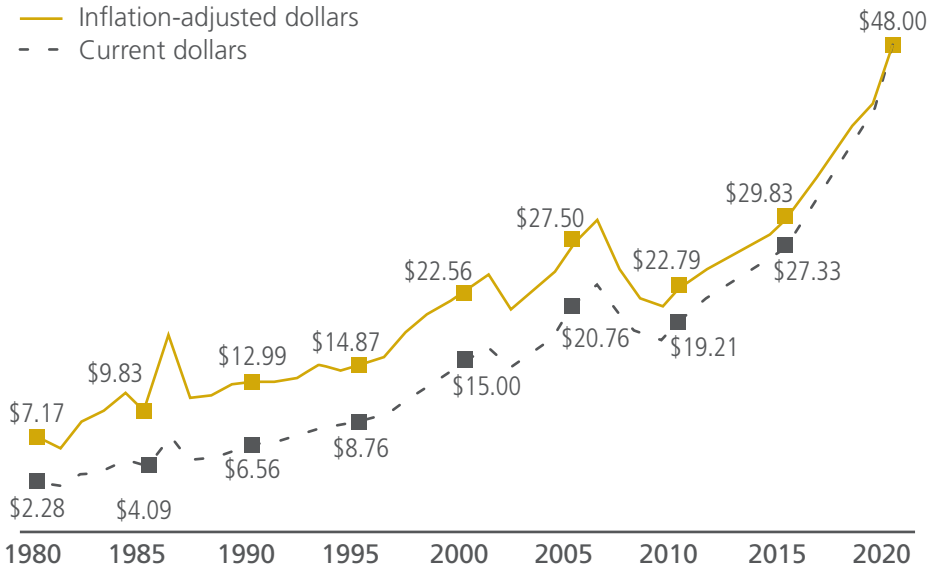
(in billions of dollars)



- Contributions to the health subsector comprised 9 percent of all donations received by charities in 2020.³⁹
- Giving to health organizations declined 3.0 percent in 2020, totaling \$42.12 billion. Adjusted for inflation, giving to health decreased 4.2 percent between 2019 and 2020.
- In 2020, contributions to health tied for the second highest inflation-adjusted value recorded to date.
- According to Blackbaud Institute, online contributions to healthcare increased by 11.7% between 2019 and 2020.⁴⁰

Giving to public-society benefit, 1980-2020

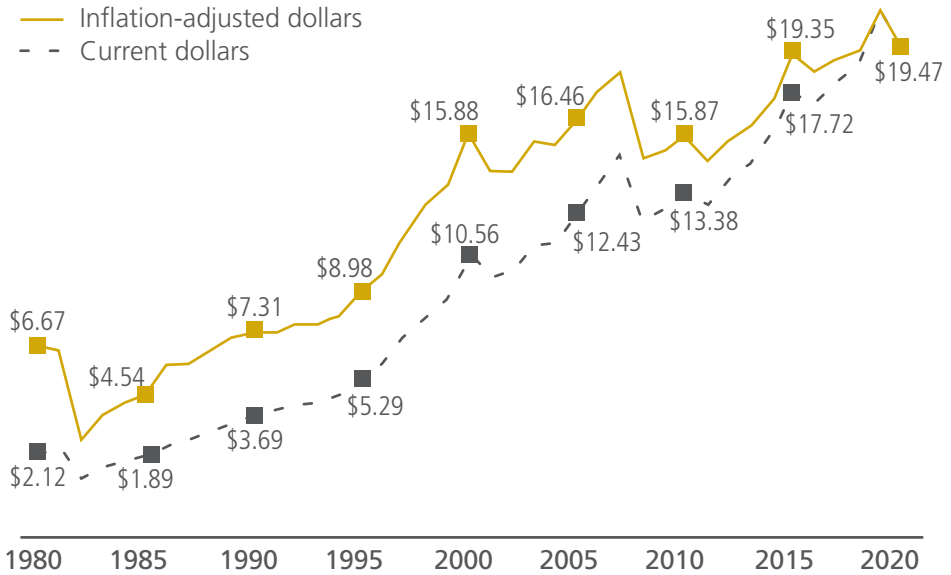
(in billions of dollars)



- Giving to public-society benefit organizations amounted to 10 percent of total giving in 2020.
- Contributions to the public-society benefit subsector increased 15.7 percent in 2020, totaling \$48.00 billion. Adjusted for inflation, giving to public-society benefit organizations increased 14.3 percent.⁴¹
- Total contributions to the public-society benefit subsector reached the highest inflation-adjusted value recorded to date in 2020.
- In 2020, online giving to public-society benefit organizations analyzed by Blackbaud Institute grew 10.0 percent compared with 2017.⁴²
- According to the *Benchmarks 2021* report by M+R and NTEN, online revenue to hunger and poverty relief organizations increased 173 percent between 2019 and 2020.⁴³

Giving to arts, culture, and humanities, 1980-2020

(in billions of dollars)



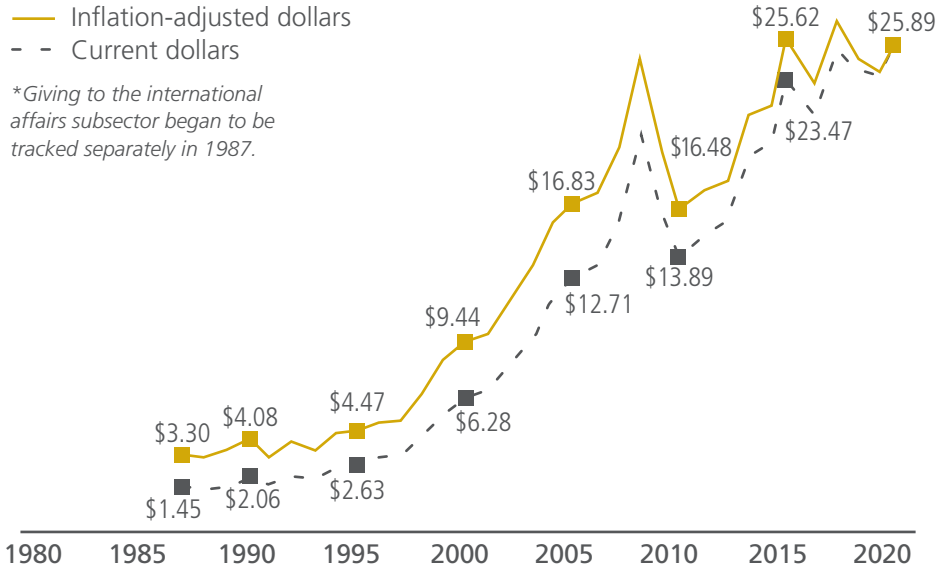
- Giving to the arts, culture, and humanities subsector amounted to 4 percent of total giving in 2020.⁴⁴
- Contributions to arts, culture, and humanities organizations decreased by 7.5 percent from 2019 to \$19.47 billion in 2020. Adjusted for inflation, giving to these organizations decreased by 8.6 percent.
- The total amount contributed to arts, culture, and humanities reached its third highest inflation-adjusted value in 2020.
- Online giving to arts organizations analyzed by Blackbaud Institute increased 7.0 percent between 2019 and 2020, far outpacing giving through more traditional methods.⁴⁵

Giving to international affairs, 1980-2020*

(in billions of dollars)

— Inflation-adjusted dollars
- - Current dollars

*Giving to the international affairs subsector began to be tracked separately in 1987.



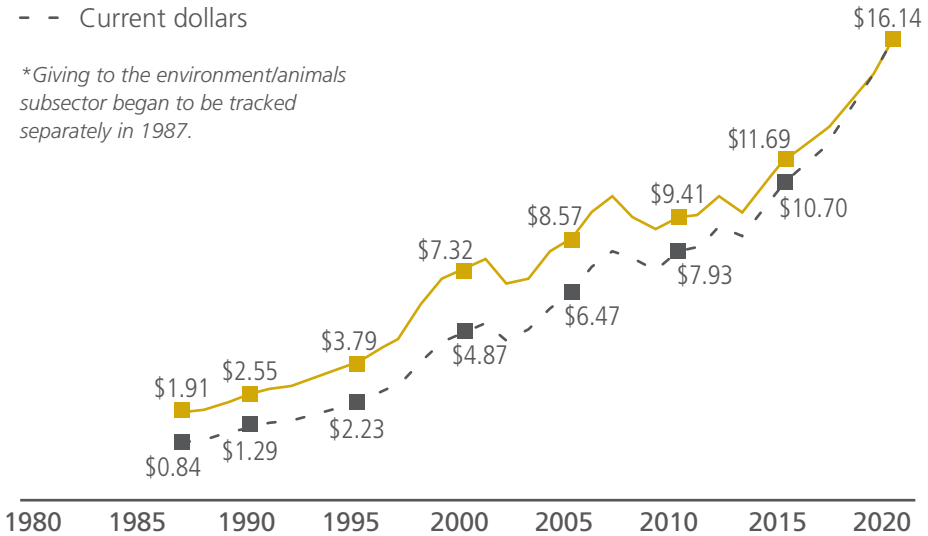
- Contributions to the international affairs subsector comprised 5 percent of all donations received by charities in 2020.⁴⁶
- Giving to international affairs organizations increased 9.1 percent in 2020, totaling \$25.89 billion. Adjusted for inflation, giving to international affairs increased 7.8 percent between 2019 and 2020.
- Total contributions to the international affairs subsector recorded the second highest inflation-adjusted value in 2020.
- International affairs organizations analyzed by Blackbaud Institute saw an increase of 7.6 percent in online giving between 2019 and 2020.⁴⁷

Giving to environment and animals, 1980-2020*

(in billions of dollars)

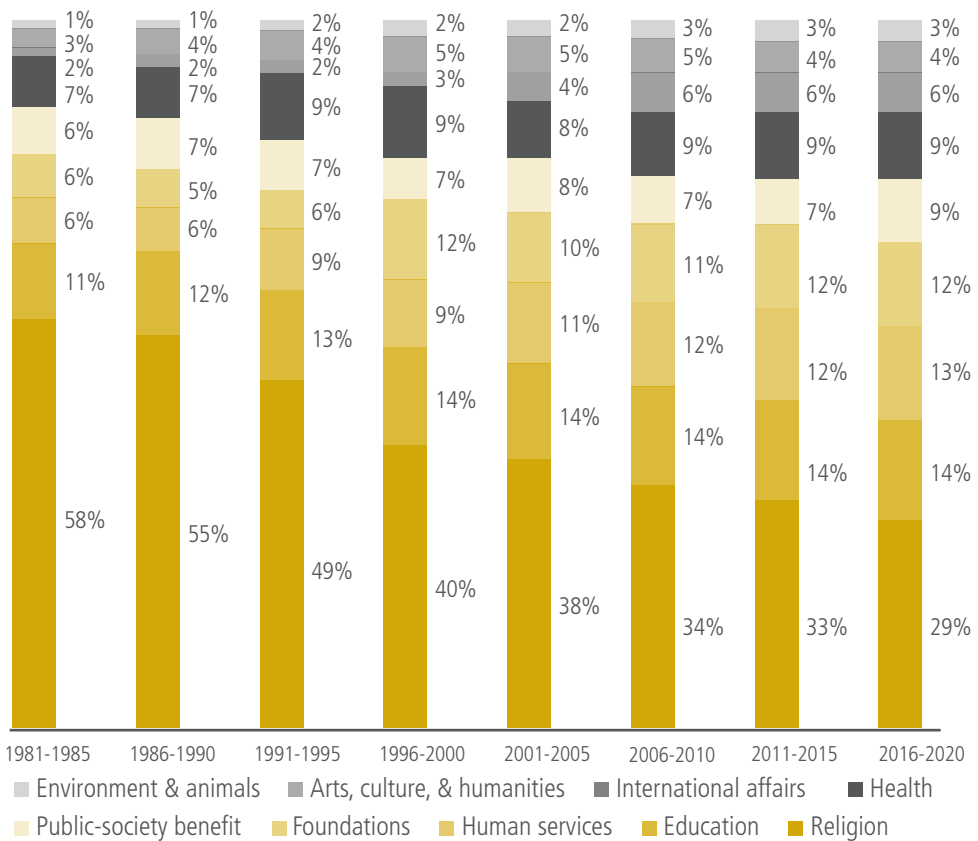
- Inflation-adjusted dollars
- - Current dollars

*Giving to the environment/animals subsector began to be tracked separately in 1987.



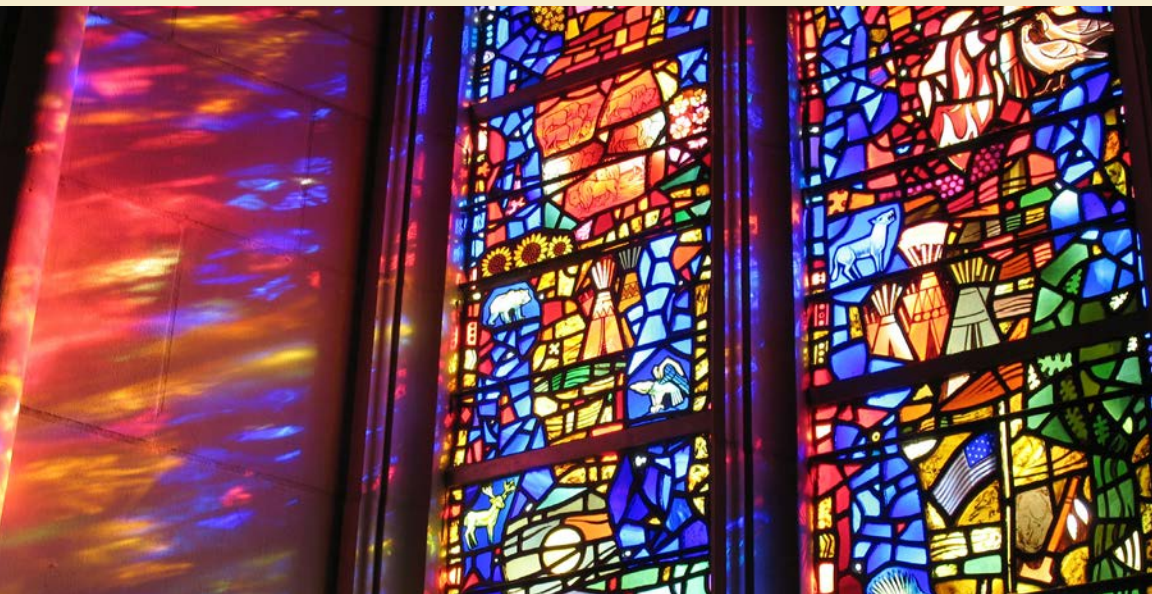
- Giving to the environment/animals subsector amounted to 3 percent of total giving in 2020.⁴⁸
- Contributions to environmental/animal organizations rose 11.6 percent from 2019 to \$16.14 billion in 2020. Adjusted for inflation, giving to these organizations increased 10.3 percent.
- In 2020, contributions to environment/animals totaled the highest inflation-adjusted value recorded to date.
- Online giving to animal welfare organizations analyzed by Blackbaud Institute increased 29.0 percent between 2019 and 2020.⁴⁹ Online giving to environment organizations increased 13.7 percent between 2019 and 2020.

Giving by type of recipient: percentage of the total in five-year spans, 1981-2020 (does not include “unallocated”)



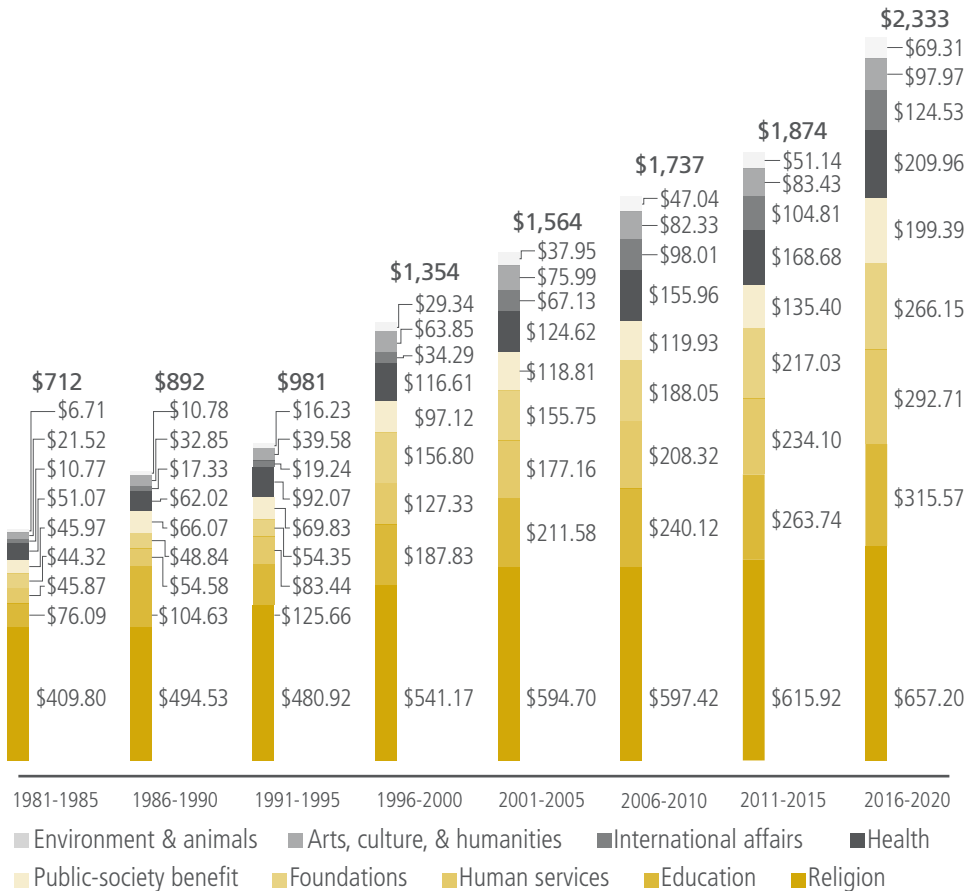
- Giving to religious organizations has been declining as a share of total giving to recipient organizations since the five-year period beginning in 1981, when it reached 58 percent of the total. In the last five-year period, 2016–2020, religious giving comprised 29 percent of the total.⁵⁰
- The education subsector has received between 11 percent and 14 percent of total recipient contributions in the past four decades. Giving to education has been at its strongest in the last five five-year periods.

- The share of total giving to human services organizations stands at 13 percent for the five-year period beginning in 2016. Giving to this subsector was at single-digit percentage levels for the five-year periods beginning in 1981, 1986, 1991, and 1996, but rose to between 11 percent and 13 percent of the total for the last two decades.
- Foundations have received between 6 percent and 12 percent of total contributions over the last 40 years. As a share of the total, giving to foundations saw its highest levels of giving in the five-year periods beginning in 1996, 2011, and 2016.
- The public-society benefit subsector has received between 6 percent and 9 percent of total recipient giving in the last 40 years.
- Giving to the health subsector has comprised between 8 percent and 9 percent of the total over the last four decades.
- Giving to international affairs organizations began to be tracked in 1987. This subsector maintained or increased its share of total contributions received in all subsequent five-year periods.
- Giving to arts, culture, and humanities organizations has consistently totaled between 3 percent and 5 percent of all charitable dollars received by organizations over the last four decades.
- Giving to environmental/animal organizations began to be tracked in 1987. Since then, giving to this subsector has steadily risen to 3 percent of total giving in the last three five-year periods.



Total giving by type of recipient organization in five-year spans, 1981-2020

(in billions of inflation-adjusted dollars, 2020 = \$100, does not include “unallocated”)



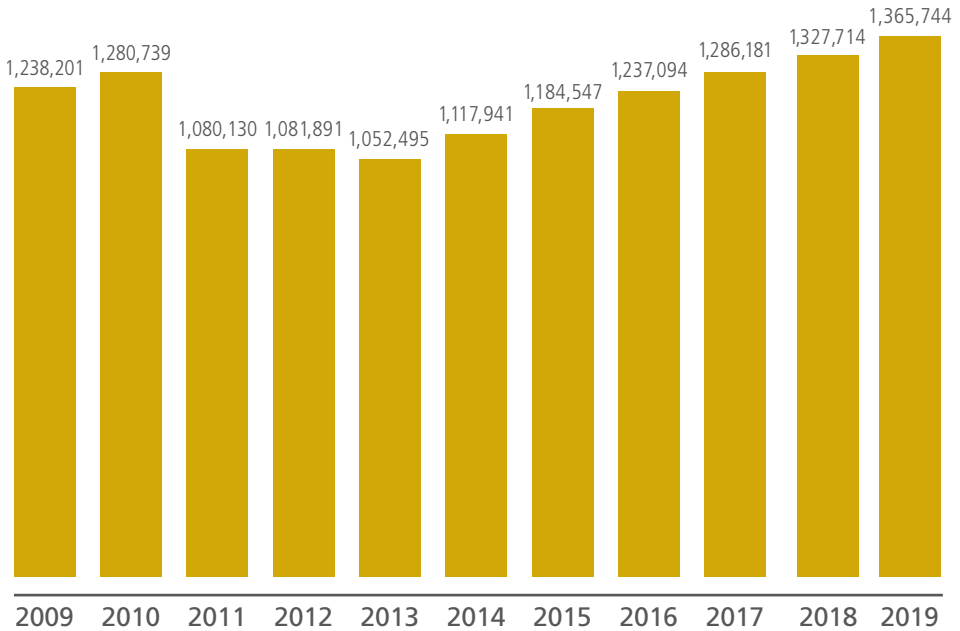
- Giving to all types of charitable organizations in the years 2016–2020 rose above giving in the years 2011–2015.⁵¹
- Total giving saw its highest rate of change in the five-year period beginning in 1996, at 38.0 percent. Total giving realized its slowest rate of growth in the five-year period beginning in 1981 at 4.1 percent.
- In the five-year period beginning in 2016, giving to public-society benefit organizations, environmental/animal organizations, and human services

organizations saw the highest rates of growth. Giving to religion realized the slowest rate of growth during the same period.

- Despite its slow rate of growth in the five-year period beginning in 2016, giving to religion received the highest total donations over the same five year period compared to any other subsector.



The number of 501(c)(3) organizations, 2009-2019



- The Internal Revenue Service (IRS) annually reports the number of charitable organizations registered under Section 501(c)(3) of the Internal Revenue Code. In 2019, the number of charitable organizations amounted to 1.37 million, a 2.9 percent increase over 2018.⁵²
- The decline of 15.7 percent between the years 2010 and 2011 is explained by the Pension Protection Act of 2006. This act set the requirement for all nonprofit organizations (excluding religious organizations), regardless of size, to file tax returns beginning in 2007. In September 2011, over 200,000 charitable organizations lost their tax-exempt status for failure to file legally required documents for three consecutive years. Most of these organizations were likely small and defunct.⁵³
- The number of organizations in charitable sector is generally variable from year to year. From 2009 to 2019, the average annualized rate of growth was 1.0 percent. However, the average annualized growth rate increases to 3.0 percent for the period from 2011 to 2019 (which excludes the anomalous drop in organizations from 2010 to 2011).⁵⁴

Endnotes

- 1 All data in this section are reported as estimates, which are subject to revision. To provide the most accurate estimates for charitable giving, as new data become available, *Giving USA* typically revises its estimates for at least the last two years. See more about how *Giving USA* calculates charitable giving by sources and uses in the “Brief summary of methods used” section of this report.
- 2 Estimates for 2020 were developed by the Indiana University Lilly Family School of Philanthropy using data provided by Candid. Estimates for giving to and by foundations in previous years were provided by Candid. Learn more about giving to and by foundations at www.candid.org.
- 3 All data in this section are reported as estimates, which are subject to revision. The estimates for total charitable giving for the years 2017-2019 were revised in this edition from estimates reported in *Giving USA* 2019. To provide the most accurate estimates for charitable giving, as new data become available, *Giving USA* revises its estimates for at least the last two years. See more about how *Giving USA* calculates charitable giving by sources and uses in the “Brief Summary of Methods Used” section of this report.
- 4 Same as note 1.
- 5 Same as note 2.
- 6 Same as note 1.
- 7 Same as note 5.
- 8 Same as note 1.
- 9 Same as note 1.
- 10 Same as note 1.
- 11 These figures do not include changes in giving of less than one percent, which is considered a flat rate of change for Giving USA purposes.
- 12 Same as note 1.
- 13 See the “Brief summary of methods used” section of this report for more information.
- 14 Same as note 1.
- 15 Candid provided the data used to create this estimate. Learn more about Candid’s tracking of COVID-19 here: <https://candid.org/explore-issues/coronavirus> and racial justice tracking here: <https://candid.org/explore-issues/racial-equity> The Indiana University Lilly Family School of Philanthropy’s adjustment only includes gifts paid gift in 2020, which was determined using a number of sources, including extensive web searches of news reports and charities’ websites, as well as data from research centers and government agencies. See the “Brief Summary of Methods Used” section of this report for additional details.
- 16 Naomi Orensten and Ellie Buteau, *Foundations Respond to Crisis: Towards Greater Flexibility and Responsiveness?*, The Center for Effective Philanthropy, 2020, <http://www.cep.org>
- 17 Same as note 1.
- 18 Same as note 1.
- 19 “Gross Domestic Product,” Bureau of Economic Analysis, U.S. Department of Commerce, 2020, retrieved April 2021, www.bea.gov
- 20 This data is in current dollars. All figures are rounded. “Corporate Profits Before Tax by Industry,” Bureau of Economic Analysis, U.S. Department of Commerce, 2020, retrieved April 2021, www.bea.gov
- 21 Same as note 1.
- 22 Same as note 2.
- 23 Same as note 1.
- 24 Same as note 1.
- 25 “Methodology Papers,” Bureau of Economic Analysis, U.S. Department of Commerce, Retrieved May 2020, www.bea.gov
- 26 “Gross Domestic Product,” Bureau of Economic Analysis, U.S. Department of Commerce, 2020, retrieved April 2021, www.bea.gov
- 27 “S&P 500 Stock Price Index (S&P 500),” Federal Reserve Bank of St. Louis, FRED® Economic Data, 2020, retrieved April 2021, <http://research.stlouisfed.org>
- 28 *NIPA Handbook: A Guide to the National Income and Product Accounts of the United States*, Bureau of Economic Analysis, U.S. Department of Commerce, <https://www.bea.gov/resources/methodologies/nipa-handbook>
- 29 “Personal Income and Its Disposition,” Bureau of Economic Analysis, U.S. Department of Commerce, 2020, retrieved April 2021, www.bea.gov
- 30 These data are in current dollars. Data about corporate pre-tax profits comes from: “Corporate Profits Before Tax by Industry,” Bureau of Economic Analysis, U.S. Department of Commerce, 2020, retrieved April 2021, www.bea.gov/itTable/index_nipa.cfm
- 31 Same as note 1.
- 32 *Charitable Giving Report: Using 2020 Data to Transform Your Strategy*, Blackbaud Institute, 2021, www.blackbaudinstitute.com. This information reflects data on total charitable giving reported by 8,833 organizations across the nonprofit sector, representing total charitable revenue of \$40.7 billion in 2020. Online giving data are reported by 4,964 nonprofits with charitable support amounting to \$3.2 billion in 2020.
- 33 Same as note 1.
- 34 “Charitable Giving to U.S. Colleges and Universities Reached \$49.50 billion, Virtually Unchanged from last Fiscal Year,” Council for Advancement and Support of Education, February 9, 2021, www.case.org
- 35 Same as note 32.
- 36 Same as note 1.
- 37 Same as note 32.
- 38 Same as note 1.
- 39 Same as note 1.

- 40 Same as note 32.
- 41 Same as note 1.
- 42 Same as note 32.
- 43 *Benchmarks 2021*, M+R, 2021, www.mrbenchmarks.com. Note that this study uses a convenience sample of 220 organizations with online revenue totaling over \$1.05 billion and that the organization types reported in this study do not necessarily match those used in *Giving USA*.
- 44 Same as note 1.
- 45 Same as note 32.
- 46 Same as note 1.
- 47 Same as note 32.
- 48 Same as note 1.
- 49 Same as note 32.
- 50 Same as note 1.
- 51 Same as note 1.
- 52 Table 14: "Tax Exempt Organizations," 2019 Data Book, IRS, retrieved April 2021, <https://www.irs.gov/pub/irs-pdf/p55b.pdf>
- 53 "Pension Protection Act," United States Department of Labor, retrieved April 2021, <http://www.dol.gov/EBSA/pensionreform.html>
- 54 Same as note 52.



3

Brief Summary of Methods Used

Overview of methodology for 2020 estimates

Giving USA estimates primarily rely on econometric methods developed by leading researchers in philanthropy and the nonprofit sector and are reviewed and approved by the members of the *Giving USA* External Peer Review Panel. Members of the External Review Panel include research directors from national nonprofit organizations, as well as scholars from such disciplines as economics and public affairs, all of whom are involved in studying philanthropy and the nonprofit sector.

The Indiana University Lilly Family School of Philanthropy prepares all of the estimates in *Giving USA* for Giving USA Foundation. *Giving USA* develops estimates for giving by each type of donor (sources) and for recipient organizations categorized by subsectors (uses). Most of *Giving USA*'s annual estimates are based on econometric analyses and tabulations of tax data, economic indicators, and demographics.

Sources of the data used in the estimates include the Internal Revenue Service (IRS), Bureau of Economic Analysis (BEA), the Lilly Family School of Philanthropy's Philanthropy Panel Study (PPS), the Survey of Consumer Finances (SCF), the National Study on Congregations' Economic Practices (NSCEP), Council for Advancement and Support of Education (CASE), the Evangelical Council for Financial Accountability (ECFA), U.S. Census Bureau, and others. Data about giving by and to foundations are provided by Candid. The methods for estimating giving to religious organizations and foundations are not based on econometric models.

Econometric models cannot capture giving related to anomalous events, like the COVID-19 pandemic, natural and man-made disasters, or very large gifts called "mega-gifts." In these instances, *Giving USA* uses additional estimates for contributions given by donor type or to particular subsectors.

For the year 2020, *Giving USA* added estimates for COVID-19 relief giving and racial justice giving to the estimates for individuals, foundations, corporations, and for all nine subsectors. To create these estimates, the school worked with data provided by Candid's tracking for publicly announced gifts and pledges from individuals, foundations, and corporations in response to these events. The school then reviewed this data to determine which gifts were confirmed to be paid out in calendar year 2020. See each of these sections for additional information.

For the year 2020, *Giving USA* added estimates for mega-gifts from donors or couples. The threshold amount for mega-gifts of all types was

\$350 million. See the "Giving by individuals" section of this summary for more information about these gifts.

Revisions for prior years

Current *Giving USA* estimates are developed before final tax data, some economic indicators, and some demographic data are available. The estimates are revised and updated as final versions of these data become available—for example, final tax return information about itemized deductions made by individuals, corporations, and estates. Publications for these statements are released about two full years after the tax filing year.

The established relationship between charitable giving and broader economic trends is less certain when people change their giving as a result of infrequent events, such as tax law changes, high mortgage foreclosure rates, extreme stock market volatility, and natural disasters. As a result, the difference between *Giving USA*'s initial total estimate and the revised total estimate for some years ranges outside of the norm. This is true for 2005, for example, when contributions to support Hurricane Katrina relief efforts boosted giving significantly beyond what could have been estimated, especially since limits on charitable deductions were temporarily suspended and individuals were allowed to claim deductions into tax-year 2006 for certain types of contributions. This is also true for years that fell during the Great Recession (2007–2009), specifically the year 2009. As a result, the difference between the initial and revised total estimate for that year is larger than usual, at -9.5 percent.

The average difference between the original and revised estimates for giving by individuals for the years 2010 to 2018 as released in *Giving USA* editions 2011 to 2021 is 0.9 percent (or 2.4 percent in absolute terms).

By comparison, *Giving USA* analyzed IRS data on itemized giving by individuals for the last ten years available. For the years 2010–2017, the average percentage difference between the IRS'

initial and final estimates for individual giving is 10.8 percent (and also 10.8 percent in absolute terms).¹ The IRS tends to underestimate individual giving between its initial and revised estimates; thus, differences are usually positive. Go to www.irs.gov/taxstats for more information.

The following sections provide an overview of the methods used to develop the estimates for 2020 and prior years, beginning with the sources of giving and followed by the recipients of giving by subsector.²

Estimating giving by individuals through 2017

The *Giving USA* estimate for giving by itemizing individuals (and households) is based on a projection that incorporates historical trends in itemized giving and changes in economic variables related to personal income and wealth. These factors include personal consumption expenditures, the Standard & Poor's 500 Index, and personal income-tax rates. In spring 2011, Partha Deb, an econometrician at Hunter College in New York, tested *Giving USA's* model for estimating giving by individuals and found that personal consumption was a more accurate predictor of giving by itemizing individuals for recent years than personal income—a variable that had been used previously.

In addition, for estimating itemized charitable giving by individuals for the years 2010 to 2017, *Giving USA* used a blended forecasting model to capture the most recent IRS data available, including preliminary data on itemized giving.

Prior to the 2011 edition, *Giving USA* used only final IRS data from two years prior in the econometric model to estimate the most recent year for giving by these individuals.

To estimate non-itemized charitable giving by individuals through 2017, *Giving USA* used the latest dataset available from the Lilly Family School of Philanthropy's Philanthropy Panel Study (PPS) series, which is part of a longitudinal study of more than 9,000 households who are asked, among other

questions, about their charitable giving behaviors every other year. Each year, *Giving USA* adjusts the data for changes in household income and the changing number of non-itemizing households for the current year. For non-itemized charitable giving by individuals in 2018, *Giving USA* used information on charitable giving from the Survey of Consumer Finances (SCF) in order to better capture non-itemized donations of high net worth households.

Additions to giving by individuals in 2020

In some years, individuals make an extraordinary number of contributions in response to particular events. In the past, these events included relief and recovery efforts following the September 11 terrorist attacks and Hurricane Katrina, among others. To ensure that *Giving USA* is accurately capturing giving related to relief efforts of these unforeseeable crises, estimates for these related relief efforts are added to base estimates for charitable giving that *Giving USA* initially creates. To the 2020 individual giving estimate, *Giving USA* added \$0.592 billion in contributions to support COVID-19 relief efforts, as well as giving in response to the national movement for racial justice. For these events, Candid's tracking data serve as the basis for the estimates, which was further narrowed down to count only gifts that could be confirmed as paid by the end of calendar year 2020. This is a very conservative estimate of individual support for these relief efforts and may be updated in the future.³

While many of MacKenzie Scott's gifts in 2020 could be considered giving to COVID-19 relief or racial justice giving, all of her giving was included under the mega-gifts estimate in order to prevent double counting. See the section below for additional details.

In some years, particular individuals make very large gifts, called "mega-gifts," to charitable organizations. *Giving USA 2021* includes a conservative estimate of \$9.508 billion for gifts of this magnitude that were likely paid by

individuals in 2020. These mega-gifts are added to the individual giving estimate amount for 2020, because *Giving USA's* estimation model cannot otherwise capture these very large gifts. Table 1 lists these gifts. Mega-gifts from 2020

are added to the giving by individuals estimate for 2020. The individuals estimate for 2019 also contains mega-gifts made in that year.

Table 1
Mega-gifts included in the *Giving USA* estimate for giving by individuals in 2020

Donor(s)	Source of Wealth	Recipient	Recipient Category	Amount in Billions
MacKenzie Scott	Media	Various	Arts, Education, Environment, Health, Human Services, International Affairs, Public-Society Benefit	\$5.734
Michael Bloomberg	Media	Various	Foundations	\$1.60
Philip and Penelope Knight	Manufacturing and Retail	Knight Foundation	Foundations	\$0.9007
Jeff Bezos	Technology	Bezos Earth Fund	Foundations	\$0.79100
John and Laura Arnold	Energy; Finance	Laura and John Arnold Foundation	Foundations	\$0.482
				\$9.508 billion

Source: Maria Di Mento, "Philanthropy 50," *The Chronicle of Philanthropy*, February 9, 2021, <https://www.philanthropy.com/article/the-philanthropy-50/>

Estimating giving by individuals in 2018, 2019, and 2020

The Tax Cuts and Jobs Act (TCJA) went into effect in January 2018, and included some key changes, such as an increase in the standard deduction and a decrease in the top marginal tax rate from 39.6 to 37 percent, that are expected to have an impact on giving by individuals.⁴ To address these changes, the

school used an alternative model for individual giving that had been developed and tested separately from *Giving USA's* traditional model. This alternative individual giving model made it possible to include some of the effects of the changes from the TCJA, such as the change in the number of itemizers and top marginal tax rate. Final values are derived using the same process used previous to 2018 – the final IRS value for itemized individual giving, and an estimate derived from high quality survey data

for the average donation of a non-itemizing household.

Table 2 outlines the calculations used to arrive at the giving by individuals estimate for 2019 and 2020.

As Table 2 shows, the estimate for giving in 2020 begins with the new estimate for 2018 and adds the dollar amount of change in giving in 2019 as calculated by the alternative model for giving by individuals, as well as the calculation for mega-gifts, COVID-19 relief giving, and racial justice.

Table 2
Estimates for giving by individuals, 2018–2020
(in billions of dollars)*

2018	
2018 itemized contributions (using IRS final data for itemized contributions in 2018)	196.96
Estimate for giving by non-itemizers (using SCF, 2018)	+100.21
Total estimated individual giving	297.17
2019	
2018 individual giving (using estimate above)	297.17
Estimated change in individual giving for 2019 over 2018	+16.67
Estimate for mega-gifts paid in 2019	+3.17
Total estimated individual giving	317.00
2020	
2019 individual giving (using estimate above)	317.00
Estimated change in individual giving for 2020 over 2019	-2.41
Estimate for mega-gifts paid in 2020	+9.508
Total estimated individual giving	324.10

*Figures are rounded and may not exactly equal the total

Estimating giving by bequest

The method for estimating contributions by bequest in 2020 includes three primary components: an estimate for bequests made by estates with assets at \$5 million or more, an estimate for estates with assets between \$5 million and \$1 million, and an estimate for estates with assets below \$1 million.

Table 3 details the breakdown of giving by bequest from these three estate categories.

To estimate bequest giving by estates with assets of \$5 million or more (what *Giving USA* terms as “filing estates”), *Giving USA* followed the procedure introduced in *Giving USA 2005*. This procedure uses data collected by the Council for Advancement and Support of Education (CASE) through the Voluntary Support of

Education survey (VSE) about bequests received at institutions of higher education. CASE data are incorporated into the estimate for bequest giving because it has been demonstrated that the trend in bequest giving to higher education closely follows overall charitable bequest deduction trends as reported by the IRS.

Due to the Tax Cuts and Jobs Act (TCJA), beginning in 2018 the filing limit for estates was increased, to approximately \$10 million (for individuals) instead of \$5 million.⁵ Over time, this will have an impact on giving by bequest, but data availability to adjust the non-filing bequest methodology is limited. Due to this, our methodology for 2020 remains the same as prior years, but moving forward the methodology will need to be adjusted.

Table 3
Estimates for giving by bequest, 2020
(in billions of dollars)

Council for Advancement and Support of Education (CASE) findings, bequest receipts, higher educational institutions, 2019–2020	3.34
CASE result divided by 0.1515 (five-year average, 2015–2019) to yield base estimate of all giving by estates with assets of \$5 million or more	22.07
Total estimate for giving by estates with assets between \$1 million and \$5 million or more	22.07
Total estimate for giving by estates with assets between \$1 million and \$5 million	+8.61
Total estimate for giving by estates with assets below \$1 million	+11.24
Total estimated giving by bequest	41.91

*Figures are rounded and may not exactly equal the total. The italicized figure is not added into the total.

Giving USA incorporated CASE data by generating a ratio using historical amounts contributed by estates to higher education for

the years 2015 to 2019, as provided by CASE, to final IRS tax data on filed charitable bequest deductions for the same years. For 2020, CASE

reported to *Giving USA* that institutions of higher education received \$3.34 billion from estates. *Giving USA* took this CASE amount and divided by 0.1515 (the ratio) to get \$22.07 billion (rounded).

Added to the total figure resulting from the CASE estimate (\$22.07 billion) are two estimates of contributions made by estates with assets below \$5 million. The first method estimates giving by estates with assets between \$1 million and \$5 million, and the second method estimates giving by estates with assets below \$1 million. The methods used to estimate giving by estates below the filing threshold is deliberately conservative and is likely to underestimate total charitable bequests in a given year. In the absence of firm data about bequests from estates with gross estate value below the tax filing threshold, *Giving USA* has adopted this conservative approach that sets a lower boundary for the estimate.

“Wealthy non-filers” represent those estates with assets between \$1 and \$5 million that had previously been largely captured in the filing data but no longer are due to changes in the tax law. Using historical IRS data, it was found that these estates represented approximately 30 percent of the total amount of estate tax filings. Using this relationship, along with a modifier that represents the slight decline in giving due to lack of a tax incentive,⁶ *Giving USA* now creates an estimate for wealthy non-filers for every year post-2011 in which IRS bequest information is available, as well as for the estimation year based on the filing estate estimate. For the year 2020, this amount is \$8.61 billion.

The estimate for contributions made by estates below the federal estate tax filing threshold and below \$1 million in assets most heavily relies on the following information:

- Number of deaths for adults age 55 and above;
- Average net worth of adults age 55 and above;
- The percentage of each group, by age, that leaves a bequest (4.7 percent is

standard); and

- The average percentage of net estate value left to charity by adults age 55 and above for those estates with less than \$1 million in assets.

The estimate for contributions made by non-filing estates in 2020 takes into account the effects of the COVID-19 pandemic, which included the deaths of more than 310,000 Americans by year end.⁷ To adjust for this change, we incorporated the number of excess deaths by age range into the bequest giving model.

Giving USA estimates that non-wealthy, non-filing estates made \$11.24 billion in charitable bequests in 2020. Added together, estates with assets below \$5 million made an estimated \$19.85 billion in charitable bequests in 2020.

Estimating giving by foundations

Giving by foundations data for 2019 and earlier years are provided to *Giving USA* by Candid for giving by independent, community, and operating foundations.⁸ Candid also provides estimates for giving by corporate foundations for those years. This component is moved from Candid's estimate for giving by all types of foundations and calculated in the *Giving USA* estimate for giving by corporations. Visit www.candid.org for more information about giving by and to foundations. To account for a one-year delay in data in 2020, the school has used a model for foundation giving that had been developed and tested separately, using data provided by Candid. Estimates for all previous years are provided by Candid.

Estimating giving by corporations

The estimate for giving by corporations in 2020 is based on the most recent data available for itemized contributions claimed by companies on federal tax returns for years 2017 and prior. For estimating corporate giving in 2020, Giving

USA:

- Uses an econometric model developed by Chin, Brown, and Rooney in 2004.⁹ This model relies on final IRS corporate income and tax data for the year 2017 and economic variables, including the S&P 500 index and Gross Domestic Product (GDP);
- An estimated amount of change in charitable contributions for 2017-2018, 2018-2019, and 2019-2020 based on the model using the latest data available on changes in corporate pretax profits, GDP, and the consumer price index, all available from the Bureau of Economic Analysis.

For 2019 and years previous, Candid estimated corporate foundation grantmaking. To account for a one-year delay in data, the school estimated corporate foundation grantmaking to be \$8.10 billion. From that amount, Giving USA subtracted \$9.50 billion for the estimated amount that corporations gave to their own foundations in 2020.

Table 4 illustrates components of the estimate for giving by corporations for 2017, 2018, 2019, and 2020.



Table 4
Estimates for giving by corporations, 2017–2020
(in billions of dollars)

2017	
2017 itemized deductions for charitable contributions (IRS)	18.66
Less gifts to foundations in 2017 (Candid*)	-7.29
Plus corporate foundation grants made (Candid*)	6.46
Estimated total	17.83
2018	
2017 itemized deductions for charitable contributions (IRS)	18.66
Estimated change in corporate giving, 2018	-0.23
Sub-total before adjustments for foundations	18.43
Less gifts to foundations in 2018	-7.81
Plus corporate foundation grants made (Candid*)	+6.81
Estimated total	17.43
2019	
2017 itemized deductions for charitable contributions (IRS)	18.66
Estimated change in corporate giving in 2018	-0.23
Estimated change in corporate giving in 2019	+0.40
Sub-total before adjustments for foundations	18.84
Less gifts to foundations in 2019	-8.38
Plus corporate foundation grants made (Candid*)	+7.52
Estimated total	17.98
2020	
2017 itemized deductions for charitable contributions (IRS)	18.66
Estimated change in corporate giving in 2017	-0.23
Estimated change in corporate giving in 2018	+0.40
Estimated change in corporate giving in 2019	-1.68
Sub-total before adjustments for foundations	17.15
Less gifts to foundations in 2020^	-9.50
Plus corporate foundation grants made^	+8.10
Plus corporate giving to COVID relief & racial justice initiatives	+1.12
Estimated total	16.88

Data sources are in parentheses.

*Updated figures provided by Candid (formerly Foundation Center) in April 2020.

^ Calculated this year by taking the three-year rolling average of prior year growth rates.

Note: Figures are rounded in the report

Estimating giving to recipient organizations

Giving USA relies on data provided by other research organizations for components of the estimates for giving by type of recipient, which include organizations in the religion; education; human services; health; public-society benefit; arts, culture, and humanities; international affairs; and environment/animals subsectors, as well as for giving to foundations.

The following sections briefly describe the data sources and methods used for developing estimates for recipient subsectors.

Estimating giving to the religion subsector

The estimate for giving to religious organizations was updated in 2020 to incorporate a new baseline for giving to religion based on the Lake Institute on Faith & Giving's National Study of Congregations' Economic Practices (NSCEP) survey data.¹⁰ The new baseline estimate for giving to religion in 2017 is \$125.0 billion.

Methodology for estimating giving to religion for 2019 and 2020

In this edition, *Giving USA* updated its estimate for giving to religion based on its receipt of 2019 fiscal year data from the Evangelical Council for Financial Accountability (ECFA) and other religious congregations.¹¹ For the year 2019, *Giving USA* estimates that giving to religion amounted to \$129.79 billion, an increase of 3.6 percent over 2018 (in current dollars).¹²

Because denominational contribution data are typically released a year or more after *Giving USA* releases its initial estimates for giving by subsector, for the current year's estimate of giving to religious organizations, *Giving USA* used the average inflation-adjusted rate of change for giving by these organizations for the last four years for which data are available: 2016 to 2019. Using the inflation-adjusted growth rate, we estimated an initial change in inflation-adjusted dollars for 2020 of -0.2 percent.

This figure is applied as the rate of change for inflation-adjusted dollar giving to religion between 2019 and 2020, giving a 2020 estimate of \$131.08 billion. The final estimate also includes a \$20 million adjustment for giving to COVID-19 relief and racial justice giving.

Estimating giving to foundations

Historically, *Giving USA's* estimate relied solely on final data from Candid on giving to foundations. While *Giving USA* continues to use Candid data for its giving to foundations estimate, since 2005, *Giving USA* has made adjustments for the following items:

- Adjusting for Warren Buffett's gifts to the Bill & Melinda Gates Foundation, which began in 2006. *Giving USA's* Advisory Council on Methodology agreed to adjust for these gifts because they are quickly distributed to nonprofit organizations across the charitable subsectors;
- Adjusting for pharmaceutical donations to operating foundations that are redistributed to patient assistance programs that provide individuals with medications;
- Adding disaster gifts made to foundations in particular years; and
- Adding mega-gifts made to foundations in particular years.

Table 5 shows giving to foundations estimates for the years 2014 to 2018, including a breakdown of Candid's original estimates and *Giving USA's* adjustments.

Table 5

Calculations for giving to foundations, 2014–2018

(in billions of dollars)

	Candid data for giving to foundations	Estimated pharmaceutical gifts	Verified Warren Buffett gifts to the Bill & Melinda Gates Foundation	Final Calculation
2014	53.43	-6.71 [^]	-2.10	44.63
2015	48.15	-6.69 [^]	-2.16	39.29
2016	52.52	-9.54 [^]	-2.20	40.78
2017	65.71	-10.90 [^]	-2.42	52.39
2018	64.72	-12.67 [^]	-2.60	49.45

[^] Based on verified IRS Forms 990 contributions paid out to individuals via 13 top patient assistance programs for 2014–2018. Figures are a very conservative estimate for overall giving to patient assistance programs for these years. All figures are rounded.

Methodology for estimating giving to foundations in 2019 and 2020

Giving USA estimates that giving to foundations totaled \$58.17 billion in 2020. Because Candid data for giving to foundations in 2019 will not be available until 2022, Giving USA created the 2019 and 2020 estimates by incorporating the following steps:

- Calculating an estimate for giving to all foundations in 2019 by averaging the last five years of real growth rate data provided by Candid and projecting this forward. This amount equals \$68.74 billion in 2019 and \$72.56 billion in 2020;
- Calculating an estimate for giving by pharmaceutical companies' operating foundations to patient assistance programs that are then passed on to individuals. For 2019, this amount equals \$14.38 billion, which was then subtracted from the estimated \$68.74 billion given to foundations as noted above. For 2020, this amount equals \$16.22 billion, which was then subtracted from the estimated \$72.56 billion in 2020 (These \$14.38 and \$16.22 billion values are used as Giving USA's estimates for giving to individuals in 2019 and 2020);

- Subtracting the verified amount of contributions made by Warren Buffett to the Bill & Melinda Gates Foundation, which totaled \$2.74 billion in 2019 and \$2.23 in 2020;
- Adding \$0.279 billion in COVID-19 relief and racial justice giving in 2020; and
- Adding \$5.37 billion in mega-gifts made to foundations in 2019 and \$3.77 billion in mega-gifts made to foundations in 2020.

Estimating giving to other subsectors

For estimating charitable contributions to recipient subsectors other than religion and foundations, *Giving USA* collaborates with nonprofit research firm DataLake, LLC, to obtain giving data from nonprofit organizations' Forms 990 and 990-EZ.

Beginning in 2018, *Giving USA* shifted from using the IRS Statistics of Income (SOI) dataset to using final IRS-provided e-file data, combined with data from the Revenue Transaction Files (RTF), as well as Candid-provided data from scanned paper filings, to calculate the subsector estimates for *Giving*

USA. For 2019, we continue to use this method, with 2017 data added to the dataset.

These new data sources offer two distinct advantages over the SOI data used in previous years:

- They are provided with one fewer year of lag, so *Giving USA* now only needs to estimate the dollar amount of change for two years instead of three.
- They provide information from several thousand more organizations per year on which to base the estimates, reducing *Giving USA's* reliance on weighting up the SOI data.

DataLake categorizes organizations contained in these data sources using National Taxonomy of Exempt Entities (NTEE) codes to estimate amounts of giving to the education; human services; health; public-society benefit; arts, culture, and humanities; international affairs; and environments/animals subsectors. See the NTEE code section of this report for more details about how charities are categorized.

The econometric process that *Giving USA* uses incorporates historical trends in charitable giving to organizations and changes in economic variables. The model predicts the dollar amount of change in giving to each subsector for 2019 and 2020 by incorporating inflation-adjusted changes in:

- The Standard & Poor's 500 Index;
- Personal income;
- Total giving two years ago (lagged); and
- Contributions to the same subsector one year earlier (lagged).

This model was developed and tested by Partha Deb, an econometrician and specialist in time-series forecasting. The model was first implemented with *Giving USA 2008*.

In some years, *Giving USA* adds additional amounts to the estimated totals for giving to particular subsectors to capture contributions given under unusual circumstances or for gifts that are exceptionally large.

In 2019, the additions to the giving to foundations estimate represent two individual contributions and a mega-bequest that surpassed the \$300 million mega-gift threshold for 2019 and are reflected in the giving by individuals estimate and bequest estimate for that year.

For 2020, *Giving USA* added \$9.508 billion in mega-gifts to the respective subsectors that received those gifts.¹³ Additionally, *Giving USA* added \$4.087 billion to the 2020 estimates for the recipient subsectors in support of COVID-19 relief efforts and giving to support racial justice. This is a very conservative estimate of contributions to these relief efforts and may be updated in the future.¹⁴ The subsector breakdown of the total of \$13.595 billion in adjustments in 2020 is as follows (note all numbers are rounded):

- \$2,823.6 million to education;
- \$3,298.6 million to human services;
- \$929.2 million to health;
- \$2,086.6 million to public-society benefit;
- \$125.6 million to international affairs;
- \$130.3 million to arts; and
- \$128.0 million to environment/animals;

As noted in the preceding sections, *Giving USA* also added \$20 million and \$4.0531 billion in mega-giving, COVID-19 relief, and racial justice giving to the 2020 estimates for giving to religion and giving to foundations, respectively.

For inquiries about the methodology for this year's *Giving USA*, please contact Anna Pruitt (anpruitt@iupui.edu), Managing Editor of *Giving USA*, and Jon Bergdoll (jjbergdo@iupui.edu), Statistician at the Indiana University Lilly Family School of Philanthropy.

Endnotes

- 1 The IRS ceased publishing this data series in 2017.
- 2 For more information on the original model, see: Partha Deb, Mark Wilhelm, Patrick Rooney, and Melissa Brown, "Estimating Charitable Deductions in *Giving USA*," *Nonprofit and Voluntary Sector Quarterly*, December 4, 2003, 548-567
- 3 Candid provided the data used to create this estimate. Learn more about Candid's tracking of COVID-19 here: <https://candid.org/explore-issues/coronavirus> and racial justice tracking here: <https://candid.org/explore-issues/racial-equity> The Indiana University Lilly Family School of Philanthropy's adjustment only includes gifts paid in 2020, which was determined using a number of sources, including extensive web searches of news reports and charities' websites, as well as data from research centers and government agencies.
- 4 "H.R.1, An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018," Congress.gov, retrieved March 2018, <https://www.congress.gov/bill/115th-congress/house-bill/1>
- 5 Same as note 4.
- 6 David Joulfaian, "Estate Taxes and Charitable Bequests by the Wealthy," Working Paper 7663, National Bureau of Economic Research, April 2000, www.nber.org
- 7 Mike Stobbe, "More than 3 million people died in 2020—the deadliest year in US history," *USA Today*, December 22, 2021, <https://www.usatoday.com/story/news/nation/2020/12/22/2020-deadliest-year-united-states-coronavirus/4006270001/> ; *2020 Excess Deaths in the U.S. General Population by Age and Sex*, Society of Actuaries, 2021, <https://www.soa.org/globalassets/assets/files/resources/research-report/2021/excess-deaths-gen-population.pdf>
- 8 Data on giving by and to foundations are available on Candid's website at www.candid.org
- 9 A more technical explanation of the *Giving USA* estimating procedure for giving by corporations appears in a paper written in 2004 by William Chin, Melissa Brown, and Patrick Rooney, which is available at www.philanthropy.iupui.edu/research
- 10 For more information, see www.nscep.org
- 11 Data about Evangelical Council for Financial Accountability (ECFA) members' charitable receipts obtained directly from ECFA in April 2021. *Giving USA* only uses religious organizations in its dataset that can be categorized as "X" according to the NTEE coding system.
- 12 Same as note 11.
- 13 Maria Di Mento, "Philanthropy 50," *The Chronicle of Philanthropy*, February 9, 2021, <https://www.philanthropy.com/article/the-philanthropy-50/>
- 14 Same as note 3.

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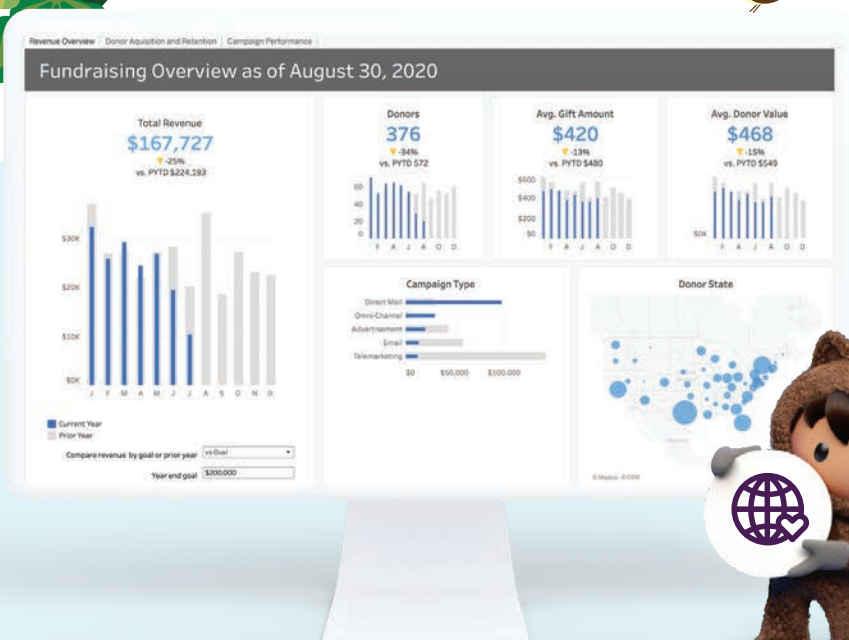
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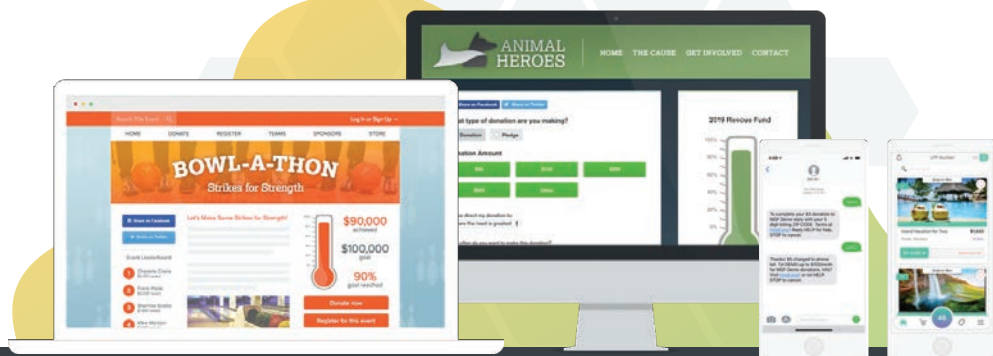
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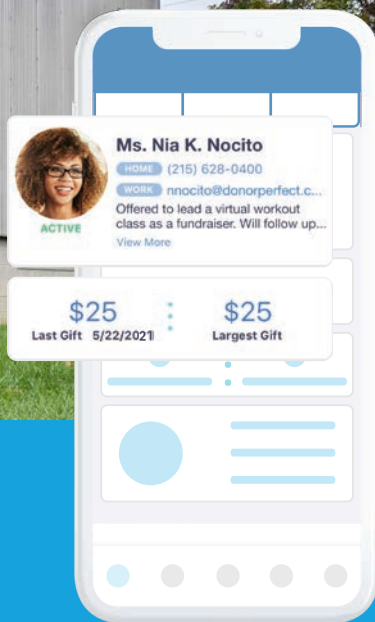
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