

---

# CHAPTER ONE

---

## Charitable Giving Law: Basic Concepts

§ 1.4 Statistical Profile of Charitable  
Sector 3

### § 1.4 STATISTICAL PROFILE OF CHARITABLE SECTOR

pp. 23–24. *Delete last two paragraphs on p. 23 and carryover paragraph on p. 24, and substitute:*

Charitable giving in the United States in 2006 amounted to, as noted, an estimated \$295.02 billion.<sup>127</sup> Giving by living individuals in 2006 totaled an estimated \$222.89 billion; individual giving constituted an estimated 75.6 percent of all charitable giving in 2006. Grantmaking by private foundations (other than corporation-related foundations) was an estimated \$36.5 billion in 2006, accounting for an estimated 12.4 percent of total giving in 2006. Charitable bequests in 2006 were estimated to total \$22.91 billion, representing 7.8 percent of the estimated contributions made in 2006. Gifts from corporations (including corporate foundations) in 2006 totaled an estimated \$12.72 billion; giving from this source was estimated to be 4.3 percent of the 2006 total.

Giving to religious organizations amounted to an estimated \$96.82 billion in 2006, accounting for about 32.8 percent of total giving during the year. In the realm of education, giving totaled an estimated \$40.98 billion for 2006; this amounted to an estimated 13.9 percent of total giving in 2006. Giving to human services organizations was an estimated \$29.56 billion in 2006; this was 10 percent of total estimated giving for the year. Contributions to grant-making foundations were estimated to be \$29.5 billion in 2006, amounting to approximately 10 percent of the year's giving. Contributions to public-society benefit organizations in 2006 totaled about \$21.41 billion; giving

---

<sup>127</sup> The foregoing data are from *Giving USA 2007* (Glenview, IL: Giving USA Foundation, researched and written by the Center on Philanthropy at Indiana University, 2007). The Foundation is a public service initiative of the Giving Institute: Leading Consultants to Non-Profits (formerly the American Association of Fund Raising Counsel).



#### CHARITABLE GIVING LAW: BASIC CONCEPTS

for this purpose accounted for about 7.3 percent of total giving in 2006. Giving to health care entities in 2006 totaled an estimated 20.22 billion, representing about 6.9 percent of all gifts for the year. Giving to organizations in the arts, culture, and humanitarian fields was about \$12.51 billion in 2006; this was an estimated 4.2 percent of all giving in 2006. Giving to international affairs organizations was \$11.34 billion in 2006; this represented about 3.8 percent of total estimated giving for the year. Giving to environmental and animal organizations totaled an estimated \$6.6 billion in 2006; these organizations received about 2.2 percent of all charitable contributions in 2006. Unallocated contributions were estimated to be \$26.08 billion or 8.8 percent of the 2006 total.