Join the conversation! Use our special hashtag, #GivingUSA2019
What is *Giving USA*?

- The longest-running annual report on U.S. charitable giving
- Estimates for:
  - Sources of giving
  - Amounts received by type of organization
- Published by Giving USA Foundation™
- Begun in 1956 by the American Association of Fundraising Counsel, now The Giving Institute
- Made possible by contributions from The Giving Institute member firms, foundations, and other donors
- Researched and written by the Indiana University Lilly Family School of Philanthropy
Giving reached $427 billion amid a complex year

- 2018 follows 4 years of solid growth, including record-breaking 2017.
- Both economic conditions and the policy environment influenced giving.
- One size does not fit all—overall trends affected specific sectors and individual organizations differently.
Sources of giving had mixed results

In 2018, giving increased for two donor types and declined for two donor types*

Giving by individuals
- 1.1% (nominal)
  - 3.4% (inflation adjusted)

Giving by foundations
- 7.3% (nominal)
  - 4.7% (inflation-adjusted)

Giving by bequests
- 0.0% change (nominal)
  - 2.3% (inflation-adjusted)

Giving by corporations
- 5.4% (nominal)
  - 2.9% (inflation-adjusted)

*This statement reflects inflation-adjusted numbers.
Tax Cuts and Jobs Act went into effect in 2018

Factors affecting giving include:

• The increase in the standard deduction
  → Reduces incentives to give
• The increase in the maximum charitable deduction
  (60% of adjusted gross income)
  → Expanded incentives to give for high net worth individuals
• Cap on state and local tax (SALT) deductions
  ↓ Regional and local incentives depend state-by-state
Some economic indicators may have boosted growth in giving:

- **Disposable personal income** grew 5% over 2018
- **Gross domestic product** grew 5.2% over 2018

Stock market volatility may have decreased giving by individuals:

- **S&P volatility** at the end of 2018 may have influenced giving
Policy environment had complex impacts

- New tax law
- Policy environment
- Uncertainty surrounding policy impact

Various sectors of the economy and of philanthropic giving will be affected differently.
2018 contributions: $427.71 billion by source
(in billions of dollars—all figures are rounded)

- **Individuals**: 68% ($292.09 billion)
- **Foundations**: 18% ($75.86 billion)
- **Bequest**: 9% ($39.71 billion)
- **Corporations**: 5% ($20.05 billion)

<table>
<thead>
<tr>
<th>Source</th>
<th>2016-2017</th>
<th>2017-2018</th>
<th>2016-2018 cumulative*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>-1.7%</td>
<td>4.9%</td>
<td>3.1%</td>
</tr>
<tr>
<td>Individuals</td>
<td>-3.4%</td>
<td>3.5%</td>
<td>-0.1%</td>
</tr>
<tr>
<td>Foundations</td>
<td></td>
<td>4.7%</td>
<td>14.9%</td>
</tr>
<tr>
<td>Bequests</td>
<td>-2.3%</td>
<td></td>
<td>12.3%</td>
</tr>
<tr>
<td>Corporations</td>
<td></td>
<td>-4.0%</td>
<td>2.9%</td>
</tr>
</tbody>
</table>

Percentage change from previous year

*The two-year change is calculated separately and is not the sum of the changes in the two years.
Giving by source: Percentage of the total in five-year spans, 1979-2018 (in inflation-adjusted dollars, 2018=$100)
2018 contributions: $427.71 billion by type of recipient organization (in billions of dollars—all figures are rounded)

- **Health**: 10% ($40.78 billion)
- **Education**: 14% ($58.72 billion)
- **Human Services**: 12% ($51.54 billion)
- **Gifts to grantmaking foundations**: 12% ($50.29 billion)
- **Public-Society Benefit**: 7% ($31.21 billion)
- **Arts, Culture & Humanities**: 5% ($19.49 billion)
- **International Affairs**: 5% ($22.88 billion)
- **Environment/Animals**: 3% ($12.70 billion)
- **Religion**: 29% ($124.52 billion)
- **Unallocated Giving**: 2% ($6.53 billion)
- **To Individuals**: 2% ($9.06 billion)

* Estimate developed jointly by Candid (formerly Foundation Center) and Giving USA
** Includes gifts to non-grantmaking foundations, deductions carried over, contributions to organizations not classified in a subsector, and other unallocated
(in inflation-adjusted dollars, 2018 = $100)

<table>
<thead>
<tr>
<th>Type of Recipient Organization</th>
<th>2016-2017</th>
<th>2017-2018</th>
<th>2016-2018 cumulative*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Religion</td>
<td>-3.9%</td>
<td>8.6%</td>
<td>-3.9%</td>
</tr>
<tr>
<td>Education</td>
<td>-3.7%</td>
<td>4.0%</td>
<td>4.6%</td>
</tr>
<tr>
<td>Human Services</td>
<td>-2.7%</td>
<td></td>
<td>1.2%</td>
</tr>
<tr>
<td>Foundations</td>
<td>33.1%</td>
<td>-9.1%</td>
<td>21.0%</td>
</tr>
<tr>
<td>Health</td>
<td>5.7%</td>
<td></td>
<td>3.3%</td>
</tr>
<tr>
<td>Public-society benefit</td>
<td>-2.3%</td>
<td>3.9%</td>
<td>-2.4%</td>
</tr>
<tr>
<td>Arts, culture, and humanities</td>
<td>-6.0%</td>
<td>11.1%</td>
<td>8.7%</td>
</tr>
<tr>
<td>International affairs</td>
<td>-6.0%</td>
<td>7.0%</td>
<td>0.5%</td>
</tr>
<tr>
<td>Environment/animals</td>
<td>1.2%</td>
<td>7.2%</td>
<td>8.5%</td>
</tr>
</tbody>
</table>

*The two-year change is calculated separately and is not the sum of the changes in the two years.
Recipient organizations saw uneven results

These sectors grew in 2018:*  
• International affairs  
• Environment and animals

These sectors stayed relatively consistent in 2018:*  
• Arts, culture & humanities  
• Health  
• Human services

These sectors declined in 2018:*  
• Education  
• Religion  
• Public-society benefit  
• Foundations

*These statements reflect nominal rates.
Smaller, newer subsectors grew faster

**International affairs**
- +9.6% (nominal)
- +7.0% (inflation-adjusted)
- 5% of overall giving

**Environment and animals**
- +3.6% (nominal)
- +1.2% (inflation-adjusted)
- 3% of overall giving

*Trends over time*

*Values are in billions of US dollars.*
After a strong 2017, some categories faltered in 2018

Sectors which saw the largest growth in 2017 also saw the largest decline in 2018.* Each sector had positive two-year growth.*

*These statements reflect nominal rates.
Giving by type of recipient: Percentage of the total in five-year spans, 1979-2018*
(adjusted for inflation, 2018 = $100; does not include “unallocated”)

*Giving to foundations began to be reported in 1978, and giving to environment/animals and international affairs began to be tracked in 1987. Not all percentages are shown. Giving USA uses the CPI to adjust for inflation.
Total giving as a percentage of Gross Domestic Product, 1978-2018 (in inflation-adjusted dollars, 2018=$100)
Individual giving as a percentage of disposable personal income, 1978-2018 (in current dollars)
Corporate giving as a percentage of corporate pre-tax profits, 1978-2018 (in current dollars)
The number of 501(c)(3) organizations, 2007–2017

<table>
<thead>
<tr>
<th>Year</th>
<th>Number</th>
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</thead>
<tbody>
<tr>
<td>2007</td>
<td>1,128,367</td>
</tr>
<tr>
<td>2008</td>
<td>1,186,915</td>
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<tr>
<td>2009</td>
<td>1,238,201</td>
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<tr>
<td>2010</td>
<td>1,280,739</td>
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<tr>
<td>2011</td>
<td>1,080,130</td>
</tr>
<tr>
<td>2012</td>
<td>1,081,891</td>
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<td>2013</td>
<td>1,052,495</td>
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<td>2014</td>
<td>1,117,941</td>
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<tr>
<td>2015</td>
<td>1,184,547</td>
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<tr>
<td>2016</td>
<td>1,237,094</td>
</tr>
<tr>
<td>2017</td>
<td>1,286,181</td>
</tr>
</tbody>
</table>
Understand new trends in giving.

Talk to your donors about how the policy climate affects them.

Embrace new financial tools.

Be responsive to the shifting landscape of philanthropy.
What did you take from these results?
Thank you for joining us!

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