

Georgia Gives 2008

Charitable Giving in Georgia

A report prepared by



December 2008

Philanthropy is a potent force for good. Every culture practices it; every culture benefits from it. Such a force must be studied and understood. It must be strengthened and focused, so that it can be put to work in the most effective way possible.

The Center on Philanthropy at Indiana University does just that. As part of Indiana University-Purdue University Indianapolis (IUPUI), the Center draws on remarkable resources—and its own 20 years of experience—in its quest to establish a seamless link between philanthropic research and practice.

Whether researching, studying, teaching, or developing and sharing best practices, the Center stands at the heart of philanthropy.

The Center on Philanthropy at Indiana University increases the understanding of philanthropy and improves its practice through programs in research, teaching, public service, and public affairs.

The Center on Philanthropy at Indiana University is a part of the IU School of Liberal Arts at Indiana University-Purdue University Indianapolis. The Center has academic and research programs on the IUPUI and the IU-Bloomington campuses.

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Fall 2008

Dear Georgian:

The Wilbur and Hilda Glenn Family Foundation and the Center on Philanthropy at Indiana University are proud to present *Georgia Gives 2008*, one of the first studies of its kind that provides a truly useful comparative look at regional differences in charitable giving between the Atlanta Metropolitan Statistical Area and other parts of Georgia as well as to national benchmarks.

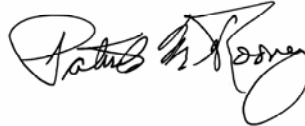
From these findings, nonprofit organizations can identify aspects of giving that are specific to each region in Georgia and evaluate their own giving programs in that context. Donors could find areas that may seem comparably well-supported or under-funded as part of their environmental scan before making a significant gift. Policy makers can identify the current level of private philanthropic funding for institutions that serve statewide goals—an educated populace, healthy citizens, or safe communities.

We hope this report will be helpful to you—the staff of nonprofit organizations, your boards and donors—in understanding more fully the important role that philanthropy plays and ultimately in helping you increase the effectiveness of your giving program.

Sincerely,



Thomas K. Glenn, II
President
Wilbur and Hilda Glenn Family Foundation



Patrick M. Rooney
Interim Executive Director
Center on Philanthropy at Indiana University

Georgia Gives 2008

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The IRS and its Business Master File, now available online, which made it possible to create the sample for the nonprofit survey

Many staff members at the Center on Philanthropy at Indiana University worked on the study's design, data analysis, preparation of text and graphics, editing, review, production assistance, and media relations. We would like to specifically mention just a few of those individuals.

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Georgia Gives 2008

Key Findings

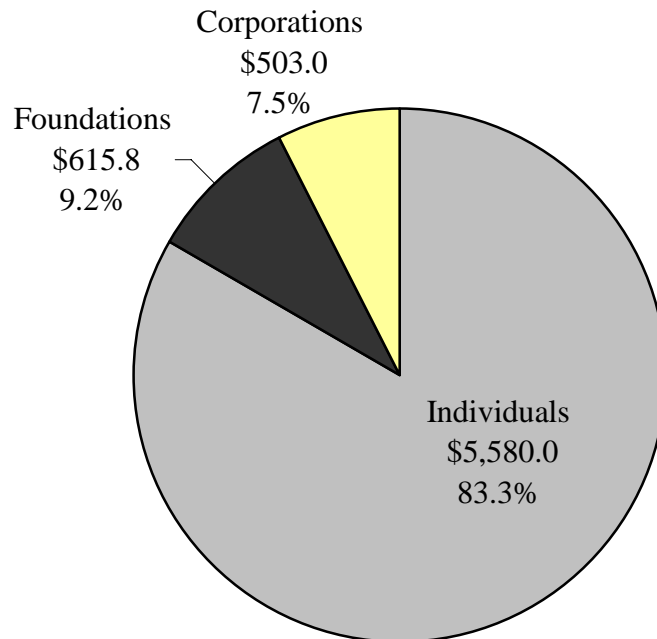
Georgia Gives 2008 examines all sources of charitable giving and all types of recipients of that giving using the same framework that is used for the annual “yearbook of philanthropy,” *Giving USA*, which is published by Giving USA Foundation and researched and written by the Center on Philanthropy at Indiana University. This study, one of the first of its kind, endeavors to explain the differences between the Atlanta Metropolitan Statistical Area and other parts of Georgia. Knowing who is giving, why they give, and where their gifts are going offers the Georgia community a view of the philanthropic landscape and provides a picture of the flow of resources in its philanthropic economy.

Individuals contributed an estimated \$5.58 billion. Just over 77.5 percent of Georgia households gave to charity in 2007, a 7 percentage point increase in the share of Georgians that donate to charity compared to households nationally. According to the survey, 68.7 percent of Georgia residents felt that “those with more should help those with less” as a major motivation and 23.5 percent selected it as a minor motivation. Georgia residents selected religious beliefs as the second highest major motivation for giving to charity (66.7 percent). Nearly 80.2 percent of all Georgia donors agreed they would give more to charity if more funding went directly to programming rather than being spent on fundraising or administration. In addition, 80 percent of Georgia respondents reported that they would give more if they felt more financially secure. Finally, over half (58.4 percent) of Georgia residents reported that they have stopped giving to a particular charity because they stopped their involvement with the organization.

Foundations contributed an estimated \$615.8 million in 2006 (latest year available). Nearly 76.6 percent of grant dollars awarded by Georgia foundations in 2006 stayed in Georgia. Georgia foundations give a slightly larger percentage (12.1 percentage points more) to educational organizations than U.S. foundations. A lower percentage of grant dollars went to health organizations (7 percent) than nationally (25 percent). A major grantmaker in the Georgia region has been the Robert W. Woodruff Foundation, the foundation of the former leader of the Coca-Cola Company, contributing 16.3 percent of all Georgia foundation grantmaking.

Georgia charities surveyed reported an estimated \$503 million received from **corporate funders** that include \$144 million in grantmaking from corporate foundations. Corporate giving in Georgia is 3.2 percent of the total estimated corporate giving nationally. Large nonprofit organizations were more likely than small organizations to receive corporate contributions; the average amount received was very high (\$858,909 in large nonprofits) compared with the average amount received at small organizations (\$1,423). Georgia corporate foundations made approximately \$144 million in grants to nonprofit organizations in 2006. Public-society benefit organizations (e.g., United Way, community foundations) received the largest share of corporate giving from Georgia corporate foundations (32.3 percent). More than half of all grant dollars by corporate foundations went to organizations located outside of Georgia (55.6 percent).

2007 Contributions: \$6.698 billion by Source of Contributions for Georgia
(in millions)



- Georgia households, foundations, and corporations gave an estimated total of \$6.698 billion to nonprofits in the U.S. in 2007.
- Living individuals contributed 83.3 percent of this total and gave an estimated \$5.58 billion in 2007. Georgia donors gave, on average, \$2,381, compared with an estimated U.S. average of \$2,247.
- Georgia foundations, not including corporate foundations, granted an estimated \$615.8 million. This is 9.2 percent of the total estimated in charitable gifts for 2007.
- Corporate funders and their foundations gave an estimated \$503 million, or 7.5 percent of the total.

Compared to national percentages (excluding bequests), Georgia has:

- A comparable share of individual giving, at 83.3 percent, which is close to the 80.9 percent reported in *Giving USA 2008* for the U.S. in 2007.
- A slightly higher percentage of contributions from corporations (7.5 percent compared to 5.5 percent in the U.S. in 2007). Note that Georgia private industry accounts for 2.9 percent of the national level, compared to 3.2 percent of the U.S. population.
- A lower share of the total from foundations (9.2 percent compared to 13.6 percent).

Georgia Gives 2008

Introduction

Background Information about Georgia

9.3 million estimated population in 2006
3.2 percent of the total U.S. population
9th most populated state in the U.S.

The population of Georgia is
58.7 percent white
29.6 percent black/African American
7.4 percent of Hispanic or Latino origin
(any race)
4.3 percent from other minority groups

960,009 Georgians in Fulton County, 10.3
percent of Georgia's population

\$46,832 median household income, below
the national average of \$48,451

15 percent of people live in poverty

82 percent graduated from high school
27 percent have a bachelor's degree or
higher

31 percent with a bachelor's degree live in
an urban area

17.8 percent with a bachelor's degree live
in a rural area

18 percent employed in education,
health care, and social assistance

12 percent employed in manufacturing
12 percent employed in retail trade

Source: U.S. Census Bureau, 2006 American
Community Survey

The nonprofit sector plays a vital role in American life. Occupying the space outside of business and government yet influenced by both, nonprofits address peoples' physical, intellectual, and spiritual needs. Nonprofits' unique place in society allows them to not only provide services, but also guard the values of their constituents, advocate for them, and facilitate connections among those involved with the organizations.¹ Nationwide, there are over 1.4 million nonprofits² with yearly revenue of nearly 1.1 trillion dollars³ which account for 8.3 percent of wages and salaries paid in the U.S.⁴ They run from large hospitals that derive their revenue mainly from fees to small social service groups run by part-time volunteers.

Philanthropy is incredibly important to American nonprofits. *Giving USA*, published by the Giving USA Foundation and researched and written at the Center on Philanthropy at Indiana University, estimates that \$306.39 billion was given to charity in 2007. Living individuals gave \$229.03 billion. Corporations and corporate foundations contributed \$15.69 billion, while independent and community foundations gave \$38.52 billion. The remainder of the total came from bequests at \$23.15 billion.⁵

Atlanta has attracted large nonprofits.

There are 7,500 nonprofits in the metro Atlanta area, according to the Georgia Center for Nonprofits. During the past 15 years a number of national nonprofits moved headquarters operations to the city. HandsOn Network and Habitat for Humanity International have both moved their administrative headquarters to the state's capital. Other large nonprofits have made their home in Atlanta for years: the Arthritis Foundation moved to Atlanta in 1977, the American Cancer Society in 1987, CARE in 1993, and the Boys & Girls Clubs of America in 1994.

Why Study Georgia?

Every state has a unique mix of demographic, economic, religious and historical factors which influence giving patterns. When philanthropy data from individual states differs from benchmarks set by large, national studies like *Giving USA* and the Center on Philanthropy Panel Study, one must look to the differences between states. Several characteristics which set Georgia apart are examined below. It is helpful to keep these broad themes and important characteristics in mind when interpreting the data contained in this report.

Georgia's Characteristics

Georgia is the communications and transportation center for the Southeast with major interstates, railways, and the world's busiest international airport. The largest state in the Southeast, Georgia is also the ninth most populous state in the United States with 9.3 million residents in 2006.

From 2006 to 2007, Georgia had 18 counties among the nation's 100 fastest-growing counties, the most of any state. The capital, Atlanta, encompasses 28 counties that account for more than 54 percent of the state's entire population (5.1 million residents). The growth of Atlanta has been explosive, producing two distinct parts of Georgia. Atlanta and its suburbs are a modern, industrial, urban complex with many people born outside the state. The rest of the state remains rural by comparison with declining populations and wealth and resembles much of the rural old South.

Georgia is home to almost 70 public colleges, universities, and technical colleges in addition to over 45 private institutes of higher learning. Three universities - Kennesaw, University of Georgia and Georgia State - offer nonprofit management degrees, which greatly helps area nonprofit organizations find qualified candidates.

The birthplace of Martin Luther King, Georgia is also home to ten historically black colleges and universities such as Albany State University, Clark Atlanta University, Morehouse College, and Spelman College. The HOPE Scholarship, funded by the state lottery, is available to all Georgia residents who have graduated from high school with a 3.0 or higher grade point average and who attend a public college or university in the state. This scholarship has had a significant impact on the state university system, increasing competition for admission and increasing the quality of education. Giving to education by Georgia households is 5.4 percent of all household giving in Georgia.

Religion is an important part of Georgian's lives. Georgia shares its Protestant heritage with much of the Southeastern United States. The number of Roman Catholics, however, is growing in the state because of the influx of Northeasterners resettling in the Atlanta metro area and because of large Hispanic immigration into the state.

Accordingly, one of the major reasons individuals cited for their giving was religious beliefs (66.7 percent). Also, giving to religion was higher than any other recipient subsectors with 55.5 percent of all individual giving going to religious institutions. Foundation giving to religion as a percentage of total giving was 10.1 percent, about twice the national average (2.3 percent). Oddly, religious giving by individuals as a percentage of total giving was actually lower than the national average (55.5 versus 61.0 percent). This is likely explained by higher giving by

Georgians to public-society benefit organizations and human services groups such as those who serve basic needs and youth and family services.

The per capita personal income for residents of the Atlanta region was \$36,060, approximately equal to the national average of \$ 36,714.⁶ The per capita personal income for residents of Georgia for 2006 was \$32,095, 14.4 percent lower than the national average.⁷ Georgia's 2007 total gross domestic product was \$396 billion.⁸ There are 15 Fortune 500 companies and 26 Fortune 1000 companies with headquarters in Georgia, including such names as Home Depot, UPS, Coca Cola, Delta Air Lines, AFLAC, Southern Company, and SunTrust Banks. Georgia has over 1,700 internationally headquartered facilities representing 43 countries, employing more than 112,000 Georgians with an estimated capital investment of \$22.7 billion.⁹

Objectives

The goal of *Georgia Gives 2008* is to report the sources, recipients, and scope of giving in Georgia. Comparisons with national data provide context and show the distinctive character of philanthropy in Georgia. Acting on careful assessment of these national benchmarks can improve both the understanding and practice of philanthropy in Georgia.

This study of Georgia's philanthropic landscape focuses particularly on formal donations that qualify for tax deduction under the Internal Revenue Code. This includes donations to 501(c)(3) charities as well as religious organizations. While informal philanthropy such as giving to friends and relatives, volunteering, or donating to unincorporated groups is important to American society, these are not included in this report.

Georgia Gives 2008 compiles data from all areas of the private and nonprofit sectors to provide the most accurate and up-to-date information. Individuals in Georgia were surveyed to determine how much, where, and why people and organizations give to charitable causes and what types of organizations Georgia residents support with their gifts. Foundation information was obtained through IRS Forms 990-PF, as available on FoundationSearch.com, Foundation Center, and Guidestar.org. Information from secondary sources is also included, such as analyzed data from the Center on Philanthropy Panel Study. Three methods were used to assess corporate giving in Georgia, a mail survey of nonprofit organizations, analysis of a database containing corporate gifts made to Georgia nonprofits, and analysis of a database of corporate foundation grants.

Area of focus

The study focuses on sources of giving in the state of Georgia and the Atlanta Metropolitan Statistical Area (MSA), covering the counties of:

- Barrow, Bartow, Butts, Carroll, Cherokee, Clayton, Cobb, Coweta, Dawson, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Haralson, Heard, Henry, Jasper, Lamar, Meriwether, Newton, Paulding, Pickens, Pike, Rockdale, Spalding, and Walton.

Metropolitan statistical areas expand beyond city limits and are defined by looking at large population centers and determining what adjacent communities are most socially and economically involved with them.

There are four primary sources of charitable gifts to nonprofit organizations in the United States.

- Living Individuals,

- Foundations,
- Corporations and corporate foundations, and
- Bequests.

This report will examine giving by living individuals, foundations, and corporations.

Individual gifts represent the largest portion of gifts made to charitable causes in the United States. According to *Giving USA 2008*, individuals contributed an estimated \$229.03 billion in 2007, or about 82.4 percent of the total estimated giving (including bequests) of \$306.39 billion.¹⁰ These gifts, which are defined as donations of money or assets by a living individual, can range from multimillion-dollar gifts by wealthy donors to donations of food to a local food bank. Total individual giving continues to rise, from \$83.24 billion in 1967 (in inflation-adjusted 2007 dollars) to \$229.03 billion in 2007.¹¹ Georgia households gave an estimated \$5.58 billion to charity in 2007, 2.4 percent of the total estimated giving by all U.S. households.

An independent or private foundation is defined as “a nongovernmental, nonprofit [entity] with its own funds... established to maintain or aid educational, social, charitable, religious, or other activities serving the common welfare, primarily by making grants to other nonprofit organizations.”¹² The Foundation Center estimated that Georgia has approximately 1,334 private or independent foundations not including corporate foundations. Georgia’s private foundations gave an estimated \$519.5 million to charity in 2006. Another form of foundation is a community foundation. These differ from most private foundations because they generate funding from a broad range of donors to their endowment rather than from one individual, family, or organization. Georgia’s community foundations gave an estimated \$96.3 million to nonprofit organizations.

Corporations make gifts directly to charities in cash or in-kind—giving either products or equipment—and through grants made by corporate foundations funded through prior years’ corporate profits. Charitable contributions by U.S. companies and corporate foundations grew at a relatively modest rate in 2006 with a rise in corporate profits.¹³ Nationwide, corporations donated an estimated \$15.69 billion in 2007.¹⁴ Corporate giving in Georgia is an estimated \$503 million, based on a survey of Georgia charities that includes \$144 million in grantmaking from corporate foundations. Corporate giving in Georgia is 3.2 percent of the total estimated corporate giving nationally.

Charitable bequests amounted to 23.15 billion dollars in 2007, 7.6 percent of the total given in the United States that year.¹⁵ Charitable bequests will likely continue to grow as the wealthy choose to give away some of their savings at death rather than passing it on to relatives.¹⁶

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- ¹ Salamon, Lester M. *America's Nonprofit Sector: A Primer*. 2nd ed. New York: The Foundation Center, 1999. pp. 15-17
- ² The Urban Institute, National Center for Charitable Statistics, IRS Business Master File 01/2007. Available at: <http://www.nccsdataweb.urban.org>
- ³ The Urban Institute, National Center for Charitable Statistics, Core Files 2004, <http://www.nccs.urban.org>
- ⁴ The Urban Institute, National Center on Charitable Statistics, *Nonprofit Almanac 2007* (forthcoming). Preliminary estimate based on data from the U.S. Bureau of Economic Analysis.) <http://www.nccs.urban.org>
- ⁵ *Giving USA 2008* p. 13
- ⁶ Income data <http://www.bea.gov/bea/regional/reis/scb.cfm>
- ⁷ <http://www.bea.gov/bea/regional/reis/scb.cfm>
- ⁸ http://www.bea.gov/newsreleases/regional/gdp_state/2008/pdf/gsp0608.pdf
- ⁹ http://en.wikipedia.org/wiki/State_of_Georgia
- ¹⁰ *Giving USA 2007*, p. 15
- ¹¹ *Ibid* p. 25
- ¹² Lawrence, Steven, Dia Ganguly. (2002). *Foundation Yearbook, 2002*. New York: The Foundation Center, p. 85.
- ¹³ The Conference Board's annual survey on corporate contributions: *The 2007 Corporate Contributions Report*
- ¹⁴ An estimated total amount of corporation giving found through *Giving USA 2008*.
- ¹⁵ *Giving USA 2008* p. 13
- ¹⁶ Schervish, Paul G., and John J. Havens. "Resource Development Overview Survey." *The CASE International Journal of Educational Advancement* 2.2 (2001): 95-113.

Georgia Gives 2008

Statewide Individual Giving

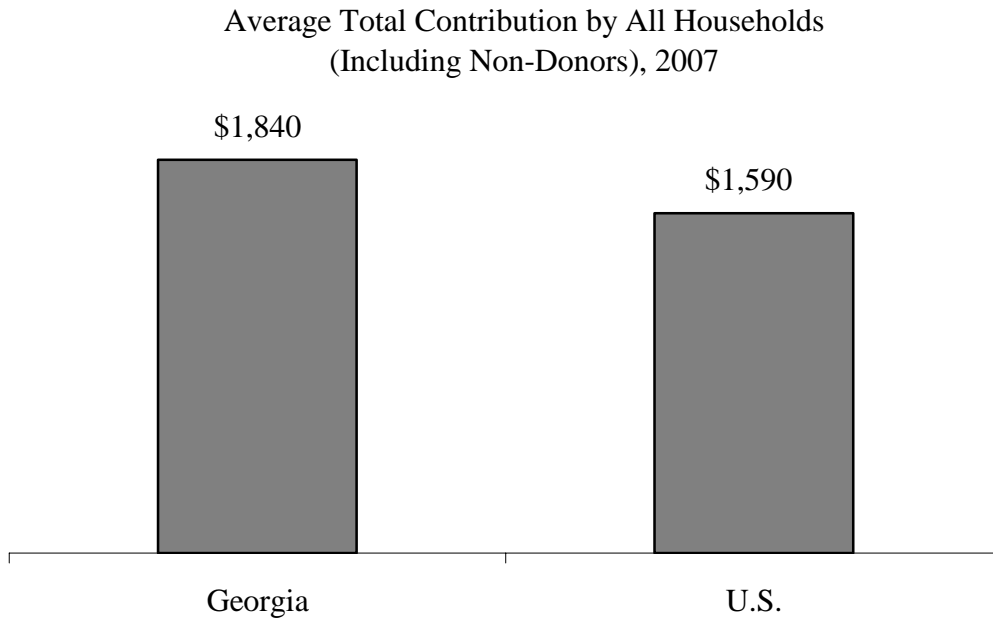
Highlights

- 77.5 percent of Georgia households made charitable gifts in 2007, totaling an estimated \$5.58 billion.
- Among those Georgia households that donated to charity in 2007, the average amount donated was \$2,381, 5.6 percent more than all U.S. households in 2007.
- The average donation for all Georgia households in 2007, including the approximately 22.5 percent who did not donate to charity, was \$1,840 per household. This is 13.6 percent more than all U.S. households in 2007.
- While 54 percent of the state's population lives in the Atlanta MSA, Atlanta-area households gave 60 percent of the \$5.58 billion donated to charitable organizations by Georgia households.
- The average gift amount among donors in the state's capital region was \$2,492, which is 4.5 percent higher than the statewide average.

Georgia households are more generous when compared to national averages in 2007. This conclusion is based on data from the *Georgia Gives 2008* survey and is compared with national data from the Center on Philanthropy Panel Study (COPPS), which surveyed households in 2005 about contributions in 2004. *Georgia Gives* used the same survey questions as COPPS to make the information comparable. As a national measure, COPPS is highly accurate because it reaches more households and has a higher response rate than any other survey of giving in the United States.¹

As shown in Figure 1, among all U.S. households including those who did not donate to charity, the average amount donated in 2007 was \$1,590.² Among all Georgia households, the average amount contributed to charity was \$1,840 for 2007. The average total amount of giving to charity from all Georgia households was approximately 13.6 percent more than all U.S. households in 2007. If outliers are not excluded the average total contribution of all Georgia households was \$2,001 in 2007. Outliers are selected if they are more than three standard deviations away from the mean.

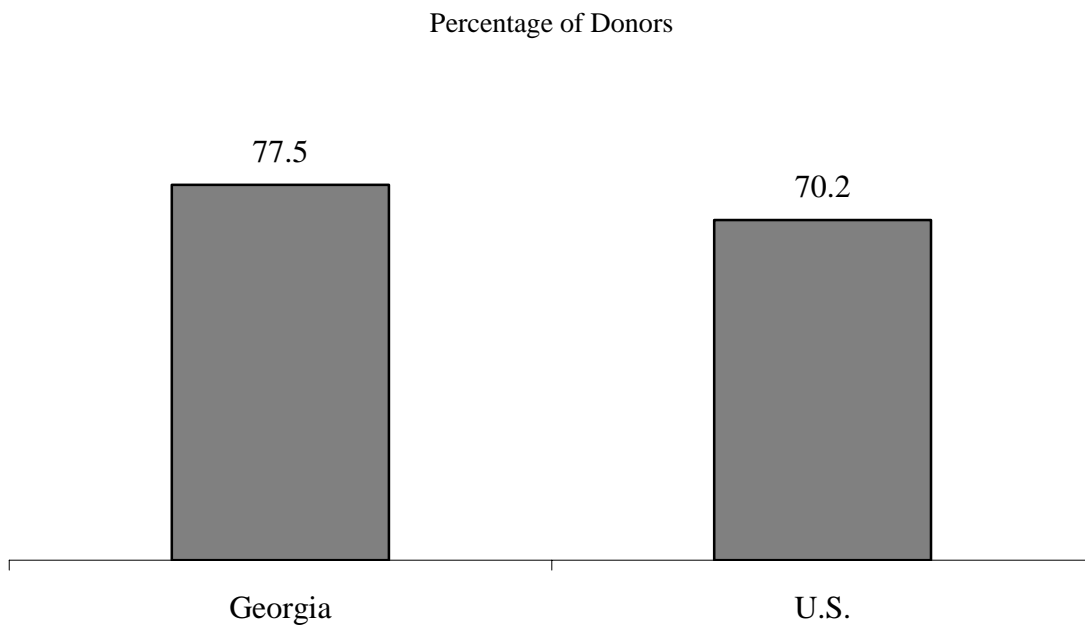
Figure 1



Note: GA data is for 2007, U.S. data is for 2004 (adjusted for inflation in 2007 dollars)

The COPPS study shows that nationally 70.2 percent of households contributed to charity in 2004. In Georgia, 77.5 percent of households donated to a charity in 2007 (see Figure 2). Thus, more households in Georgia (7 percentage points more) contributed to charity in 2007 than nationally (see Figure 2).

Figure 2

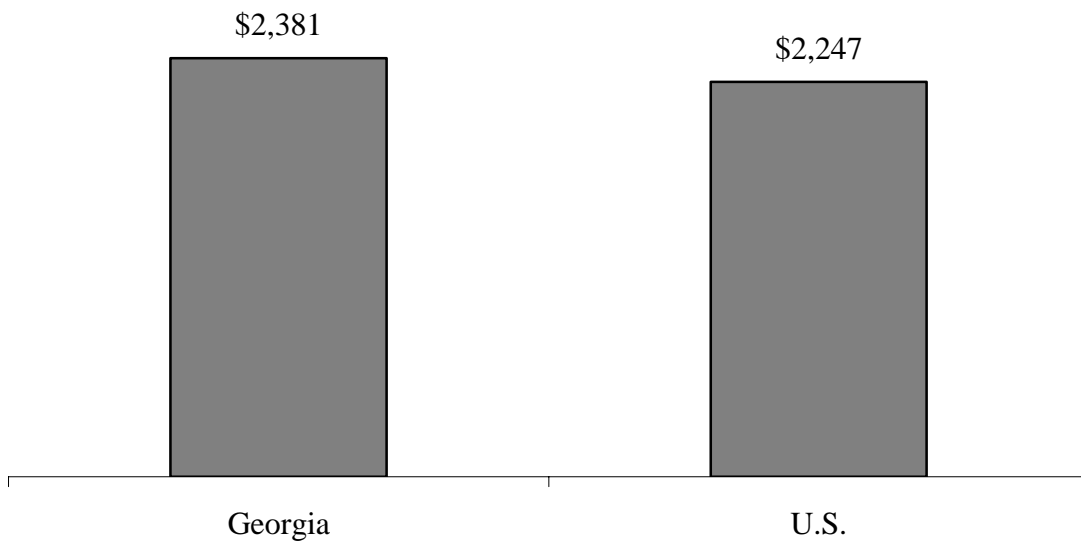


Note: GA data is for 2007, U.S. data is for 2004

As shown in Figure 3, among only those U.S. households that made donations to charity, the average amount donated in 2007 was estimated to be \$2,247.³ Among donor households only, the Georgia area similarly outperformed national counterparts by contributing an average amount of \$2,381 in 2007. When compared to the national average, Georgia households gave approximately 5.6 percent more, on average, to charity in 2007. If outliers were included, the average total contribution by Georgia donor households was \$2,582 in 2007.

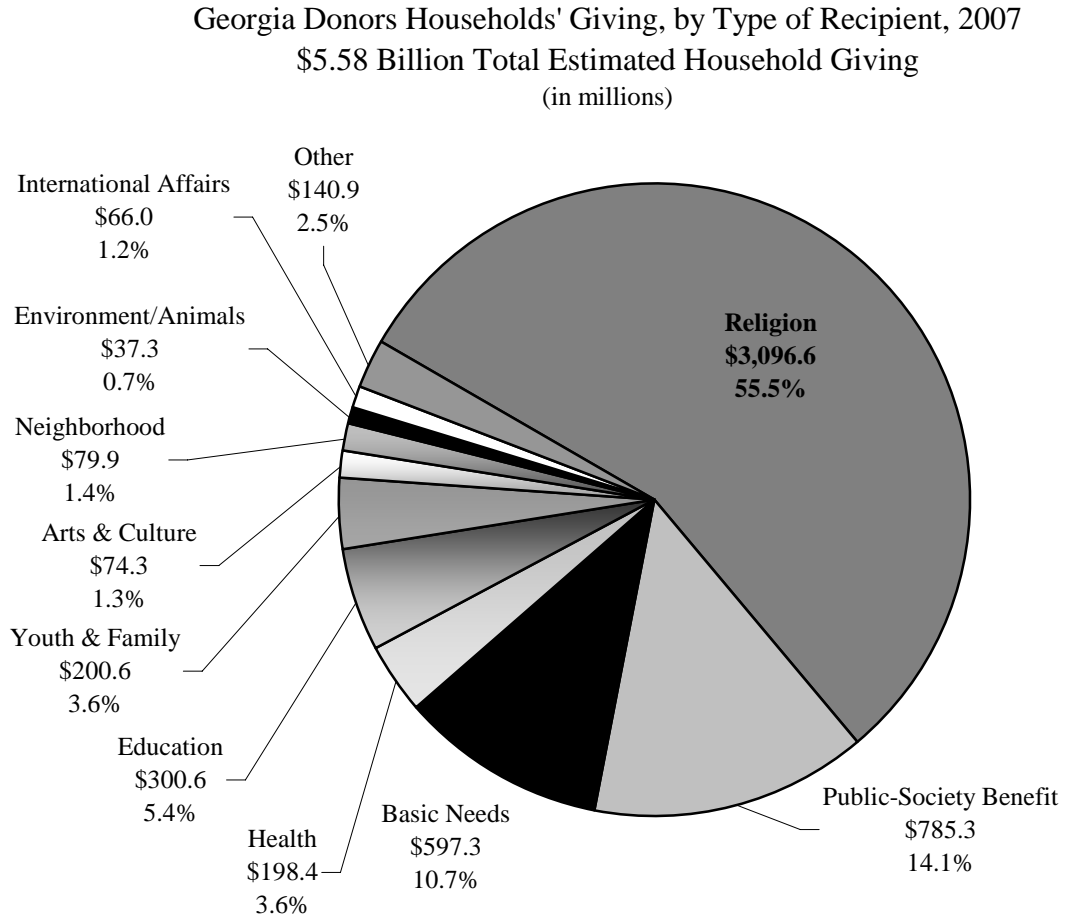
Figure 3

Average Total Contribution by Donor Households, 2007



Georgia residents gave to a variety of causes in 2007. As shown in Figure 4, the estimated total amount given to charity by Georgia households in 2007 was \$5.58 billion. In addition, the largest share, 55.5 percent of the total amount donated to charity in 2007, went to religious organizations, which includes houses of worship, media ministries, and other types of religious groups. The second largest share, \$785.3 million, went to public-society benefit organizations, which include the United Way, Jewish Federation, and others. Georgia households gave a larger amount to arts and culture organizations than to international causes (\$74.3 million versus \$66 million).

Figure 4



According to *Giving USA 2008*, the total estimated giving by all U.S. households is \$229.03 billion for 2007. This estimate includes itemized charitable deductions on tax returns and an estimate of giving by non-itemizing households. The estimate of \$5.58 billion in gifts from Georgia residents is 2.4 percent of the total estimated giving by all U.S. households.

It is highly likely that this survey underestimates giving in Georgia by not capturing the largest gifts from high-income households. The survey finds total giving in Georgia is 18.5 percent less than the 2006 itemized deductions claimed on federal tax returns filed for Georgia (\$6.61 billion). Georgia households with income of \$200,000 and above claimed \$2.16 billion (33 percent) of all charitable deductions by Georgia residents on U.S. Federal income tax returns for 2006.

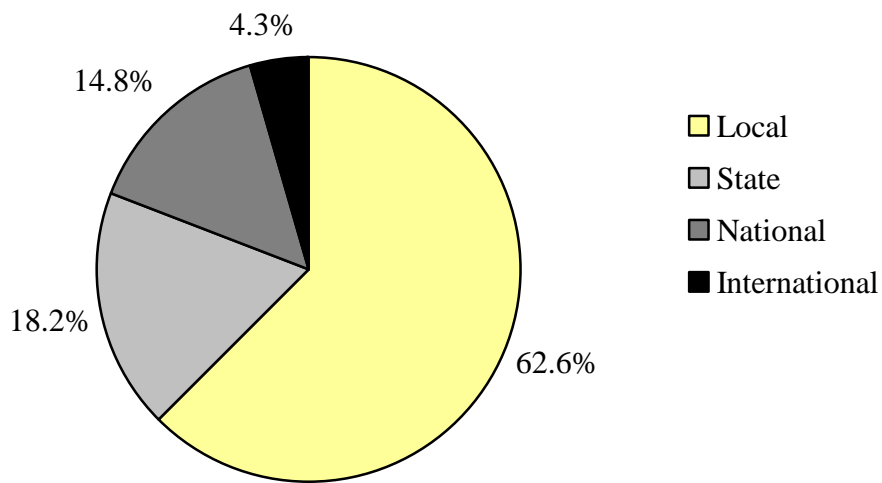
In a telephone survey, information about charitable gifts is available from households at most points across a range of income groups, although the highest-income households are far less likely to participate in telephone studies than are other households. The *Georgia Gives 2008* survey findings reflect the giving of households with income ranging from zero to more than \$100,000 and include an oversample of high-income households (those with incomes greater than \$100,000). All estimates were weighted to reflect the number of residents in the state with incomes in those ranges.

If all charitable giving on tax returns filed in 2006 by those high-income Georgia households is added to the estimate, total charitable giving in Georgia for 2006 was approximately \$7.74 billion. To maintain consistency in survey methodology and reporting results, the Center did not adjust the total estimated giving by Georgia households. This is so that the results in this report are comparable to other regional studies the Center has conducted.

Georgia residents directed most of their giving to local organizations (see Figure 5). Overall, 80.8 percent of giving by Georgia households remained in Georgia and 62.6 percent went to local organizations in the town or community where the donor lived. The bulk of the remainder, 14.8 percent, went to organizations elsewhere in the U.S while the balance was directed to organizations with an international presence. Although there is no nationally comparable figure, this distribution closely follows findings of similar surveys completed in other regions of the country.⁴

Figure 5

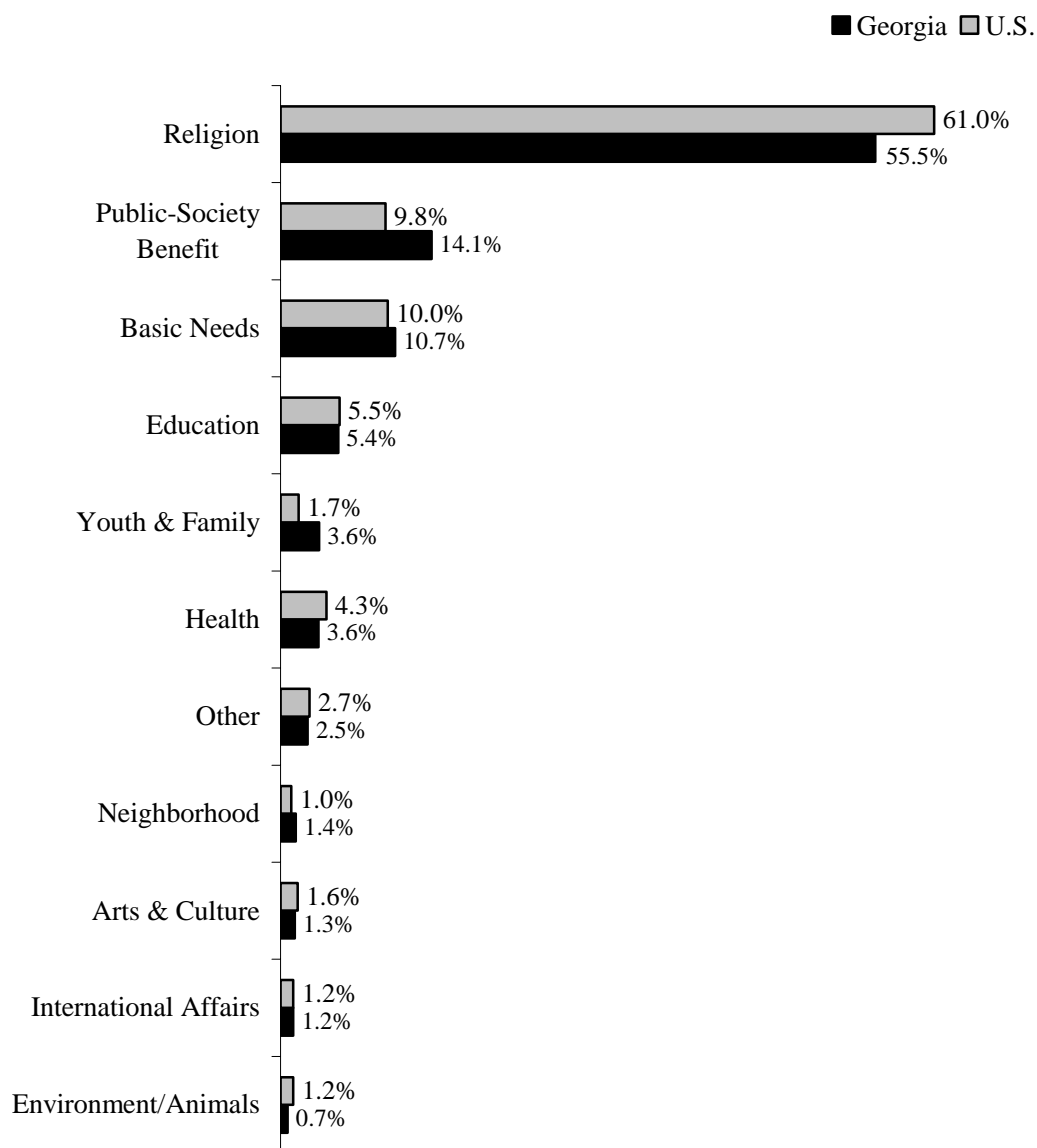
Percentage of Giving to Local, State, National, and International Organizations by Georgia Households, 2007



Distribution of gifts by recipient type closely parallels that of Americans overall, which can be seen when comparing the allocation of gifts by Georgia households with that of households across the nation (see Figure 6). Georgia households, however, gave a smaller proportion of their donations to religion than other U.S. donors did. Georgia households gave a larger percentage (4.3 percentage points more) to public-society benefit organizations such as United Way than U.S. households did. The share donated by Georgia residents to youth and family organizations was twice as much as that of U.S. households overall (3.6 percent compared to 1.7 percent).

Figure 6

Estimated Percentage of Gift Dollars by Type of Recipient,
Household Donations, 2007



Factors that Influence Statewide Individual Giving

A number of economic and social factors play a role in how much households and individuals give to charity in a year. *Georgia Gives 2008* provides comparisons of giving based on income range, percentage of income, education level, age, frequency of attendance at religious services, religious affiliation, and motivations for giving.

Income level is known to have a positive effect on giving, both nationally and regionally. The data from Georgia households further reinforce this statement. Households with the highest income were the most likely to give and, on average, gave a larger amount. Figure 7 compares the average total giving for each income bracket.

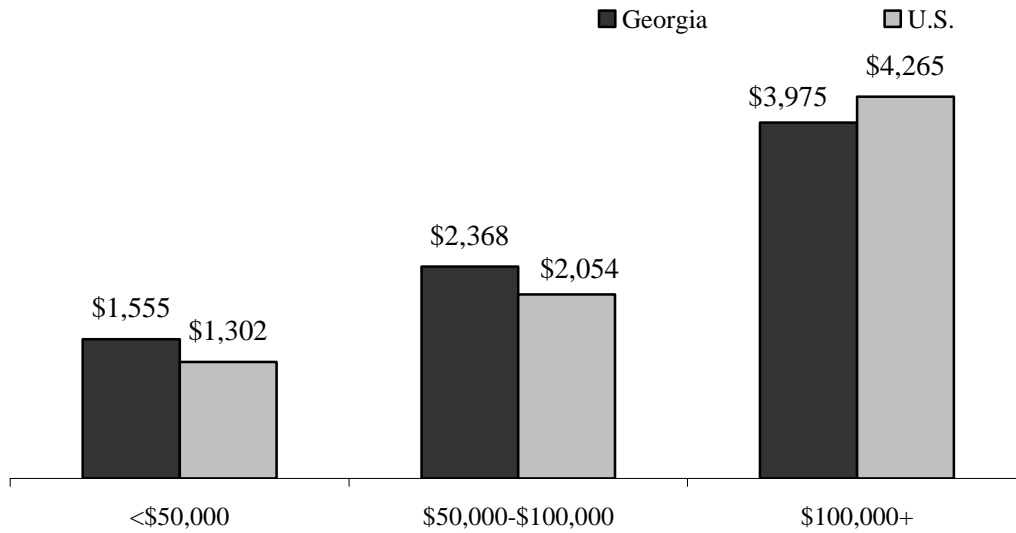
Approximately 97.2 percent of the households in our sample with an annual income of \$100,000 or more reported making gifts in 2007.

- The average total giving among Georgia donors with an annual income of more than \$100,000 was \$3,975.
- Of households with an annual income between \$50,000 and \$100,000, 83 percent reported making contributions to charity in 2007. In 2007, the average total amount given to charity by those donors was \$2,368, which is approximately 13.3 percent more than U.S. household giving in this income group.
- The lowest annual household income range, \$50,000 or less, had the lowest percentage of donors (66.4 percent) in 2007 and the lowest average total giving of \$1,555.

Income has a positive and significant correlation with the amounts donated even after controlling for other factors such as age, education level, and region.

Figure 7

Average Total Giving by Income Range, Donor Households, 2007

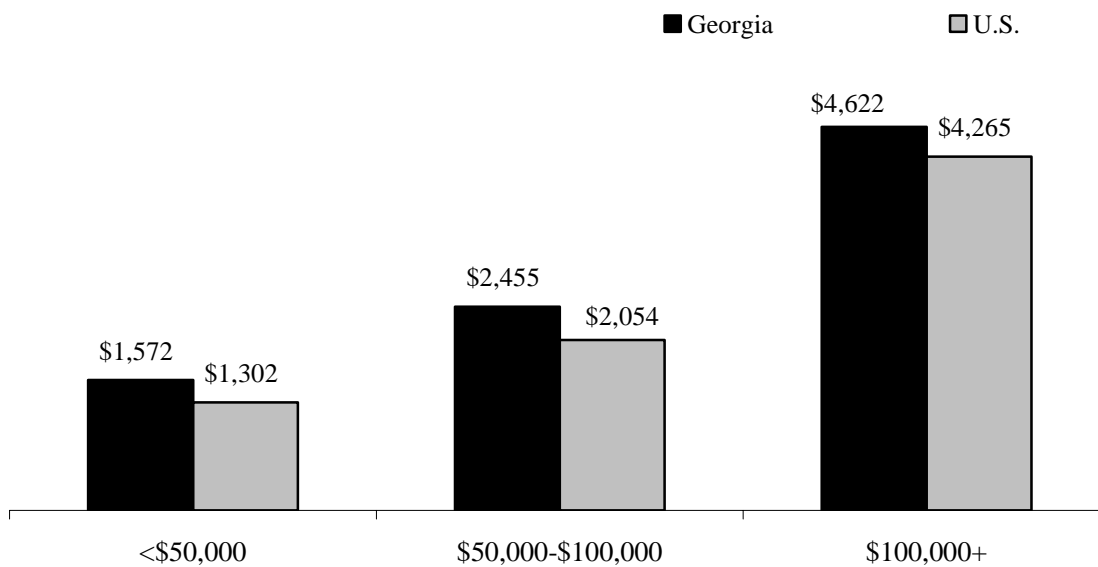


GA data is for 2007, U.S. data is for 2004 (adjusted for inflation in 2007 dollars)

Figure 8 shows that for households with an income between \$50,000 and \$100,000, the average donation would be \$2,455 (instead of \$2,368) if outliers are included. The average total giving for high-income households would be \$4,622, instead of \$3,975.

Figure 8

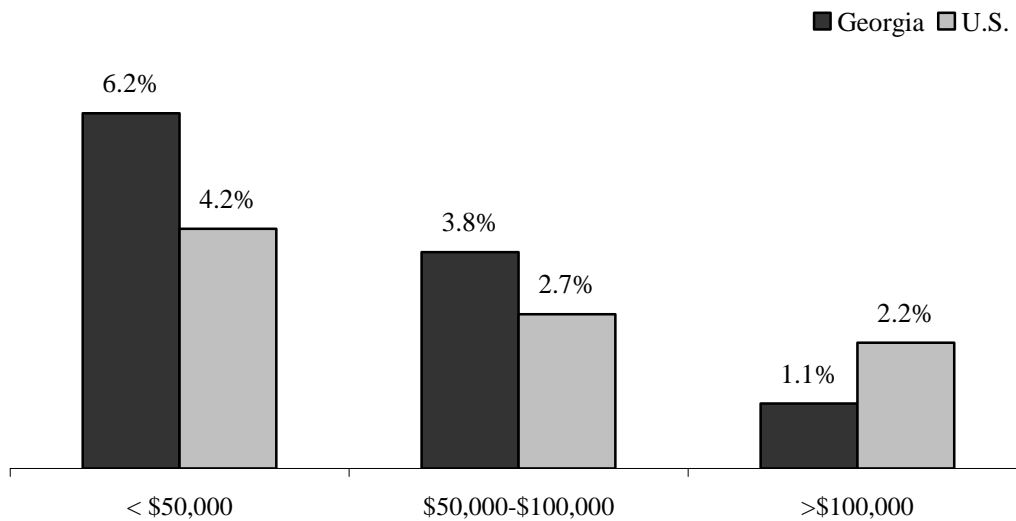
Average Total Giving by Income Range, Donor Households, 2007 (outliers included)



Lower income donor households gave the largest percentage of their income to charity in 2007 (see Figure 9). Of lower income Georgia households, 66.4 percent donated to charity, and they donated approximately 6.2 percent of their annual income. Middle-income households (those with an income between \$50,000 and \$100,000) donated 3.8 percent of their income. On the other hand, higher income donors, those with \$100,000 or more in annual income, gave slightly less than the national average (1.1 percentage points less).

Figure 9

Average Total Giving as a Percentage of Income,
Georgia and U.S. Households, 2007



Giving priorities differ by income range. Tables 1, 2, and 3 show average giving by type of recipient for the three income ranges used in the study. In each table, recipient types are ranked by the average giving amount. Figure 10 shows the same information in graphical form.

Table 1: Giving by Georgia households, income less than \$50,000 in 2007

Type of Recipient	Rank of Average	Average Annual Giving	Percentage who Gave
Total		\$1,555	66.4%
Religion	1	\$1,019	44.5%
Public-Society Benefit	2	\$464	29.0%
Basic Needs	3	\$264	46.1%
Education	4	\$240	18.7%
Other	5	\$226	8.1%
Youth & Family	6	\$199	17.0%
International Affairs	7	\$185	8.1%
Health	8	\$149	22.9%
Neighborhood	9	\$145	13.5%
Environment/Animals	10	\$107	7.6%
Arts & Culture	11	\$85	7.3%

Table 2: Giving by Georgia households, income from \$50,000 to \$100,000 in 2007

Type of Recipient	Rank of Average	Average Annual Giving	Percentage who Gave
Total		\$2,368	83.0%
Religion	1	\$1,955	57.9%
Public-Society Benefit	2	\$484	49.4%
Basic Needs	4	\$326	53.7%
Education	5	\$276	29.4%
Other	3	\$442	7.4%
Youth & Family	6	\$260	26.8%
International Affairs	9	\$149	11.1%
Health	8	\$155	34.2%
Neighborhood	10	\$131	14.1%
Environment/Animals	11	\$86	11.4%
Arts & Culture	7	\$162	12.2%

Table 3: Giving by Georgia households with income above \$100,000 in 2007

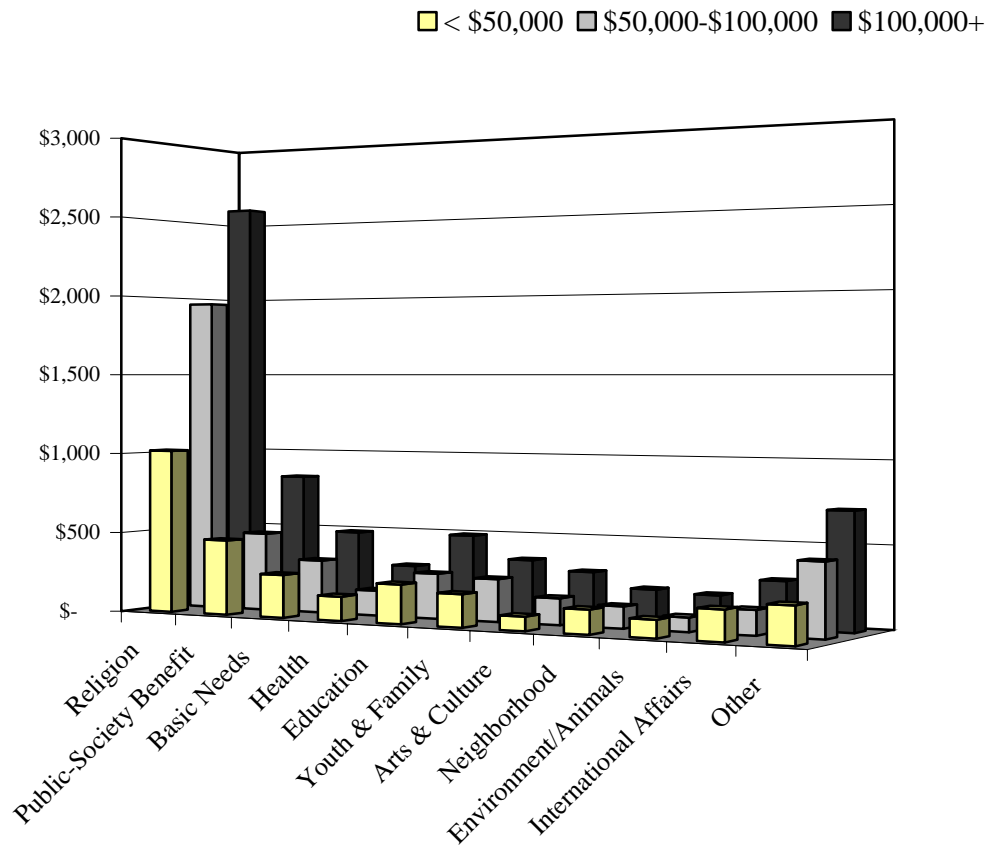
Type of Recipient	Rank of Average	Average Annual Giving	Percentage who Gave
Total		\$3,975	97.2%
Religion	1	\$2,584	76.8%
Public-Society Benefit	2	\$833	62.5%
Basic Needs	5	\$483	72.5%
Education	4	\$487	49.2%
Other	3	\$711	18.5%
Youth & Family	6	\$349	34.1%
International Affairs	8	\$285	13.9%
Health	9	\$281	53.0%
Neighborhood	10	\$201	22.3%
Environment/Animals	11	\$184	12.1%
Arts & Culture	7	\$290	26.1%

- Note: Basic needs include organizations such as the United Way, United Jewish Appeal, or a local community foundation.
- The average total does not equal the sum of the subsectors. Not all donors gave to all subsectors.

No matter the income, Georgia donor households gave the most, on average, to religion, followed by public-society benefit organizations such as United Way. Lower income brackets gave far less, on average, to basic human needs than middle and higher income groups (\$264 versus \$326 and \$483, respectively). Donors from these lower income brackets also had a lower participation rate for basic human needs compared to medium and higher income groups (46.1 percent versus 53.7 percent and 72.5 percent, respectively).

Figure 10

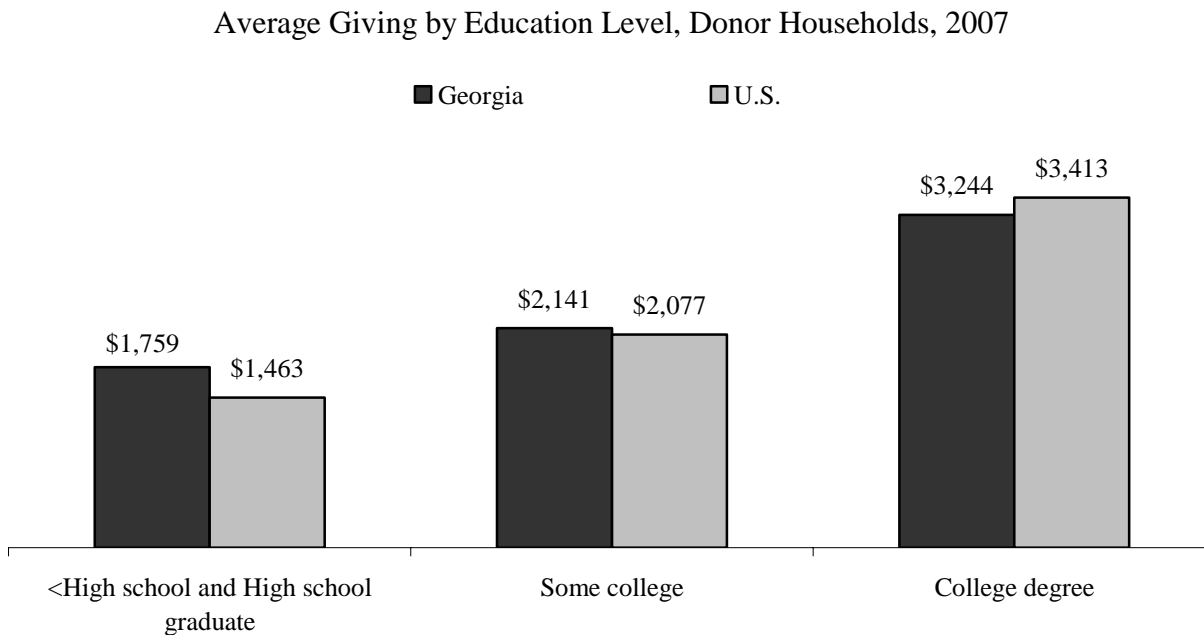
Amount Donated by Type of Recipient by Income Range
by Georgia Donors



Georgia residents with college degrees contributed a larger amount to charity in 2007. Figure 11 shows the average giving by Georgia donors by education level in 2007. In general, higher levels of education are associated with higher giving levels. Those Georgia residents who had earned a college degree gave \$3,244, on average, to charity in 2007; those with only some college gave \$2,141, on average. Georgia residents with a high school graduate degree or less gave, on average, \$1,759 in 2007. This is lower than other Georgia donors but is 16.8 percent more than the national average.

Education attainment is positively associated with the amounts donated and increases linearly with levels of education attainment, even after controlling for differences in income and wealth.

Figure 11



- All figures were adjusted for inflation in 2007 dollars.
- * College degree refers to those with bachelor's, master's, or any other post-secondary degree.

Table 4 shows the differences between giving by education level in Georgia and nationally, using national data from the Center on Philanthropy Panel Study in 2004. The highest rate of giving among all education levels in Georgia was among people with a college degree, 92.2 percent of whom reported contributions to charity in 2007. This is higher than the national participation rate of 86 percent. The average total giving of Georgia college graduates, in 2007, was \$3,244; this is 5.2 percent less than the national average of \$3,413 (after adjusting for inflation in 2007 dollars).

Table 4: Giving by the Maximum Educational Level Attained by Head of Household, Georgia and U.S.*, 2007

Education	<High School and High School Graduates		Some College		College Degree +	
	Georgia	Nation	Georgia	Nation	Georgia	Nation
Percentage of all households giving	65.0	55.6	83.9	75.5	92.2	86.0
Average donation among donors	\$1,759	\$1,463	\$2,141	\$2,077	\$3,244	\$3,413

* National data from the Center on Philanthropy Panel Study in 2004.

- All figures were adjusted inflation in 2007 dollars.

Georgia donors with some college education were less likely to give in 2007 than those with at least a bachelor's degree (8.3 percentage points less). On the other hand, Georgia residents with only some college experience gave a slightly higher average amount to charity than their national counterparts (\$2,141 vs. \$2,077).

Georgia respondents with a high school diploma reported a lower participation rate (65 percent) than those with more education. Their average annual giving of \$1,759, in 2007, was also lower than Georgia residents with more education. Georgia respondents with a high school degree or less had higher levels of giving than their national counterparts (\$1,759 versus \$1,463).

The survey also showed a connection between the age of donors and the amount they gave. Figure 12 compares average annual giving in 2007 for those Georgia residents under 40, those aged 40 through 64, and those 65 years and older.

Figure 12

Average Total Giving by Age Range, Donor Households, 2007

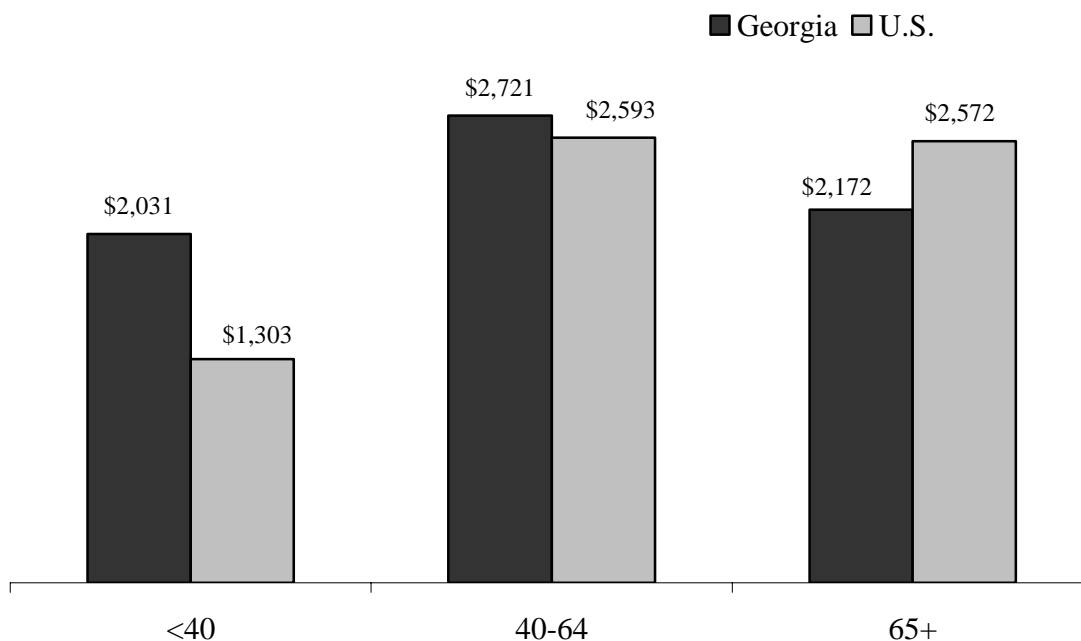


Table 5 compares Georgia giving by age group with national data from the Center on Philanthropy Panel Study in 2004.

Table 5 Giving by Age Range, Georgia and the U.S.*, 2007

Locale	<40		40–65		65 +	
	Georgia	Nation	Georgia	Nation	Georgia	Nation
Percentage of all households giving	76.8	58.9	78.5	74.8	74.6	76.6
Average donation total	\$2,031	\$1,303	\$2,721	\$2,593	\$2,172	\$2,572

* National data from the Center on Philanthropy Panel Study in 2004

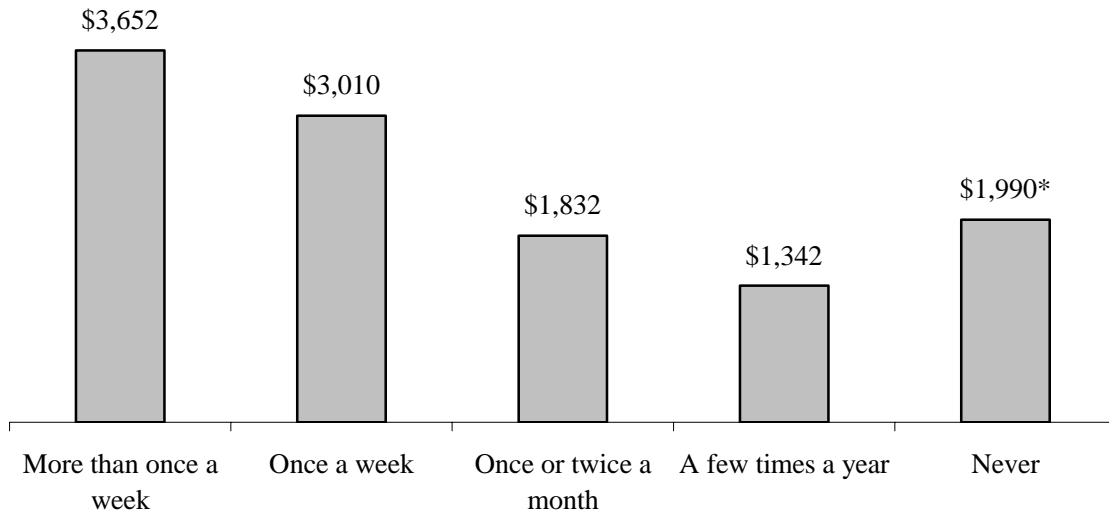
▪ All figures were adjusted for inflation in 2007 dollars.

The average amount given to charity by Georgians younger than 40 years old was noticeably lower than those of other age ranges were. Nevertheless, Georgia residents in the youngest cohort gave nearly \$700 more, on average, than their national counterparts (\$2,031 compared to \$1,303). Those 40 years and younger also had a higher rate of participation than the same age range nationally (76.8 percent compared to 58.9 percent). Georgia donors ages 40 to 65 gave 4.7 percent more than donors of the same age range nationally (\$2,721 compared with \$2,593). On the other hand, Georgia donors over 65 gave approximately 18.4 percent less than donors in that age range gave nationally (\$2,172 compared to \$2,572).

Numerous studies have shown a strong link between religious practice and total giving.⁵ *Georgia Gives 2008* reaffirms that the frequency of attendance at religious services is associated with higher levels of giving. In 2007, there was a pronounced linear relationship between giving and worship service attendance. Figure 13 shows average total household giving for 2007 by frequency of reported attendance at worship services. Those who attend religious services more than once per week gave 45.6 percent more, on average, than those who never attend religious services (\$3,652 compared to \$1,990). Those who attend religious services once a week gave on average \$642 less than those who attend more frequently per week.

Figure 13

Average Total Giving by the Frequency of Religious Attendance,
Donor Households, 2007

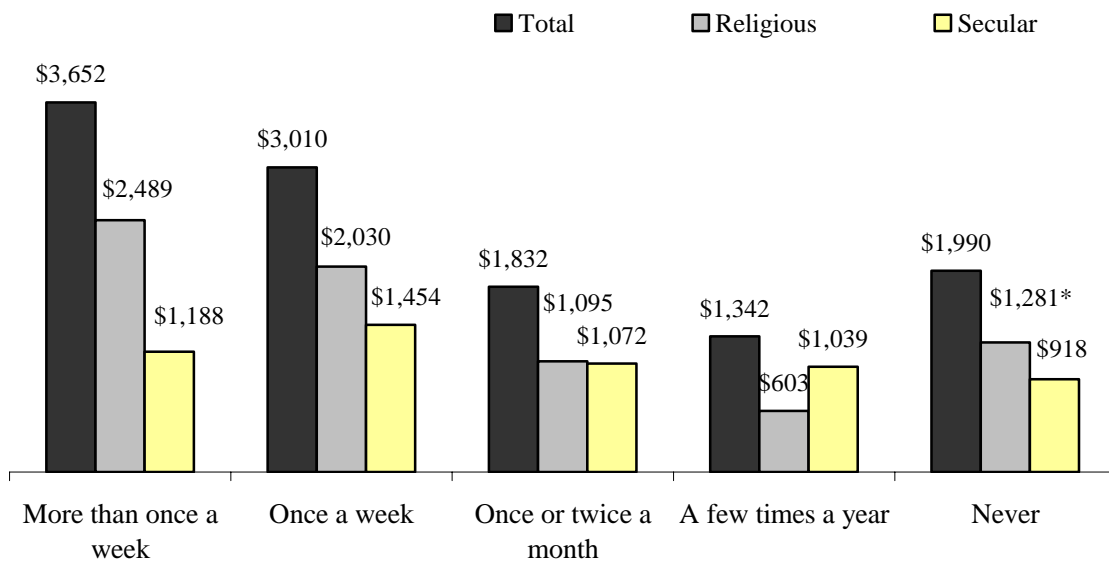


*Results are not statistically meaningful because the sample size was less than 50.

When we examine secular and religious giving separately, the influence of the frequency of religious attendance has a noticeable impact on religious giving, but not as much on secular giving (see Figure 14). Those Georgia households that donate to charity and attend religious services once a week or more gave more, on average, to religious causes than those households that did not attend religious services as frequently or not at all. Georgia households that reported attending religious services more than once a week, however, gave more to both religious and secular causes than those who attend a few times a year.

Figure 14

Average Giving by the Frequency of Religious Attendance,
Georgia Donor Households, 2007

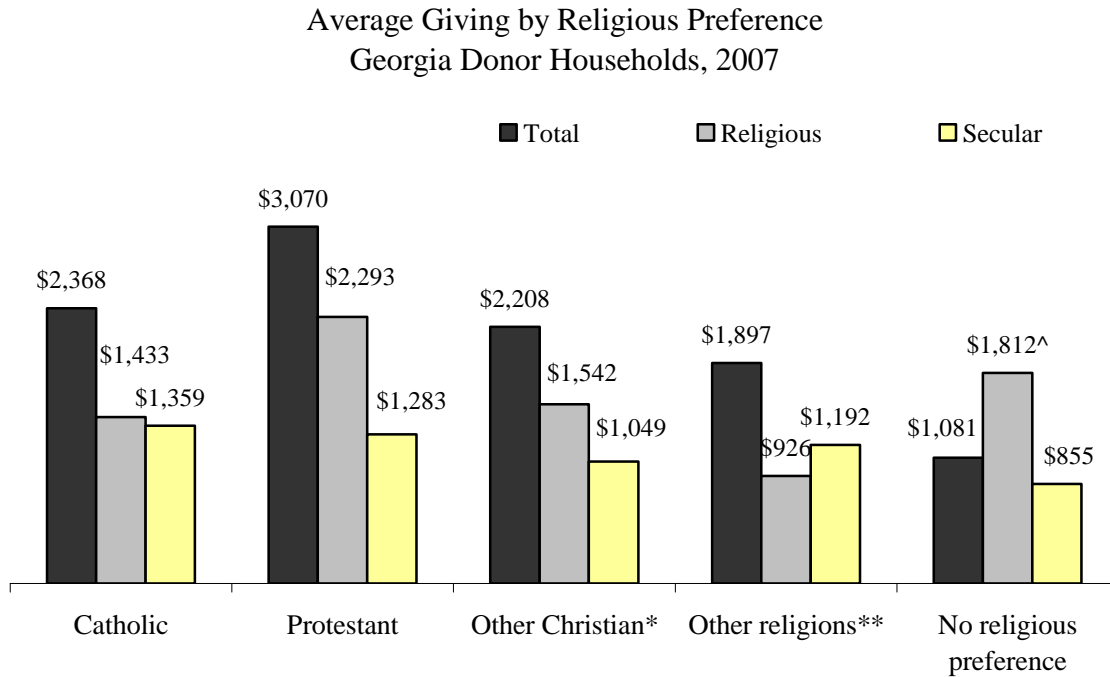


*Results are not statistically meaningful because the sample size was less than 30.

Religious attendance has a positive and significant relationship with the total amounts donated, even after controlling for other factors such as age, education level, or income. Georgia households that reported attending religious services more than once a week gave \$383 more, on average, than those that reported attending religious services once a week. Moreover, those who never attend religious services gave \$635 less, on average, than those that reported attending religious services once a week, holding all other factors statistically constant.

Total giving to all causes also varies by religious affiliation. Figure 15 illustrates that secular giving did not vary much by religious denomination; however, religious giving did vary by denomination. Protestant households who made donations in 2007 gave more on average to religion than Catholic and Other Christian households (\$2,293 versus \$1,433 and \$1,542, respectively). With the exception of those who reported other religions, secular giving by Georgia households did not vary much by denomination.

Figure 15



All figures were adjusted for inflation in 2007 dollars.

* Respondents selected one of the following from a list of possibilities: Mormon/Latter Day Saint, Quaker, Jehovah's Witness, Mennonite, or nondenominational Christian.

** Respondents selected one of the following from a list of possibilities: Jewish, Muslim, some other religions.

^ This average was calculated with fewer than 30 responses and thus is not a good guide for decision-making.

Households in suburban areas have a higher participation rate for giving; where 88.7 percent of people who live in suburban areas give to charity and give, on average, \$2,487 (see Table 6). Table 6 shows the percentage of households reporting charitable gifts, based on type of community. The difference in rural areas and small cities is most likely due to lower average incomes than to differences in feelings of generosity or empathy with others.

Table 6

	Rural	Suburban	City (less than 500,000 people)	Metropolitan City (more than 500,000 people)
Percentage of all households giving	72.4%	88.7%	71.1%	78.6%
Average donation total*	\$2,317	\$2,487	\$2,830	\$2,050

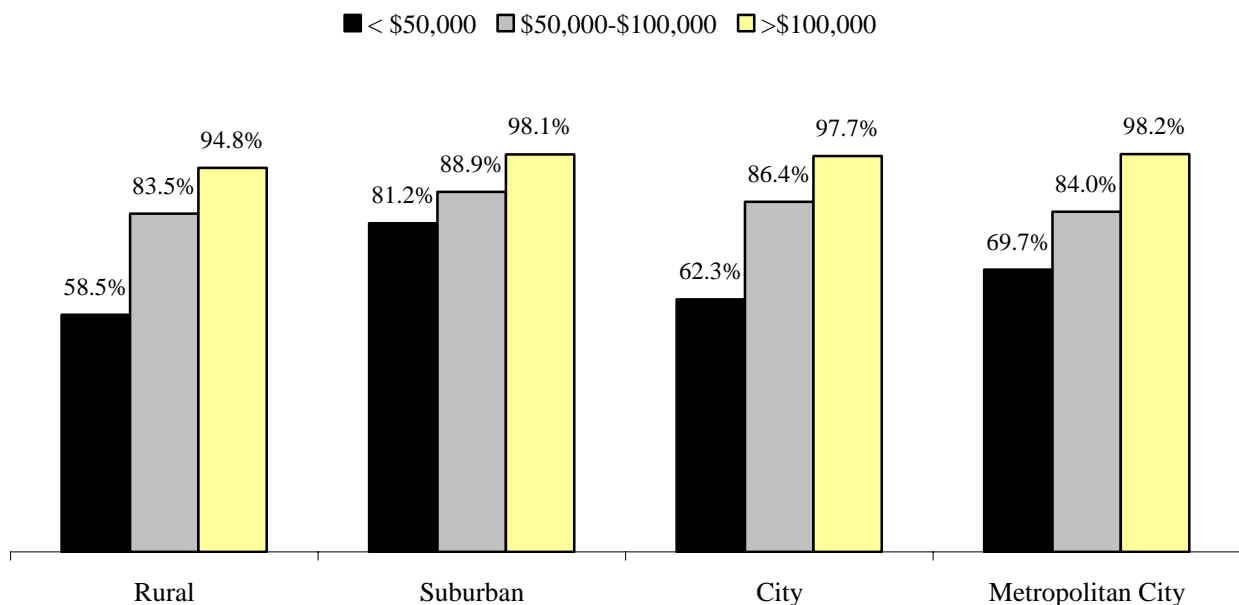
*No statistical difference found between the average given by residents who are located in Rural/Suburban/City areas or Metropolitan City.

Participation in giving varies by income within all communities.

Figure 16 shows the percentage of households in each type of community who reported making any type of charitable gift in 2007, within income ranges. The participation rate for giving increases by income range for each type of community. Overall, residents that live in suburban areas had higher rates of participation in giving than all other community types. Those with less than \$50,000 in income who live in a rural area had the lowest participation rate for giving (58.5%).

Figure 16

Participation Rate in Giving by Community Type and by Income, 2007

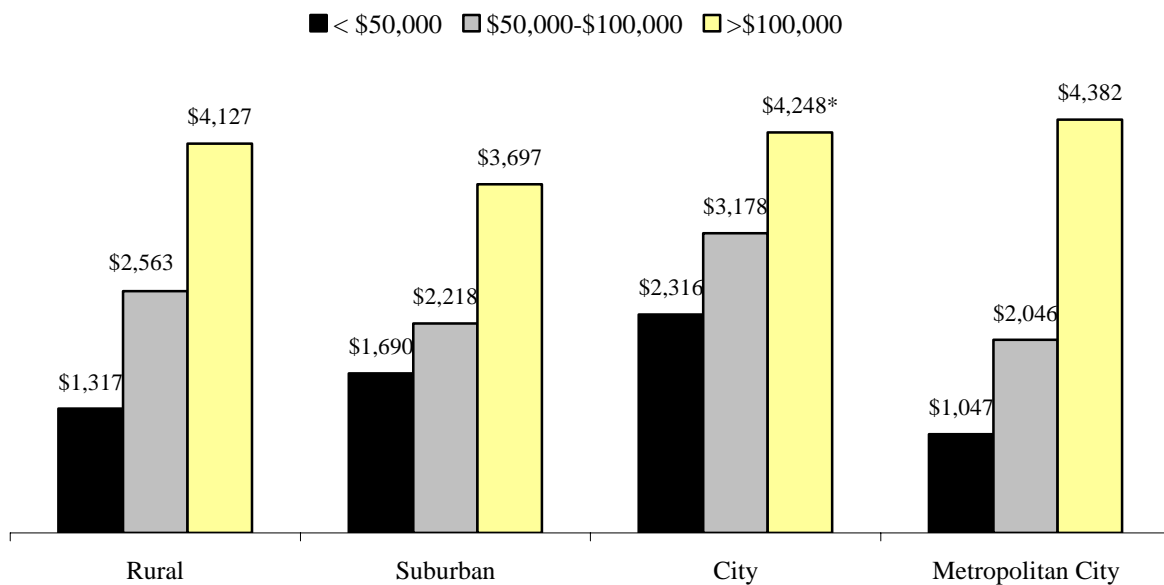


Total amount contributed increases with income in all communities.

Consistent with national findings, the average total amount contributed to charity increases as income increases for all types of Georgia communities (Figure 17). The lowest rate of increase, however, is seen in suburban areas, despite having the highest participation rates for giving. Further, high-income households (greater than \$100,000) in metropolitan cities gave more than 4 times the total amount contributed by lower income households (income less than \$50,000). Figure 17 shows the average total contributions by income group within each community type. Households in rural areas gave \$180 less than households in suburban areas, holding all other factors constant, and this was found to be statistically significant ($p < 0.1$).

Figure 17

Average Amount of Total Giving by Community Type and by Income, 2007



*This average was calculated with fewer than 30 responses and thus is not a good guide for decision-making.

Motivation for Giving

The *Georgia Gives* survey asked households about possible motivations for charitable giving. People in the survey could select major motivation, minor motivation, or a motivation for each factor. The percentage of Georgia residents selecting each possible motivating factor as either a major or minor motivation is shown in Table 7, which also presents the key words used in Figure 18.

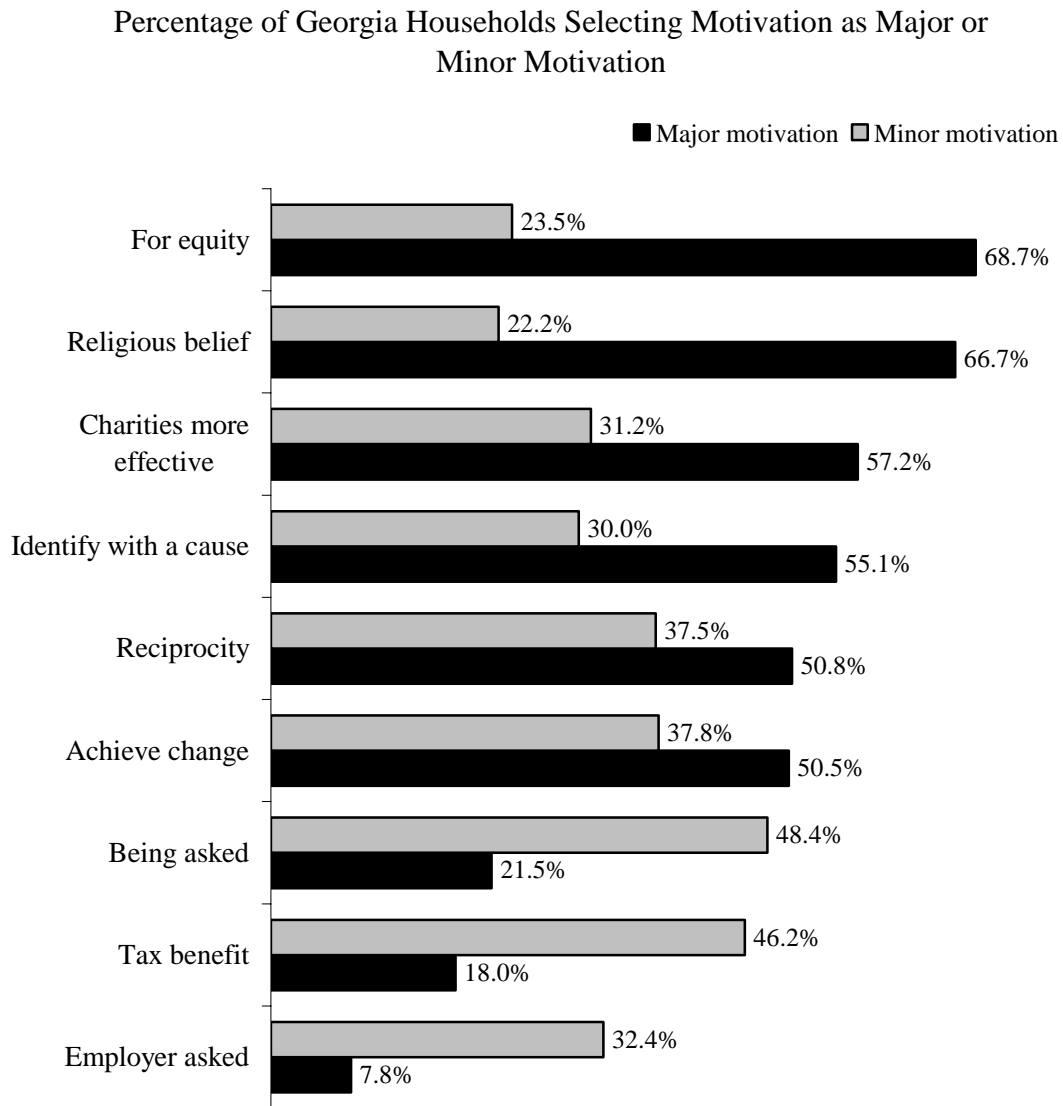
As shown in Table 7, feeling that those who have more should help those with less, or “For Equity,” was selected as a major or minor motivation for 92.2 percent of respondents. “Religious beliefs” was the second-highest major motivation for giving, which is not surprising since more than half of all households donations are made to religious institutions (55.5 percent). The least-cited major motivation for giving to charity was “Employer Asked,” which was reported by 40.2 percent of respondents.

Table 7
Percentage of Households Selecting Factor as a Major or Minor Motivation for Giving to Charity

Percent selecting as major or minor reason	Rank	Key words on Figure 14 and 15	Survey question:
			How much of a motivation is:
92.2%	1	For equity	Feeling that those who have more should help those with less
88.9%	2	Religious belief	Religious beliefs
88.4%	3	Charities more effective	The belief charities can provide public services more effectively than governments or private businesses can
88.3%	4	Achieve change	The belief charity can activate change or bring about a desired impact
88.3%	5	Reciprocity	Helping individuals meet their material needs
85.1%	6	Identify with a cause	Identify with a certain cause
69.9%	7	Being asked	Being asked to give by a friend or associate
64.2%	8	Tax benefit	Tax benefits
40.2%	9	Employer asked	Being asked by your employer

Georgia residents were most inspired by equity and religious beliefs to give in 2007. According to the 2007 survey, 68.7 percent of Georgia residents selected equity as a major motivation and 23.5 percent selected it as a minor motivation. Georgia residents selected religious beliefs as the second highest major motivation for giving to charity (66.7 percent). Figure 18 shows the motivation and the percentage of respondents who selected each factor as a major or a minor motivation. Georgia residents were least likely to select being asked by their employer as a major motivation (7.8 percent).

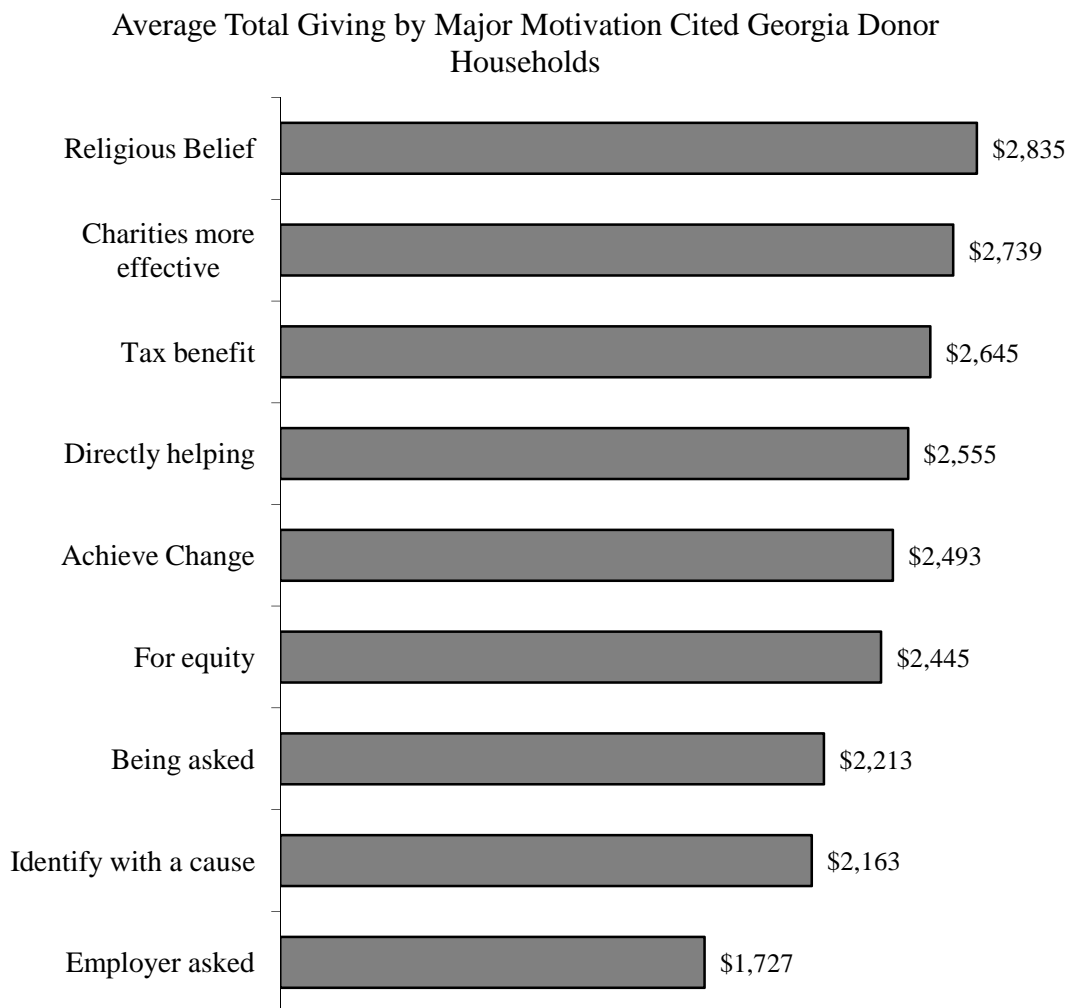
Figure 18



The average total amount of giving varied based on the motivating factors selected by each donor respondent. Figure 19 shows the average total giving from donors who selected each of the motivating factors as a major motivation in 2007. Religious belief had the largest average total giving (\$2,835). The second-highest average total giving (\$2,739) came from the people who identified “Charities more effective” as a major motivation. Only 57.2 percent of donors cited it as a major motivation of giving; however, they gave more money to charity than those donors who cited “For equity” did.

Those with the third highest average total giving (\$2,645) came from the people who identified “Tax benefit” as a major motivation. “Employer Asked,” however, had the lowest percentage of respondents among major motivation categories (7.8 percent) and the lowest average contribution of \$1,727.

Figure 19



Reason to Give More to Charity

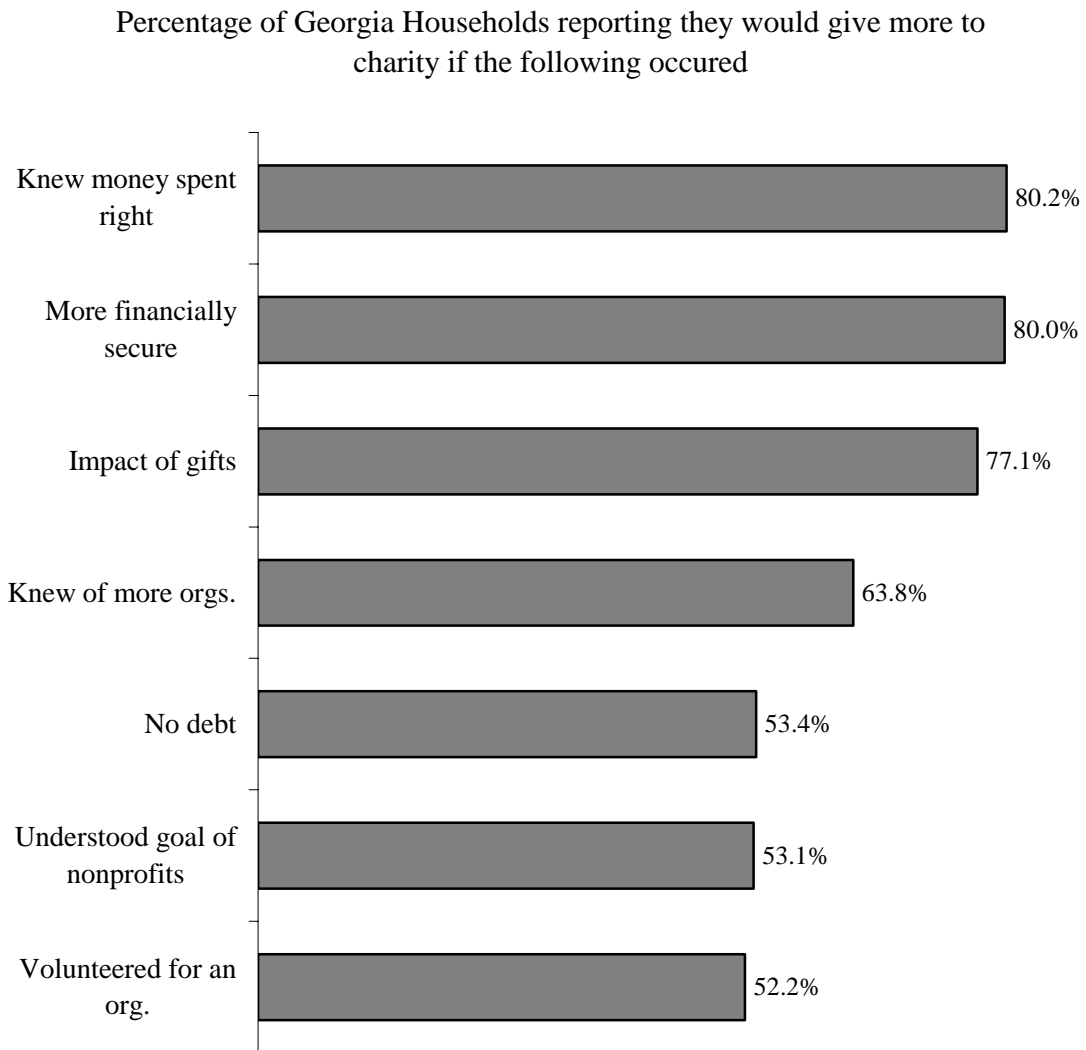
The *Georgia Gives 2008* survey asked households about possible factors that would cause them to increase their giving. People in the survey could select agree or disagree for each factor. The percentage of Georgia residents selecting each possible factor is in Table 8, which also presents the key words used in Figure 20. In the Georgia sample, “Knew money spent right” was the most frequently selected factor (80.2 percent). Eighty percent of respondents identified “Felt financially secure” as the second-highest factor that might cause them to give more to charity. The factors with the lowest totals were “Understanding goals and missions” at 53.1 percent and “Volunteer for organization” at 52.2 percent.

Table 8
Percentage of Households Agrees or Disagrees with Impediments for Giving to Charity

Percent selecting		Key words on graph	Survey question:
Agree	Disagree		Would give more to charity if:
80.2	19.8	Knew money spent right	More money were spent on programming rather than administration
80.0	20.0	More financially secure	Feeling more financially secure
77.1	22.9	Impact of gifts	Being able to determine the effectiveness or impact of nonprofits
63.8	36.2	Knew of more organizations	Knowing of more organizations that further a cause I care about
53.4	46.7	No debt	Didn't have so much debt
53.1	46.9	Understood goals and mission	Better understanding the goals and missions of nonprofits
52.2	47.8	Volunteered for an organization	Volunteered for an organization

Georgia donors reported they would give more to charity if more funds were directed to programming at nonprofit organizations. According to the 2008 survey, 80.2 percent of all Georgia donors agreed they would give more to charity if more funding went directly to programming rather than being spent on fundraising or administration (see Figure 20). Eight percent of all respondents reported that they would give more to charity if they felt more financially secure. More than half of Georgia donors, 52.2 percent, reported that they would give more if they volunteered for an organization.

Figure 20



Reasons households stopped giving to charity

The *Georgia Gives 2008* survey asked households about possible reasons that caused them to stop their giving to a particular organization. People in the survey could select agree or disagree for each factor. Responses are shown in Table 9; this table also presents the key words used in Figure 21.

Table 9
Reasons Why Respondents Stopped Supporting an Organization They Previously Supported

Percent selecting		Key words on graph	Survey question:
Agree	Disagree		I stopped supporting an organization because:
58.4%	41.6%	Stopped involvement	I stopped my involvement with the organization.
54.4%	45.6%	Misled public	Organization misled the public about its work.
53.5%	46.5%	Mismanaged donations	Organization mismanaged donations.
51.4%	48.6%	Lost connection	I didn't feel connected to the organization anymore.
47.2%	52.8%	Frequent soliciting	Organization requested donations too frequently.
27.4%	72.6%	Lack of finances	My finances did not permit it.
15.6%	84.4%	No recognition	Organization did not recognize or acknowledge my contributions.
15.3%	84.7%	Inaccurate reporting	Organization did not keep accurate records of my address or gifts.
9.9%	90.1%	Other reasons	Other reasons.
7.2%	92.8%	Overhead	Organizations spent too much on overhead.
6.9%	93.1%	Moved	I moved to another place.
3.0%	97.0%	Denied help	Organization denied help to me or others

“Stopped Involvement,” not “moved,” is the major reason Georgia donors stopped supporting a charitable organization. Figure 21 shows the reasons that donors stopped giving to nonprofit organizations. In the Georgia sample, “I stopped my involvement with an organization” was the most frequently selected reason Georgia residents stopped giving to a charity (58.4 percent). The second highest reason Georgia households stopped giving was “organization misled the public about its work,” reported by 54.4 percent. These donors thought organizations did not use the charitable money for its original purpose. More than half (53.5 percent) of Georgia respondents reported that they thought the organization mismanaged their donations.

“Moved” was reported by 6.9 percent and “denied help,” meaning the organization denied help, was reported by 3.0 percent. These were the least frequently reported reasons Georgia households stopped giving to a particular nonprofit.

Figure 21

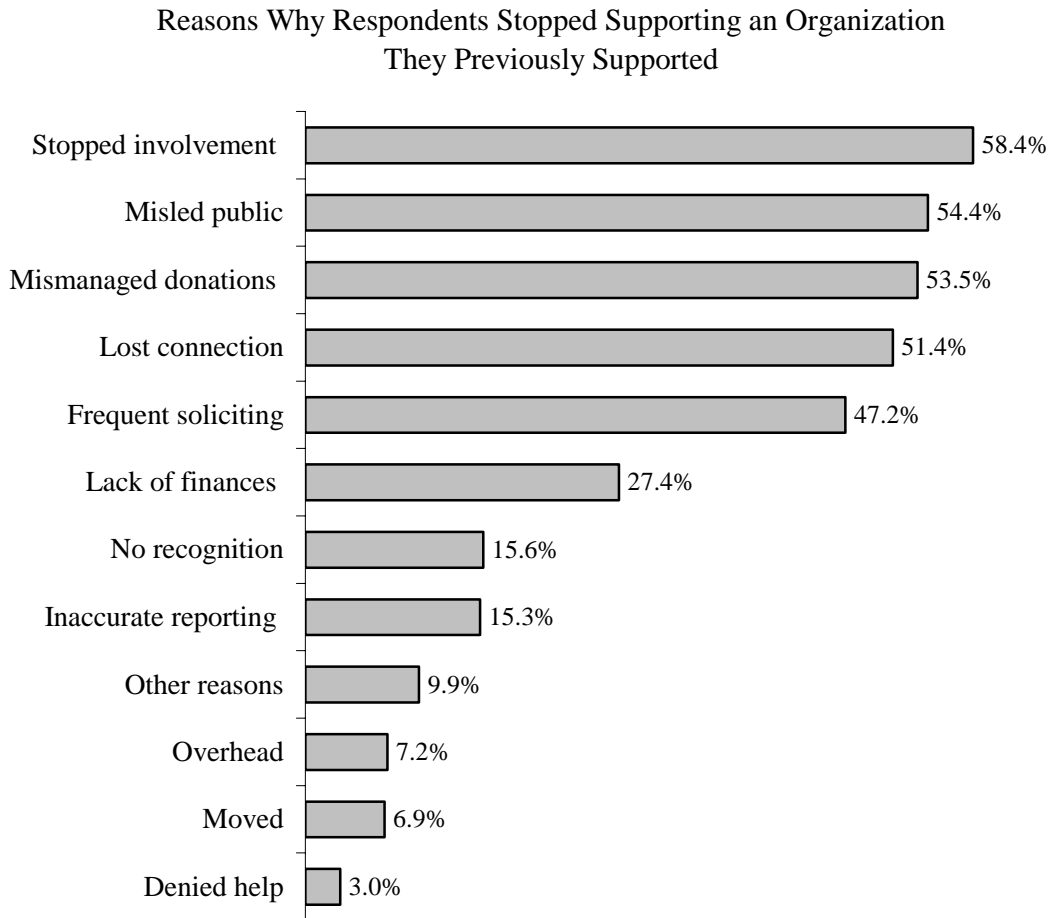


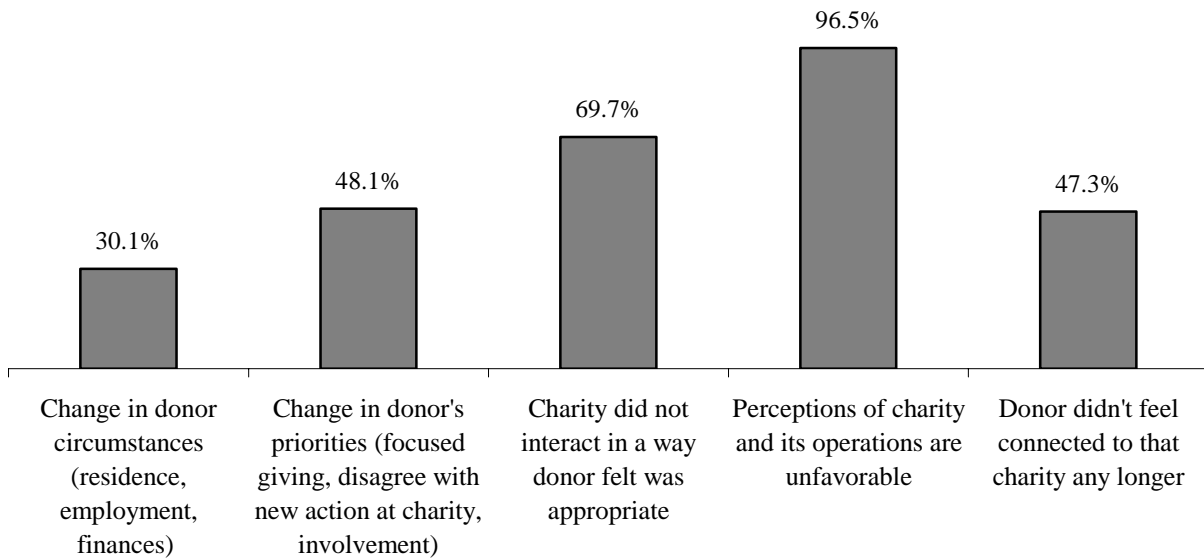
Figure 22 shows the stopped giving responses grouped. The bullet points below explain further what fits within each group.

- The donor changed his or her circumstances: experienced straitened finances, moved, or changed jobs. Of those, financial reasons predominated.
- The donor shifted his or her priorities: ended his or her involvement with the charity; disagreed with a specific charities actions or policies, became more focused in giving, or gave a reason other than those indicated.
- The donor felt the charity did not treat the donor appropriately by sending too many requests, failing to provide acknowledgement, keeping inaccurate records, or not providing sufficient information about impact and programs.
- The donor perceived the charity to be mismanaged or even fraudulent, selecting that the charity mismanaged funds, misled the public, or spent too much on administration and fundraising.

- The donor selected the option of not feeling connected to the charity any longer. This can result from a lack of information from the charity but it can also result from changes in the donor’s circumstances (a child is no longer active in the charity’s programs or the donor has pursued new interests).

Figure 22

Reasons for ending donation to a specific charity, grouped by themes
(Donors could select all that applied, N = 459)



Note: Donors could pick more than one option. Most picked 3 or 4.

¹ Mark O. Wilhelm, associate professor of economics and philanthropic studies at IUPUI, examines six major household surveys of giving and attempts to trace the differences in their measurements to underlying differences in survey methodology in "The Distribution of Giving in Six Surveys." Preliminary analysis of the results from the newest survey, the Center on Philanthropy Panel Study (COPPS), shows that nearly every respondent (98.5 percent) answered all the survey questions about charitable giving. In other surveys, this figure can be as low as two-thirds. Just as important, the COPPS seems to be the only survey to obtain measurements of giving, among respondents who contribute very large amounts, which are similar to those obtained by the Filer Commission's National Study of Philanthropy (1974). The success of the COPPS in these two dimensions is probably due to the design of the questionnaire, the use of interviewers experienced in asking about financial issues, and the respondents who, through their experience as participants in a long panel study, also are accustomed to answering questions about financial matters. These advantages, combined with the sample size of 7,406 households, make the COPPS a good tool for evaluating giving.

² Center on Philanthropy Panel Study indicates the average amount donated by all U.S. households was \$1,449 in 2004. This figure was adjusted for inflation to 2007 dollars to make it comparable.

³ Center on Philanthropy Panel Study indicates the average amount donated by donor U.S. households was \$2,047 in 2004. This figure was adjusted for inflation to 2007 dollars to make comparison possible.

⁴ Similar regional studies of Memphis and St. Louis in 2003 and giving in Illinois in 2007 showed similar distributions. See *Memphis Gives 2003, Private Dollars for Public Good: A Report on Giving in the St. Louis Region*, and *Individual giving in Illinois: Implications for the nonprofit community*.

⁵ INDEPENDENT SECTOR, *Faith and Philanthropy* and data under analysis currently from the Center on Philanthropy Panel Study (COPPS), among others.

Georgia Gives 2008

Individual Giving in Atlanta vs. Rest of Georgia

Highlights

- 86 percent of Atlanta households made charitable donations in 2007, compared with 68 percent in the rest of the state (excluding Atlanta).
- Donors in the state's capital region gave an average of \$2,492, which is 10.7 percent higher than donors elsewhere in the state (\$2,225).
- The average donation for all households in Atlanta, including those who did not give to charity, was \$2,138 per household.
- Atlanta-area donors gave an estimated \$3.35 billion of the total \$5.58 billion that Georgia households gave to charity. Households located elsewhere in the state of Georgia gave the remaining \$2.23 billion.



Atlanta's population continues to expand and encompasses 28 counties that account for more than 54 percent of the state's entire population, with 5.1 million of Georgia's 9.3 million residents living in these counties. There are modest differences between the two populations. The Atlanta metro area is slightly more ethnically diverse, has a much higher percentage of people with a bachelor's degree (33.3 percent vs. 27 percent), and has an 18.6 percent higher median household income than the entire state (\$55,552 vs. \$46,832).¹

Atlanta is home to a slightly more diverse population than the rest of the state. Roughly 58 percent of the Atlanta-area population is white, compared with 62.1 percent of the population of Georgia. The share of the Atlanta area's population identifying themselves as Black or African American was 31.8 percent while 29.8 percent of all Georgia residents identified themselves as Black or African American.²

Atlanta-area residents tend to have higher levels of education. In Atlanta 33.3 percent of residents had received at least some college education, while only 27 percent of Georgia residents in general had reached that level of education. Nearly 86 percent of Atlanta-area residents graduated from high school compared to 82 percent statewide.³

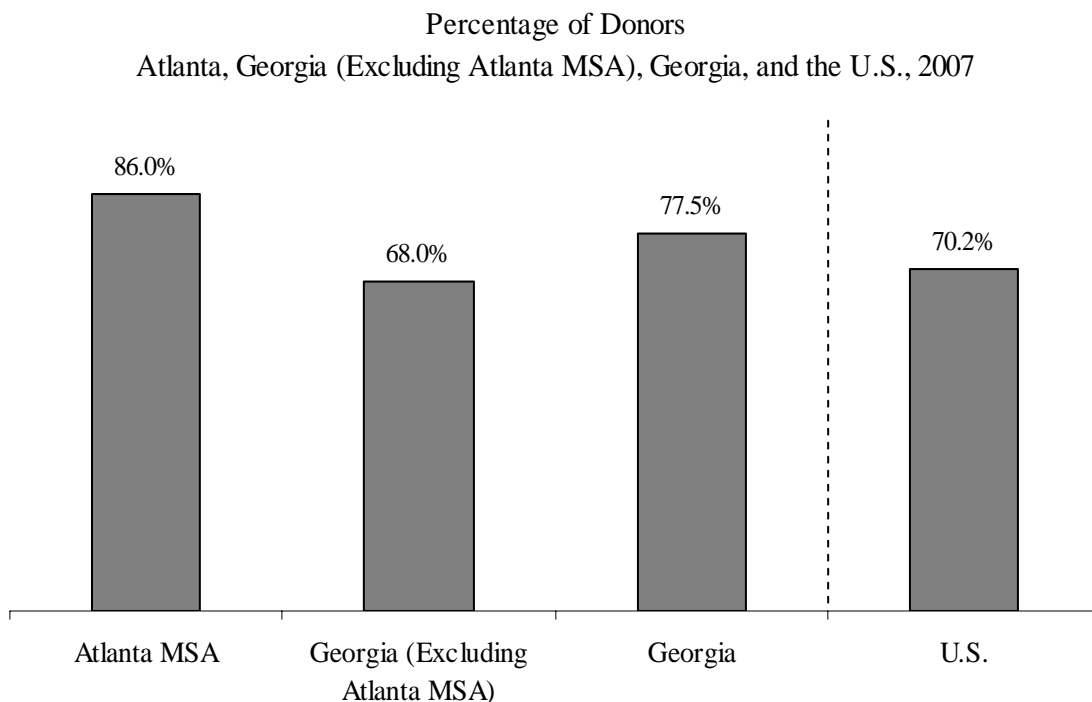
Atlanta residents earn more, on average, than other state residents.

According to the U.S. Census, the median income earned by residents of the Atlanta metropolitan statistical area (MSA) in 2006 was \$55,552. That is above the national average of \$48,451 and above the state average of \$46,832.⁴

More Atlanta residents are donors than are residents of the rest of the state or the nation as a whole.

- As shown in Figure 1, a higher percentage of Atlanta residents, 86 percent, reported making donations to charity than did respondents in the entire state (77.5 percent) or nationally (70.2 percent).
- Only 68 percent of Georgia residents, excluding those in the Atlanta area, reported donating to charity. This is 18 percentage points lower than the percentage of donors in Atlanta and nearly 10 percentage points lower than residents for the entire state of Georgia.

Figure 1



On average, donors in the Atlanta area gave more than donors in the rest of the state or in the nation in 2007.

- As shown in Figure 2, in 2007, Atlanta-area donors gave \$2,492 to all causes, which was 4.5 percent more than the average of \$2,381 given by donors statewide and 9.8 percent more than by donors nationally.
- Nationally, donors contributed an estimated average of \$2,247 (\$2,047 in 2004, adjusted for inflation to 2007 dollars).
- Residents elsewhere in Georgia, excluding the Atlanta area, contributed, on average, \$2,225 to all causes, which is 10.7 percent less than by donors in the Atlanta area and 7 percent less than by donors statewide.

Figure 2

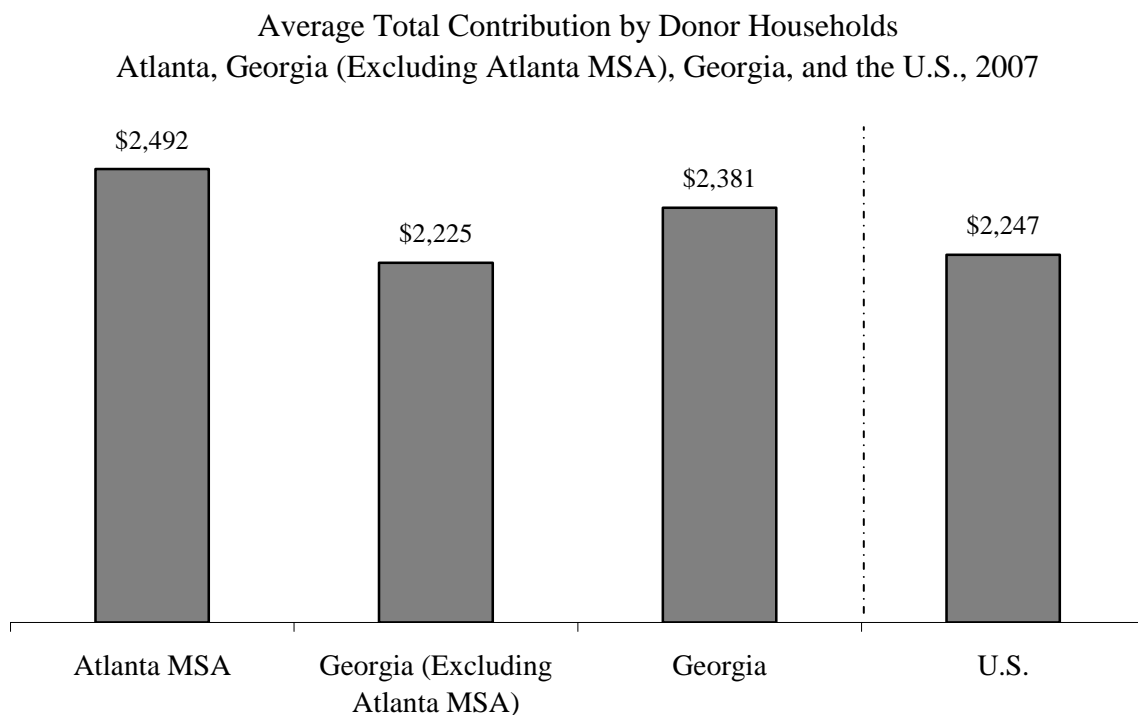
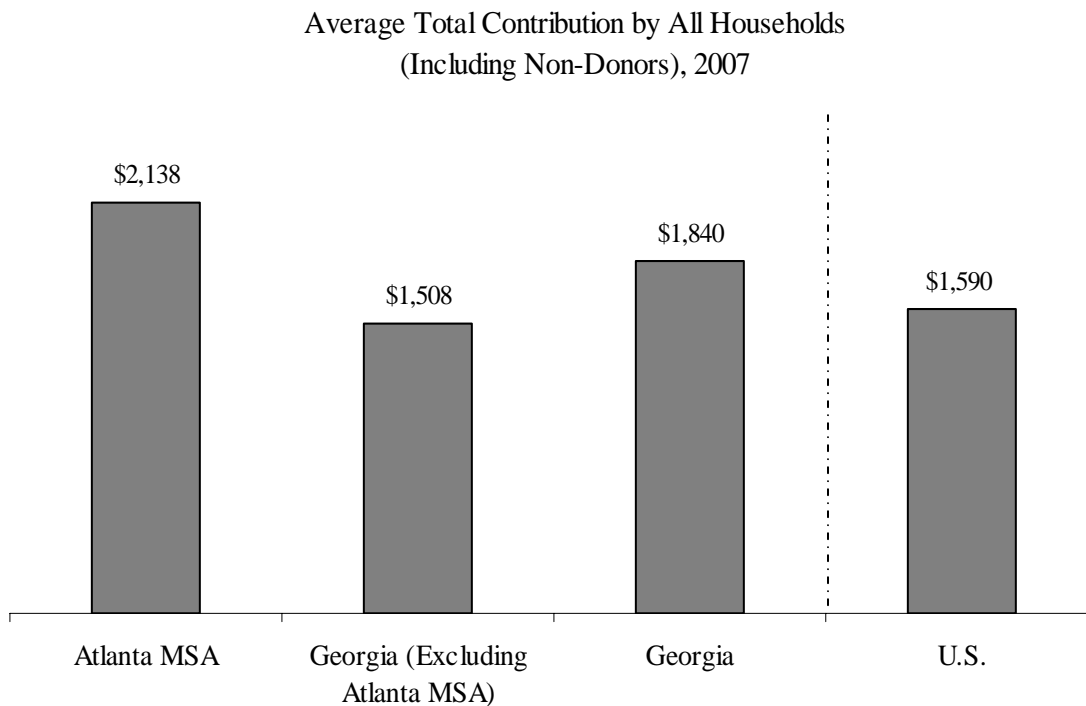


Figure 3 shows the average total giving for all households, including those who did not contribute to charity.

- In 2007, the average contribution from all residents that lived in the Atlanta MSA was estimated to be \$2,138. This is approximately 13.9 percent more than the average by households statewide (\$1,840).
- Nationally, all households contributed an estimated average of \$1,590 (adjusted for inflation to 2007 dollars).
- The average total giving for households in the rest of Georgia is estimated to be \$1,508 for 2007. This is 41.8 percent less than what Atlanta-area residents gave.

Figure 3



In general, Atlanta-area donors’ giving priorities are consistent with statewide and national priorities.

Figure 4 shows that individual donors in Atlanta gave:

- The largest share of their donations to religious organizations, at 54.2 percent.
- 14.7 percent of all donations to support public-society benefit organizations such as United Way
- 1.4 percent to international aid organizations.

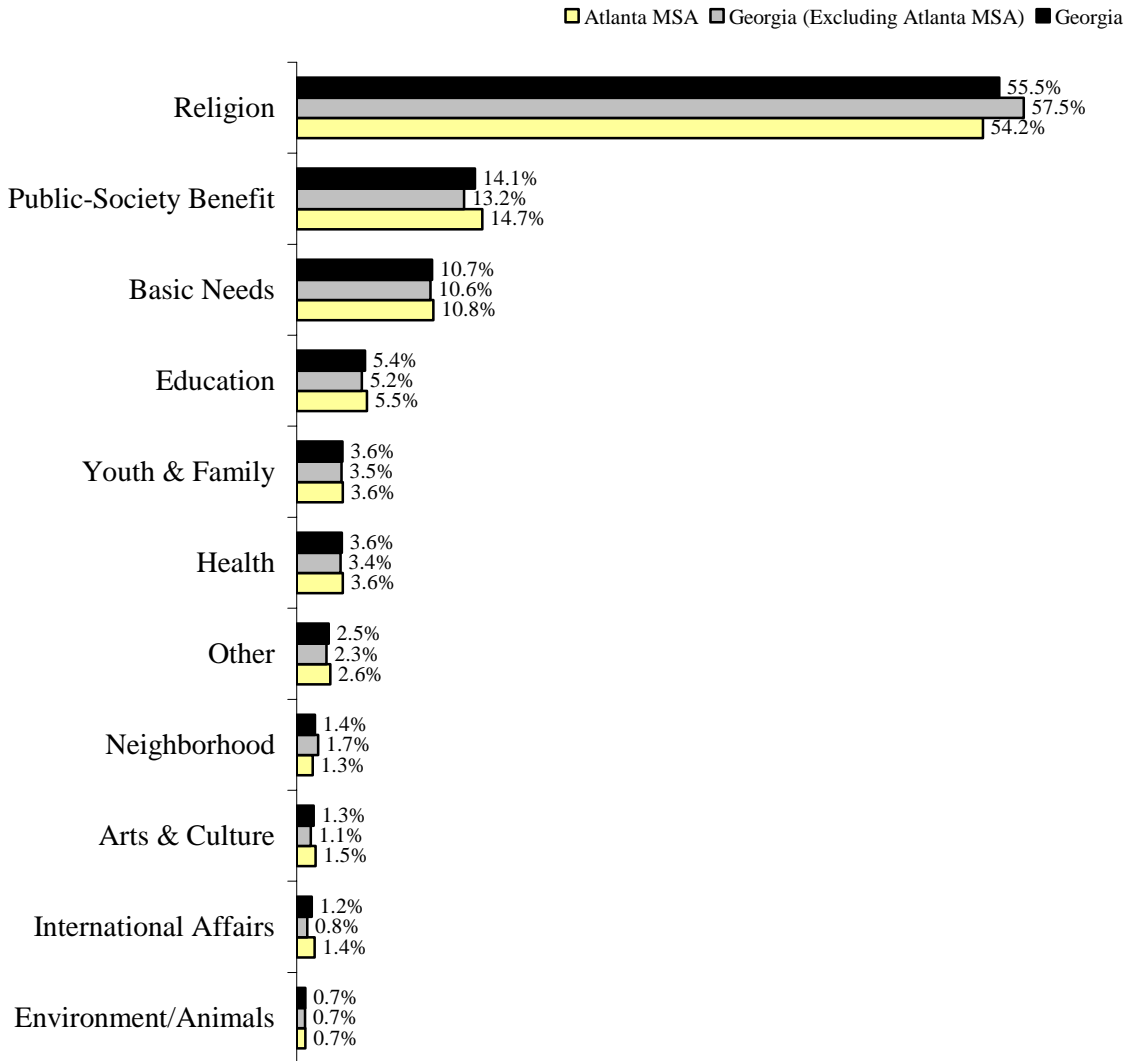
Donors in the rest of Georgia, excluding Atlanta:

- Devoted a slightly larger share of household giving to religious organizations than donors in Atlanta (57.5 percent compared to 54.2 percent).

- Gave only 13.2 percent of all donations to public-society benefit organizations, 1.5 percentage points less than Atlanta donors.
- Gave about half what Atlanta donors gave to international affairs (0.8 percent vs. 1.4 percent).

Figure 4

Estimated Percentage of Gift Dollars by Type of Recipient, Atlanta MSA, Georgia (Excluding Atlanta MSA), and Georgia, 2007



Non-Atlanta residents directed a larger percentage of their giving to local organizations (see Figure 5).

Figure 5 shows that Atlanta residents:

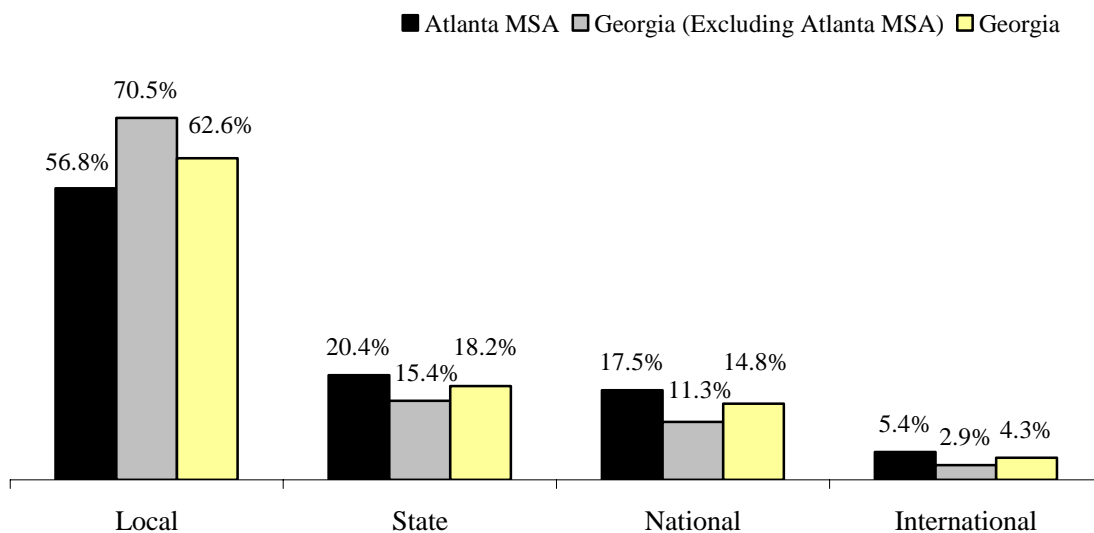
- Directed 56.8 percent of their giving to local organizations in the town or community where the donor lives.
- Only 20.4 percent of their total giving remained in Georgia.
- Gave 17.5 percent of their total giving to organizations located elsewhere in the U.S. and the bulk of the remainder went to organizations with an international presence (5.4 percent).

Donors in the rest of Georgia, excluding Atlanta:

- Devoted a larger share of household giving to local organizations than donors in Atlanta (70.5 percent compared to 56.8 percent).
- 15.4 percent of all donations remained in Georgia, 32.5 percent less than Atlanta donors.
- Gave about half what Atlanta donors gave to international affairs (2.9 percent vs. 5.4 percent).

Figure 5

Percentage of Giving to Local, State, National, and International Organizations by Atlanta MSA, Georgia (Excluding Atlanta MSA), and Georgia Households, 2007



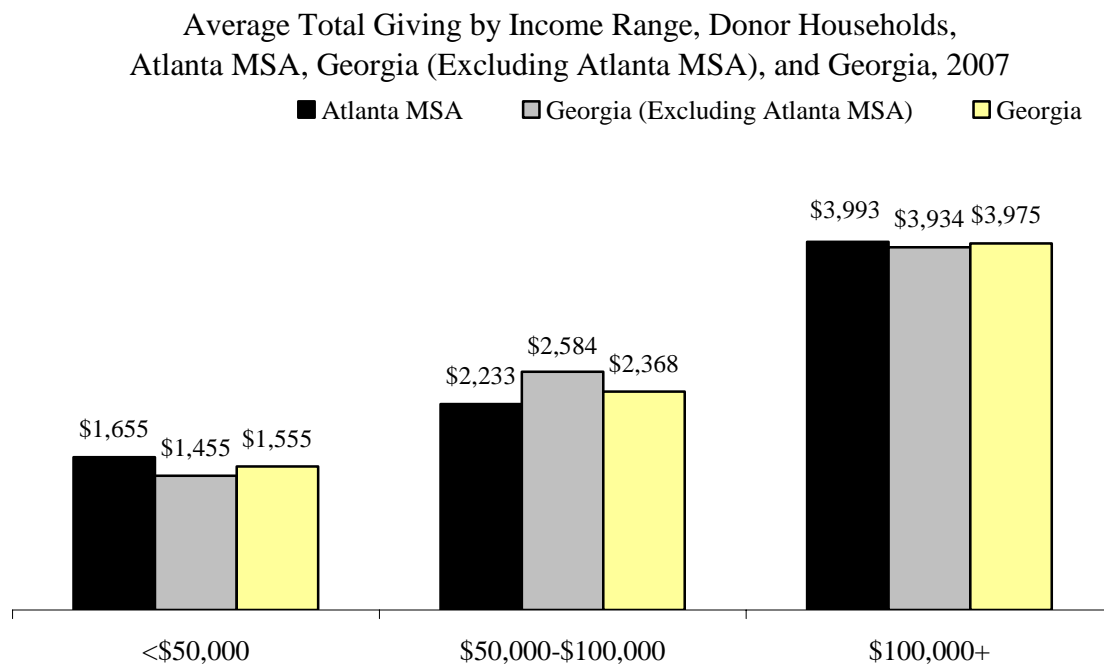
Income is directly associated with charitable giving. The data from Atlanta-area households reinforces this statement. Households with the highest income were the most likely to give and they gave the most.

Figure 6 compares average giving by income for Atlanta, statewide excluding Atlanta, and Georgia residents.

- Atlanta-area donor households with incomes of under \$50,000 in 2007 gave approximately 12 percent more than the average amount given by people elsewhere in the state in the same income brackets.
- The average gift by Atlanta donor households with incomes between \$50,000 and \$100,000 was lower than the average gift from donors located elsewhere in the state in the same income brackets (\$2,233 compared with \$2,584).

Income has a positive and significant correlation with the amounts donated even after controlling for other factors such as age, education level, and religious attendance for Atlanta-area donors.

Figure 6



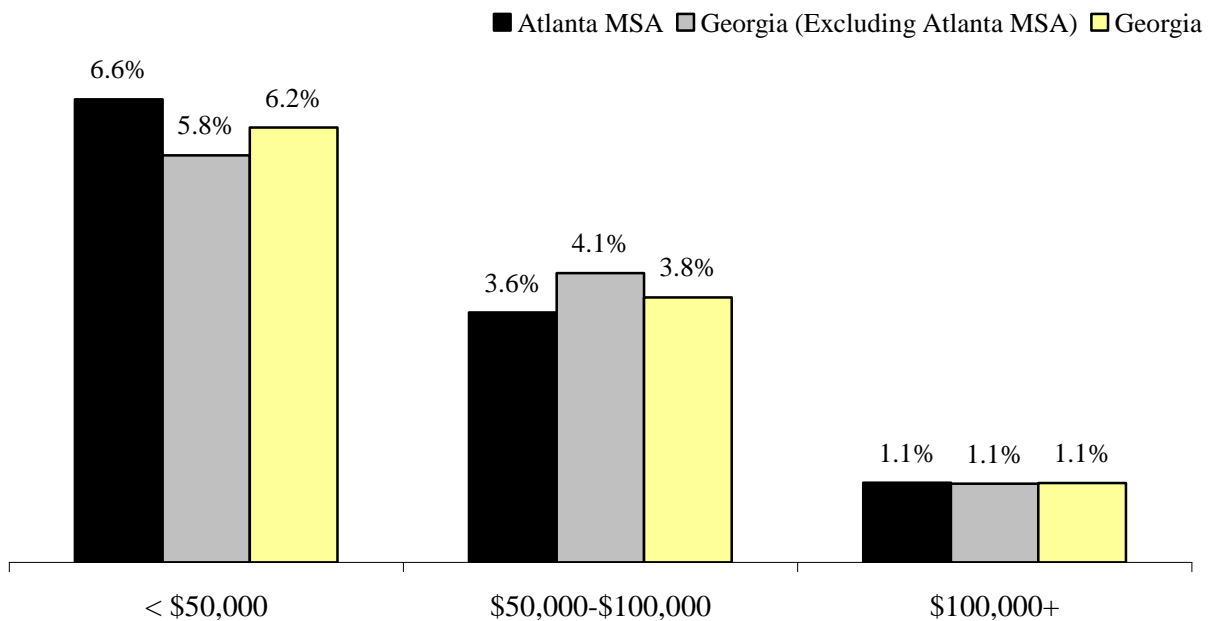
Low-income Atlanta donors gave a higher percentage of their income to charity. Low-income households were less likely to contribute to charity than were high-income households, but when they did give they gave a higher percentage of their income to charity.

Figure 7 compares average giving as a percentage of income between these three income groups in 2007.

- About 78.1 percent of Atlanta households with incomes below \$50,000 reported making contributions. These donors gave approximately 6.6 percent of their annual income to charity in 2007.
- Also, Atlanta-area households with annual incomes between \$50,000 and \$100,000 donated 0.5 percentage points less of their income than households elsewhere in the state (3.6 percent vs. 4.1 percent).
- Donors with an annual income of \$100,000 or more gave in all three regions a lower share of their income than for people with incomes less than \$100,000.

Figure 7

Average Total Giving as a Percentage of Income, Atlanta MSA, Georgia (Excluding Atlanta MSA), and Georgia, 2007



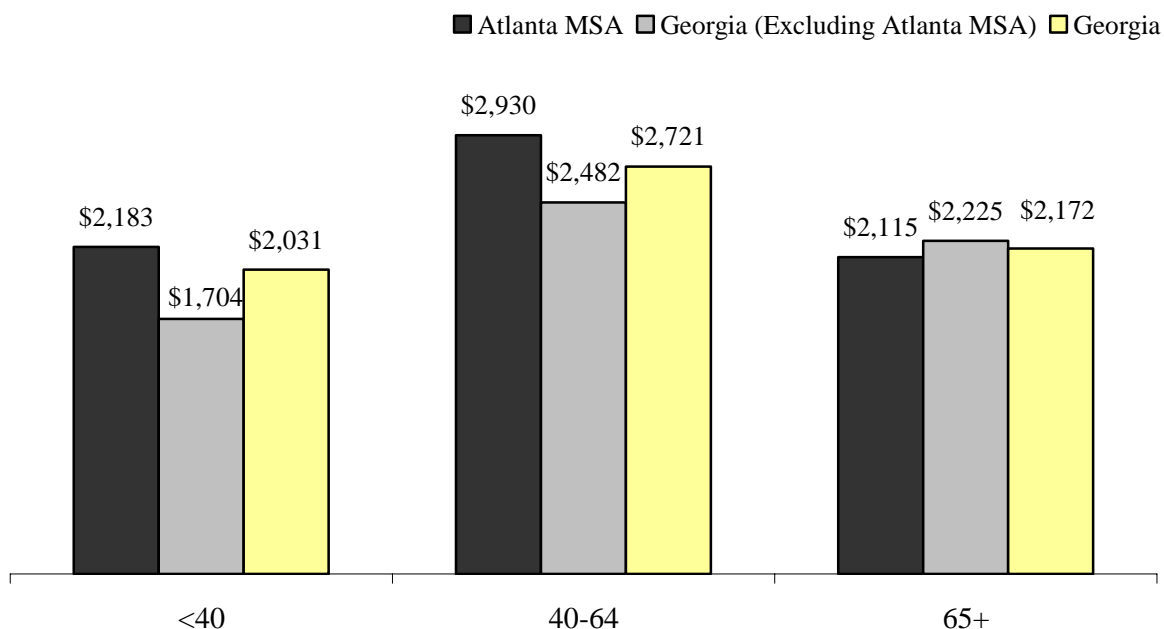
The most generous age bracket is individuals aged between 40 and 64 years old. Figure 8 compares average giving between these three age groups in 2007.

- Only 83.4 percent of Atlanta individuals under age 40 donated to charity and gave on average \$2,183.
- At least 88 percent of Atlanta individuals ages 40 to 64 reported making gifts to charitable causes in 2007, with an average total giving of \$2,930.
- Giving by donors 65 and over was lower, with an average of \$2,115, but their participation rate (share of those who give) was very similar to those individuals ages 40 to 64 at 87 percent.

Nearly 70 percent of Georgia individuals (excluding Atlanta), ages 40 to 64 reported making gifts to charitable causes in 2007. The average total giving from those donors is \$2,482, 15.3 percent lower than their Atlanta counterparts.

Figure 8

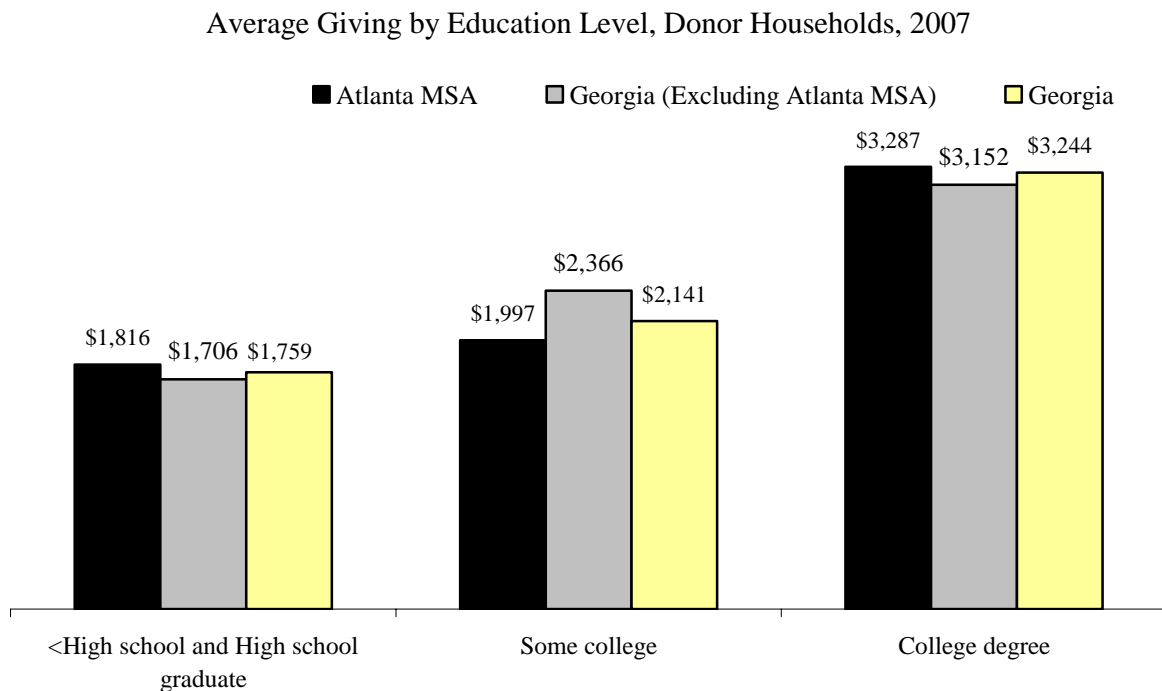
Average Total Giving by Age Range, Donor Households, 2007



Giving to charity increases with educational attainment but does not differ by location of donor in 2007. Figure 9 shows the average giving by Atlanta, Georgia (excluding Atlanta), and Georgia donors by education level in 2007. In general, higher levels of education are associated with higher giving levels.

- Atlanta residents with a high school graduate degree or less gave \$1,816 to charity compared to \$1,706 for individuals located elsewhere in Georgia.
- Atlanta individuals who had some college gave \$1,997, 18.5 less than individuals located elsewhere in Georgia.
- Atlanta residents who had earned a college degree gave \$3,287, on average, to charity in 2007.

Figure 9

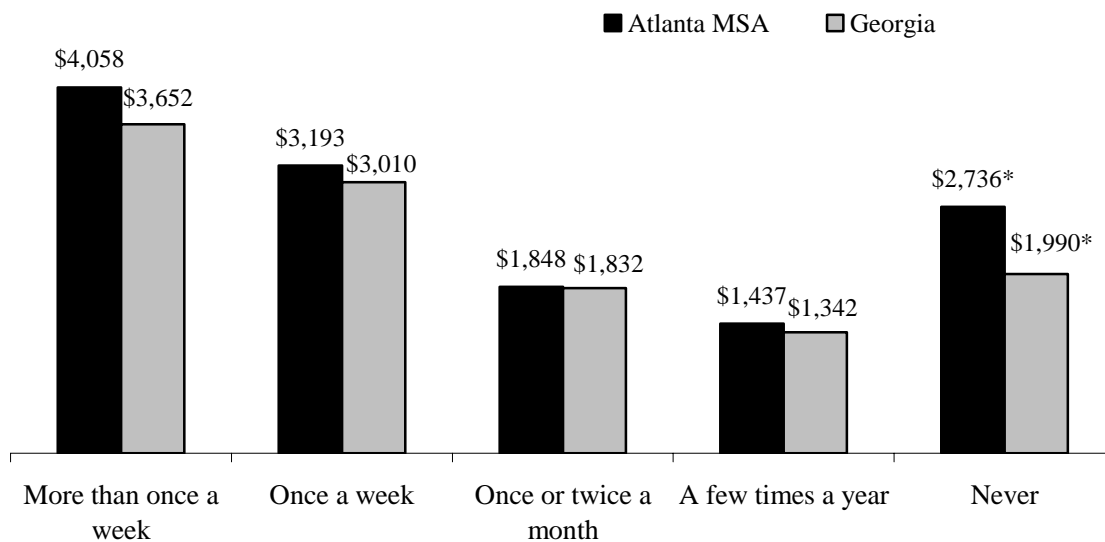


Only a small difference was found between religious attendance and total giving when comparing Atlanta to Georgia. *Georgia Gives 2008* finds that the frequency of attendance at religious services is associated with higher levels of giving. On the other hand, total household giving averaged by frequency of reported attendance at worship services varied when comparing Atlanta residents to those statewide (Figure 10).

- Atlanta residents who attended religious services more than once a week gave 10 percent more, on average, than did their statewide counterparts (\$4,058 compared to \$3,652).
- Those that attended religious services more than once a week gave \$881 more than those that attended religious services once per week did, when holding other factors statistically constant.

Figure 10

Average Total Giving by the Frequency of Religious Attendance,
Donor Households, 2007



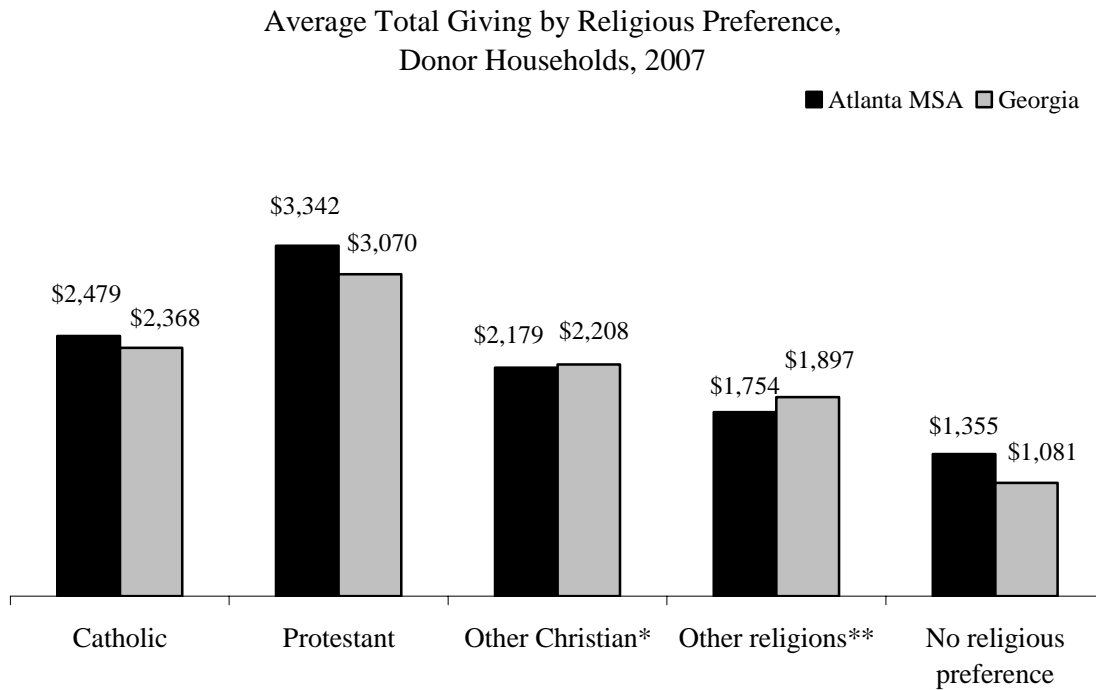
*Results are not statistically meaningful because the sample size is less than 50.

Total giving to all causes also varied by religious affiliation, as shown in Figure 11.

- Atlanta Protestant households who made donations in 2007 gave more, on average, to religion than Catholic and Other Christian households gave (\$3,342 versus \$2,479 and \$2,179, respectively).
- Atlanta Protestants gave slightly more, on average, to charity than Georgia Protestants (\$3,342 compared to \$3,070).

Results are not shown for Georgia households located outside the Atlanta area because there were too few responses to each category to report meaningful results, therefore results are compared to the all Georgia residents.

Figure 11



* Respondents selected one of the following from a list of possibilities: Mormon/Latter Day Saint, Quaker, Jehovah’s Witness, Mennonite, or nondenominational Christian.

** Respondents selected one of the following from a list of possibilities: Jewish, Muslim, some other religions.

Motivations for Giving

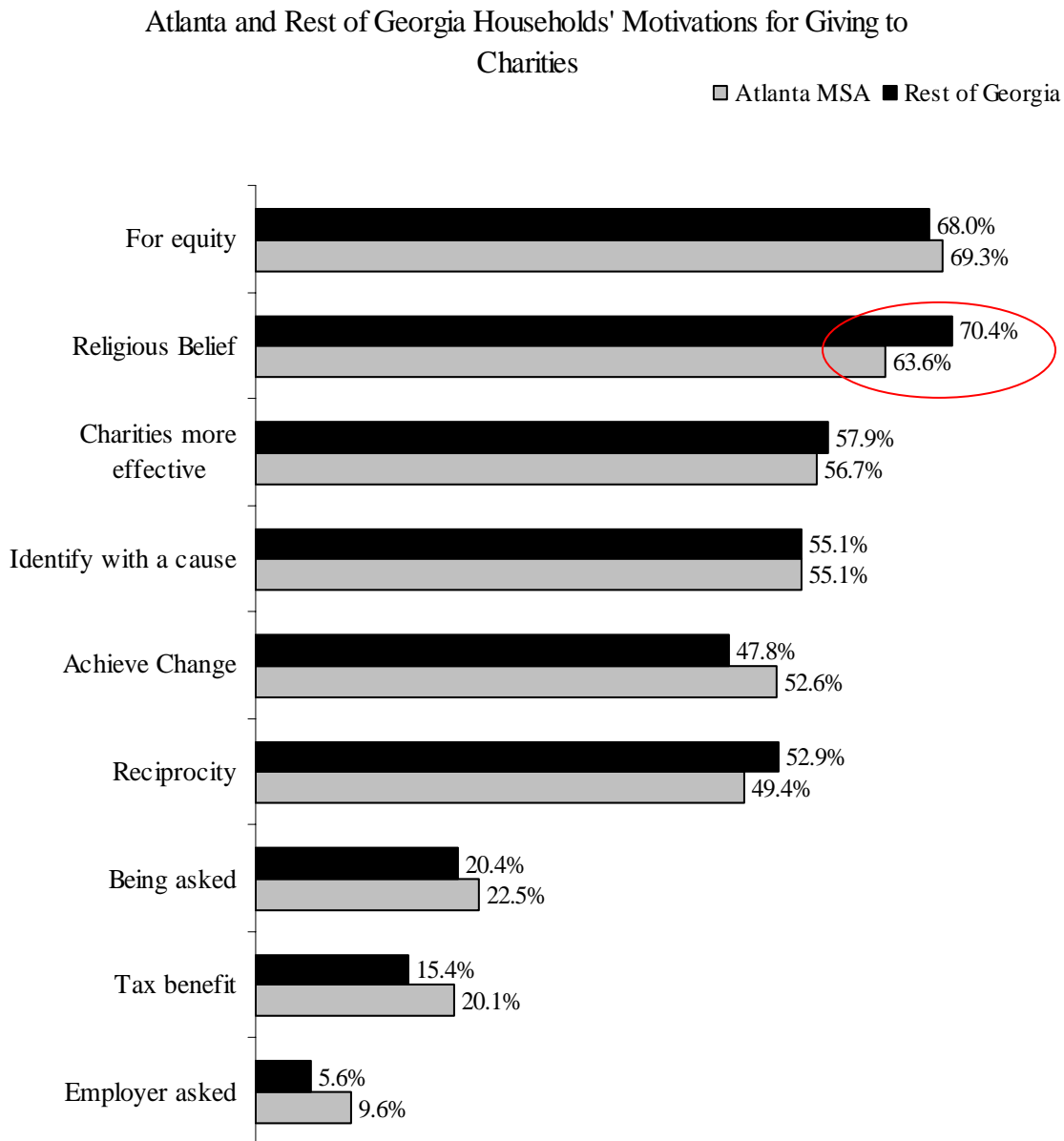
The *Georgia Gives 2008* survey asked households about possible motivations for charitable giving. People in the survey could select major motivation, minor motivation, or no motivation for each factor. The percentage of Atlanta residents selecting each possible motivating factor as either a major or minor motivation is shown in Table 1, which also presents the key words used in Figure 10. In the Atlanta sample, “For equity”, feeling that those who have more should help those with less, was more frequently selected than any other item as either a major or minor motivating factor for giving. With 69.3 percent of respondents identifying “For equity” as a major motivation and 23.7 percent identifying it as a minor motivation, 93 percent thought “For equity” was a motivation for their giving. This was followed by “Directly helping” at 88.3 percent, and “Achieve change” at 88.2 percent. The factors with the lowest totals were “Employer asked” at 42.7 percent and “Tax benefits” at 69.5 percent.

Table 1
Percentage of Households Selecting Factor as Either A Major or Minor Motivation for Giving to Charity

Percent selecting as either major or minor reasons	Rank	Key words on graph for Figure 10	Survey question:
			How much of a motivation is:
93.0%	1	For equity	Feeling that those who have more should help those with less
88.3%	2	Directly helping	The fact a charity helped you, your friends, or family
88.2%	3	Achieve Change	The belief charity can actively change or bring about a desired impact
87.7%	4	Charities more effective	The belief charities can provide public services more effectively than governments or private businesses can
87.0%	5	Religious Belief	Religious beliefs
84.8%	6	Identify with a cause	Identify with a certain cause
71.8%	7	Being asked	Being asked to give by a friend or associate
69.5%	8	Tax benefit	Tax benefits
42.7%	9	Employer asked	Being asked by your employer

Atlanta residents are inspired by equity and religious beliefs to give. The feeling that those with more should help those with less was selected by 69.3 percent of Atlanta donors as a major motivation for giving in 2007. The next major motivating factor was “Religious belief” for Atlanta residents. At least 70.4 percent of Georgians located outside the Atlanta area give to charity because of their religious beliefs. This difference was found to be statistically significant when comparing Atlanta to the rest of Georgia ($p < 0.05$). Atlanta residents give to charity because they believe that charities can provide public services more effectively than government or private businesses (56.7 percent).

Figure 10



Reasons to Give More to Charity

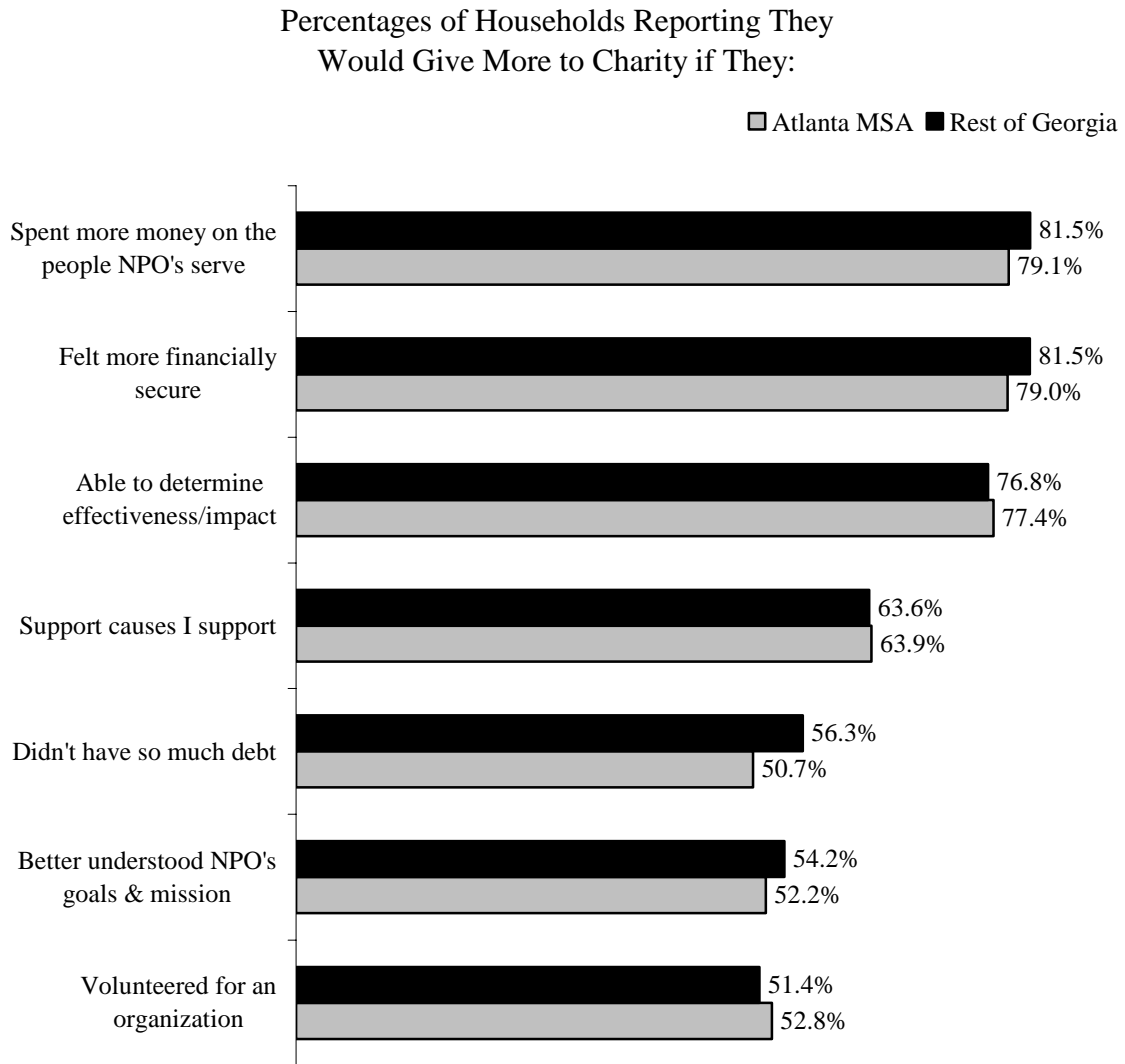
The *Georgia Gives 2008* survey asked households about possible factors that would cause them to increase their giving. People in the survey could select agree or disagree for each factor. The percentage of Atlanta residents selecting each possible factor is in Table 2, which also presents the key words used in Figure 11. In the Atlanta sample, “Knew money spent right”, giving more if more money was spent on programming rather than administration, was the most frequently selected factor. The factors with the lowest totals were “Understanding Goals and Missions” at 52.2 percent and “No Debt” at 50.7 percent.

Table 2
Percentage of Households Agreeing or Disagreeing with Impediments for Giving to Charity

Percent selecting		Key words on graph	Survey question:
Agree	Disagree		Would give more to charity if:
79.1%	20.9%	Knew money spent right	More money was spent on programming rather than administration
79.0%	21.0%	More financially secure	Feeling more financially secure
77.4%	22.6%	Impact of gifts	Being able to determine the effectiveness or impact of nonprofits
63.9%	36.1%	Knew of more orgs.	Knowing of more organizations that further a cause I care about
52.8%	47.2%	Volunteered for an org.	Volunteered for an organization
52.2%	47.9%	Understood goal of nonprofits	Better understanding the goals and missions of nonprofits
50.7%	49.3%	No debt	Didn't have so much debt

As shown in Figure 11, the number one factor Atlanta donors said would cause them to give more to charity was concerns about administrative and fundraising costs, reported by 79.1 percent of respondents. This factor was followed by being more financially secure, reported by 79 percent of Atlanta households.

Figure 11



Reasons households stopped giving to charity

The *Georgia Gives 2008* survey asked households about possible reasons that caused them to stop their giving to a particular organization. People in the survey could select agree or disagree for each factor. The responses from donors are shown in Table 3; this table also presents the key words used in Figure 12.

Table 3
Reasons Why Atlanta Respondents Stopped Supporting an Organization They Previously Supported

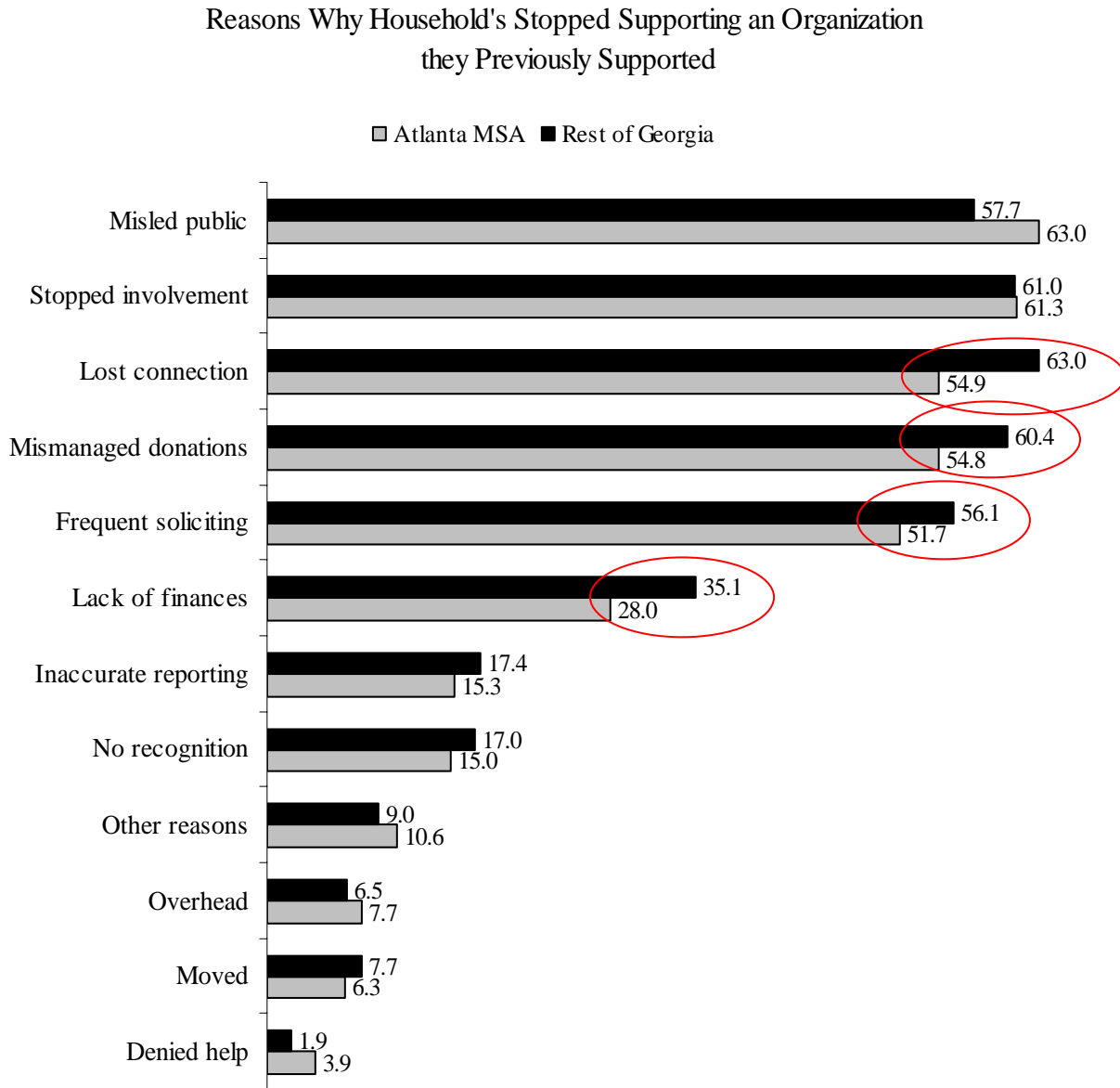
Percent selecting		Key words on graph	Survey question:
Agree	Disagree		I stopped supporting an organization because:
63.0%	57.7%	Misled public	Organization misled the public about its work
61.3%	61.0%	Stopped involvement	I stopped my involvement with the organization
54.9%	63.0%	Lost connection	I didn't feel connected to the organization anymore
54.8%	60.4%	Mismanaged donations	Organization mismanaged donations
51.7%	56.1%	Frequent soliciting	Organization requested donations too frequently
28.0%	35.1%	Lack of finances	My finances did not permit it
15.3%	17.4%	Inaccurate reporting	Organization was dishonest about its operation or is untrustworthy
15.0%	17.0%	No recognition	Organization did not recognize or acknowledge my contributions
10.6%	9.0%	Other reasons	Other reasons
7.7%	6.5%	Overhead	Organization spent too much on overhead
6.3%	7.7%	Moved	I moved to another place
3.9%	1.9%	Denied help	Organization denied help

“Misled the public” is the major reason Atlanta donors stopped supporting a charitable organization. Almost 63 percent of all Atlanta donor residents reported that they stopped giving to charity when the organization misled the public about its work. At least 58 percent of Georgia residents, excluding the Atlanta area, reported “Misled public” as a reason why they stopped giving to charity.

The second highest reason Atlanta donor households stopped giving was “I stopped my involvement with the organization” with 61.3 percent. Moving out of the area (6.3 percent) and being denied help (3.9 percent) were not major reasons for Atlanta donor residents to stop giving.

When comparing the reasons why Atlanta households stopped supporting an organization they previously supported to those households located in the rest of Georgia, the differences between lost connection, mismanaged donations, frequent soliciting, and lack of finances were found to be statistically significant ($p < 0.05$).

Figure 12



¹ Median per capita income found through the 2006 American Community Survey (ACS), available at http://factfinder.census.gov/servlet/DatasetMainPageServlet?_program=ACS&_submenuId=&_lang=en&_ts=

² The percentage of the population of Atlanta and Georgia found through the 2006 American Community Survey (ACS), available at

http://factfinder.census.gov/servlet/DatasetMainPageServlet?_program=ACS&_submenuId=&_lang=en&_ts=

³ The level of education found through the 2006 American Community Survey (ACS), available at http://factfinder.census.gov/servlet/DatasetMainPageServlet?_program=ACS&_submenuId=&_lang=en&_ts=

⁴ The median income found through the 2006 American Community Survey (ACS), available at http://factfinder.census.gov/servlet/DatasetMainPageServlet?_program=ACS&_submenuId=&_lang=en&_ts=

Georgia Gives 2008

Foundation Grantmaking

Highlights

- Georgia independent, operating, and community foundations granted an estimated \$615.8 million in 2006. Of the total:
 - Independent and operating foundations in Georgia granted an estimated \$519.5 million and
 - Community foundations in Georgia granted an estimated \$96.3 million.
- 76.7 percent of the grant dollars awarded by Georgia foundations in 2006 stayed in Georgia.
- Nearly 35 percent of all grants were for educational organizations, and approximately 20 percent of all grants went to public-society benefit organizations such as United Way, Jewish Federation, and advocacy groups for civil rights.

The *Foundation Center* estimated 1,399 independent, corporate, community and operating foundations headquartered in Georgia gave more than \$736 million in grants in 2006. Foundations in the Atlanta metropolitan area gave more than \$605 million in grants in 2006. This is 82.2 percent of all grantmaking by Georgia foundations.

\$11.5 billion in assets for Georgia independent, operating, corporate and community foundations in 2006.

\$1,237 in foundation assets per Georgia resident.

\$2,039 in foundation assets per resident nationally.

Foundation Asset Data: The *Foundation Center*, Key facts on Georgia Foundation, September, 2008.

Georgia foundation grantmaking study analyzed grants from 1,465 Georgia foundations during 2006.

Independent, operating, and community foundations in Georgia gave an estimated \$615.8 million in grants to charity in 2006 (the latest year available). This estimate does not include corporate foundation grantmaking because corporate foundation grantmaking was not included as a part of this chapter (please see Corporate Giving Chapter). The first portion of this chapter looks at grantmaking by all grants from these three types of foundations. The second part of this chapter contains a section about foundation grantmaking in Atlanta metropolitan area versus the rest of Georgia.

Information used in the study was primarily obtained from online databases,

including FoundationSearch.com, The Foundation Center, and Guidestar.org, all of which present information about funders, including forms filed with the Internal Revenue Service. In some cases, individual foundations provided information about grants they paid in 2006. All analyses were based on paid grants reported on IRS Forms 990 or 990-PF filed for 2006. Since some IRS form-990s were filed

by fiscal year rather than calendar year, the fiscal year with the most time in 2006 was used. Fiscal year 2005-2006 was used for Form-990s that start and end in midyear. All other data, including annual reports and electronic lists, represent grants that were reportedly awarded in 2006.

Definitions of the foundations in this chapter:

- **Independent foundations**, generally, have a single major source of funding, and have a primary activity of making grants to charitable organizations.¹ They are also known as private foundations.² Types of independent foundations include: family foundations, special purpose foundations, and corporate foundations. Independent foundation grantmaking accounted for an estimated 56 percent of foundation grantmaking in Georgia during 2006, according to data from the Foundation Center.³ Corporate foundation grantmaking is not included in this chapter (see the Corporate Giving chapter of *Georgia Gives 2008* for information on corporate foundation grantmaking).
- **Operating foundations** are private foundations that use a large portion of their funds for activities other than grantmaking, though operating foundations may make some grants.⁴ Operating foundation grantmaking accounted for an estimated 1 percent of foundation grantmaking in Georgia during 2006, according to data from the Foundation Center.⁵
- **Community foundations**, generally, are public charities and receive funding from multiple sources. The community foundation uses the funds to make grants or contribute to programs that benefit specific regions or communities.⁶

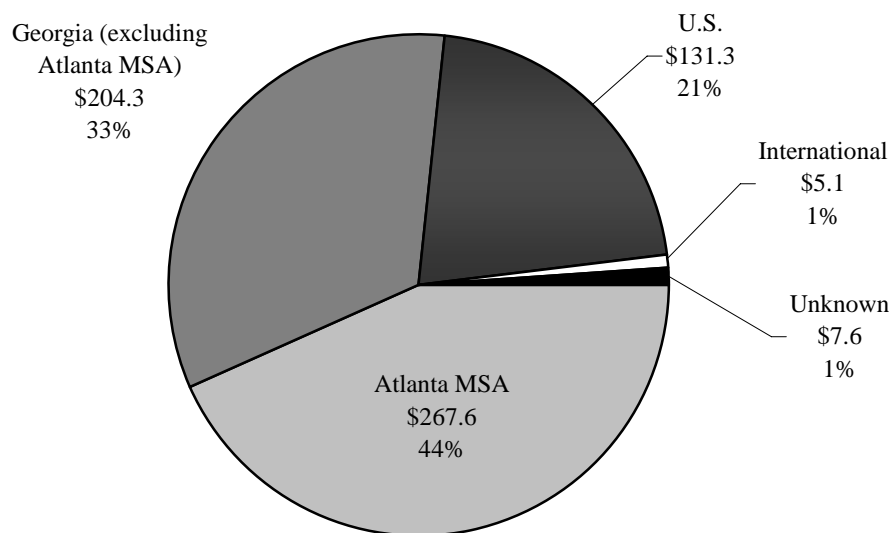
Giving USA 2007 estimated that foundation giving (from independent, operating, and community foundations) represented 12.4 percent of all giving in 2006 when compared with giving by bequests, individuals, and corporations.⁷ *The Foundation Center* estimated \$36.5 billion in giving in the U.S. during 2006 by independent, operating, and community foundations.⁸

A significant portion of Georgia foundation grantmaking dollars

stayed in the state. In 2006, Georgia independent, operating, and community foundations made approximately \$615.8 million in grants to nonprofit organizations (corporate foundations not included). Figure 1 shows that organizations located in the Atlanta area received 43.4 percent of all grant dollars, which is approximately \$267.6 million. Organizations located elsewhere in Georgia received 33.2 percent of all grants or \$204.3 million. Only 21 percent of all grant dollars were awarded to organizations nationally. A very small percentage of the grant dollars awarded were given to organizations with an international presence (0.8 percent).

Figure 1

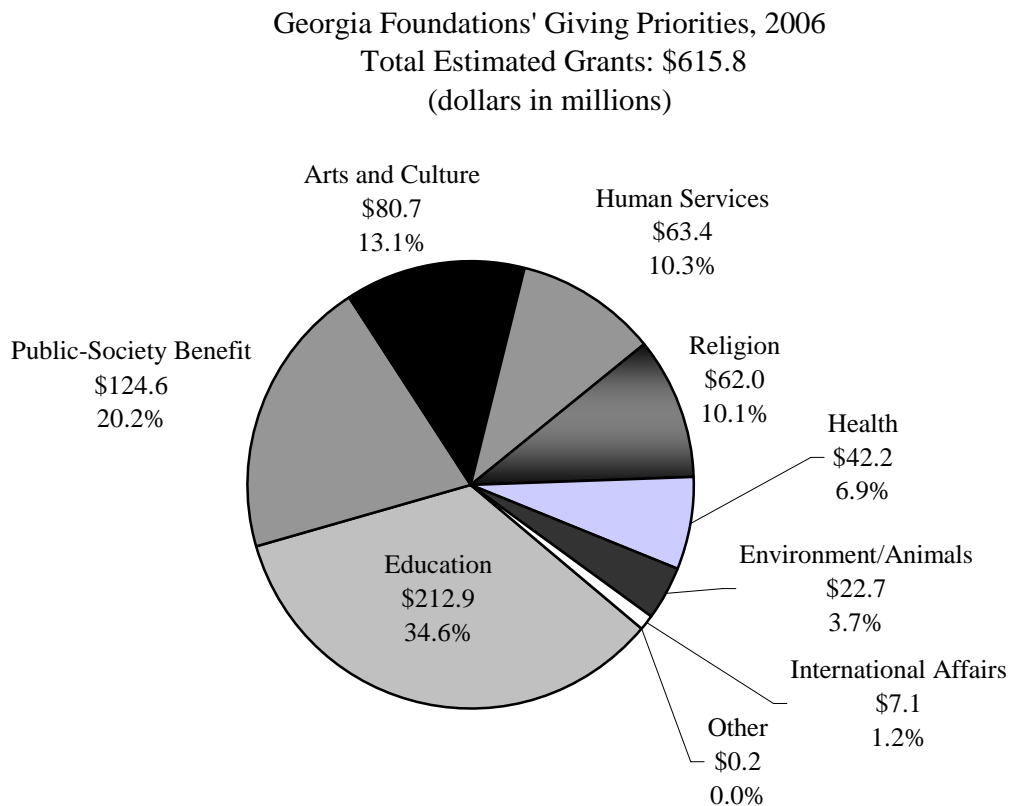
Percentage Distribution of Total Grant Dollars
from Georgia Foundations by Recipient Location
Total Estimated Grants: \$615.8 million
(dollars in millions)



*It is highly probable that most grants in the unknown category are to Georgia organizations. Some IRS Forms 990 did not list the grant recipients. When the recipient of the grant could not be identified, it was coded in this group.

Educational organizations received the largest share of grant dollars from Georgia foundations (\$212.9 million), followed by public-society benefit organizations (\$124.6 million). Georgia foundations gave over one third of all grant dollars to educational organizations including grants to schools, universities, and libraries (34.6 percent). Grants to public-society benefit organizations include those to United Way, Catholic Charities, and advocacy for civil rights; they received 20.2 percent of all grant dollars. Figure 2 shows the allocation of Georgia foundation giving in 2006 by grant dollars.⁹

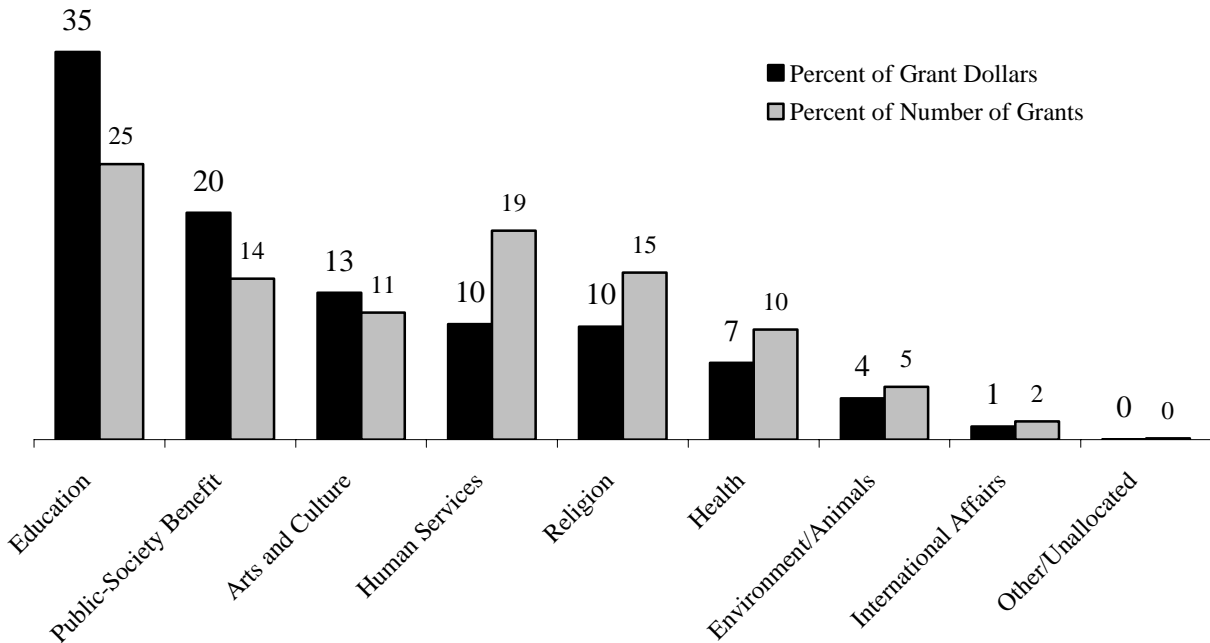
Figure 2



Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: FoundationSearch.com, the Foundation Center, and Guidestar.org. Figure includes all grants in the *Georgia Gives 2008* foundation study. See methodology for subsector categories.

Figure 3 shows the allocation of Georgia foundation giving in 2006 by the number of grants and by total grant dollars. While educational organizations received more than a third of the grant dollars (35 percent), they received a smaller percentage of the number of grants (25 percent). This is in part due to the larger size of the grants to education (see Figure 6). Public-society benefit groups received a lower share of the total number of grants (14 percent) than of all grant dollars (20 percent). The share of the total number of grants received by human service organizations (19 percent) was nearly twice the percent of grant dollars they received (10 percent). Religious organizations received 10 percent of all grant dollars and 15 percent of the total number of grants.

Figure 3



Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: FoundationSearch.com, the Foundation Center, and Guidestar.org. Figure includes all grants in the *Georgia Gives 2008* foundation study.¹⁰

Georgia grantmaking in 2006 differs significantly from national grantmaking priorities. As shown in Figure 4, when compared with national grantmaking from the Foundation Center, Georgia foundations granted:

A higher share to

- Education (35 percent compared with 23 percent nationally)
- Religion (10 percent compared with 2 percent nationally)
- Public-society benefit (20 percent compared with 14 percent nationally).

A lower share to

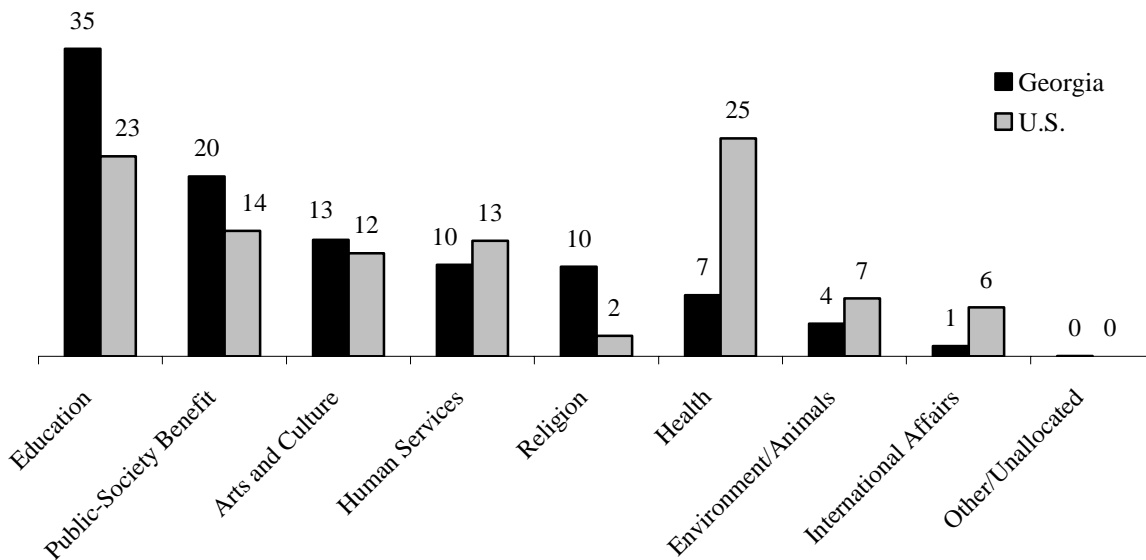
- Health (7 percent compared with 25 percent nationally)
- Environment (4 percent compared with 7 percent nationally)
- International aid (1 percent compared with 6 percent nationally)
- Human services (10 percent compared with 13 percent nationally)

About the same share to

- Arts (13 percent compared with 12 percent nationally)

Figure 4

Georgia Foundation Giving Priorities, 2006
Compared with National Foundation Giving Priorities, 2006
Percentage Distribution of Total Grant Dollars by Subsector



Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*; Georgia Data: FoundationSearch.com, the Foundation Center, and Guidestar.org. National Data: The Foundation Center, *Foundation Giving Trends 2007 Edition*. Georgia data is categorized by type of organization whereas the Foundation Center categorizes by the subject of the grant.¹¹

On average, the largest grants in Georgia were made to public-society benefit and educational organizations, as shown in Table 1. In Georgia, the average grant size for all types of recipients taken together was \$38,408. The median (midpoint value) grant was \$10,000. Public-society benefit groups received the largest grants on average, \$54,202, and had a median grant size of \$10,000. Educational organizations received the second largest average grants (\$54,030). Human service organizations and other/unallocated grants received the lowest average grants (\$21,226 and \$15,843 respectively).

Table 1: Average and Median Grant Amounts, Georgia Foundations, 2006

	All Recipients	
	Average	Median
Public-Society Benefit	\$54,202	\$10,000
Education	\$54,030	\$10,675
Arts and Culture	\$44,460	\$10,000
Environment/Animals	\$29,920	\$10,000
International Affairs	\$27,429	\$7,500
Health	\$26,822	\$10,000
Religion	\$25,983	\$10,000
Human Services	\$21,226	\$10,000
Other/Unallocated	\$15,843	\$10,000
Total	\$38,408	\$10,000

Source: The Center on Philanthropy at Indiana University, *Giving Georgia 2008*. Data: FoundationSearch.com, the Foundation Center, and Guidestar.org. Data used: All grants of \$4,000 and above and a sample of grants < \$4,000. Results use weighting to adjust for the different probabilities of grants less than \$4,000 to be in the study.

Grantmaking by Georgia foundations was approximately 1.9 percent of all grantmaking in the United States, according to the Foundation Center.¹² This is a much lower figure than Georgia's percentage of the national population, which was 3.2 percent in 2006.¹³ Assets held by Georgia foundations were \$11.5 billion in 2006, which is about 1.9 percent of independent and community foundation assets nationally.¹⁴

The top 10 grantmakers in Georgia accounted for 55.7 percent of total grantmaking in Georgia. A major grantmaker in the Georgia region has been the Robert W. Woodruff Foundation, the foundation of the former leader of the Coca-Cola Company, contributing 16.3 percent of all Georgia foundation grantmaking. The Community Foundation of Greater Atlanta is ranked second overall and is the largest of the community foundations, with total dollars granted in 2006 reaching \$62.6 million, as shown in Table 2.¹⁵

Table 2: Top 10 Georgia Foundations by Total Grantmaking in 2006 (Except Corporate Foundations)

Ranking	Granting Foundation	Total Amount Awarded
1	Robert W. Woodruff Foundation Inc	\$100,309,712
2	Community Foundation for Greater Atlanta	\$62,656,414
3	Marcus Foundation, Inc.	\$34,065,350
4	J. Bulow Campbell Foundation	\$27,872,498
5	Joseph B. Whitehead Foundation	\$24,400,000
6	The Goizueta Foundation	\$23,394,069
7	Arthur M. Blank Family Foundation	\$22,176,584
8	Lettie Pate Whitehead Foundation, Inc.	\$21,639,800
9	Bradley Turner Foundation, Inc.	\$17,478,783
10	Callaway Foundation, Inc.	\$9,265,328
	Total of Top 10 Foundations in Georgia	\$343,258,538
	Top 10 as percentage of total grantmaking in Georgia	55.7%
	Robert W. Woodruff Foundation Giving as a Percentage of all Georgia Grantmaking	16.3%

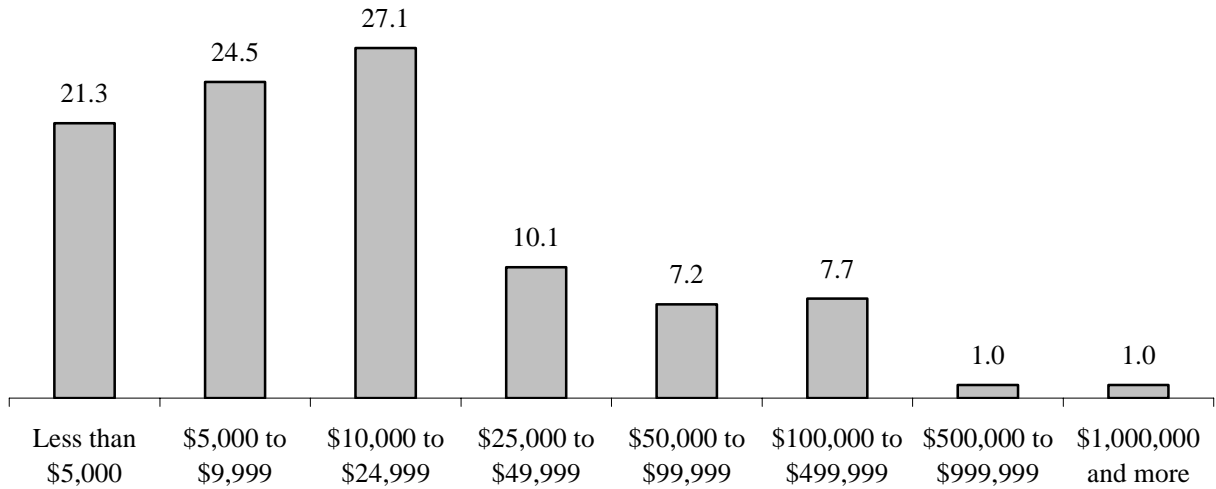
Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: FoundationSearch.com, the Foundation Center, and Guidestar.org. Table is based on paid grants reported on IRS Forms 990.

Figure 5 is the distribution of all grants in the *Georgia Gives 2008* foundation study and shows that.

- Nearly 73 percent of all grants in the study were less than \$25,000.
- Most of the grants awarded were between \$10,000 and \$24,999 (27.1 percent).
- Less than 10 percent of grants in the study were more than \$100,000.
- Only 1 percent of grants in the study were more than \$1,000,000.

Figure 5

Percent Distribution of Georgia Foundation Grants by Size of Grant, 2006

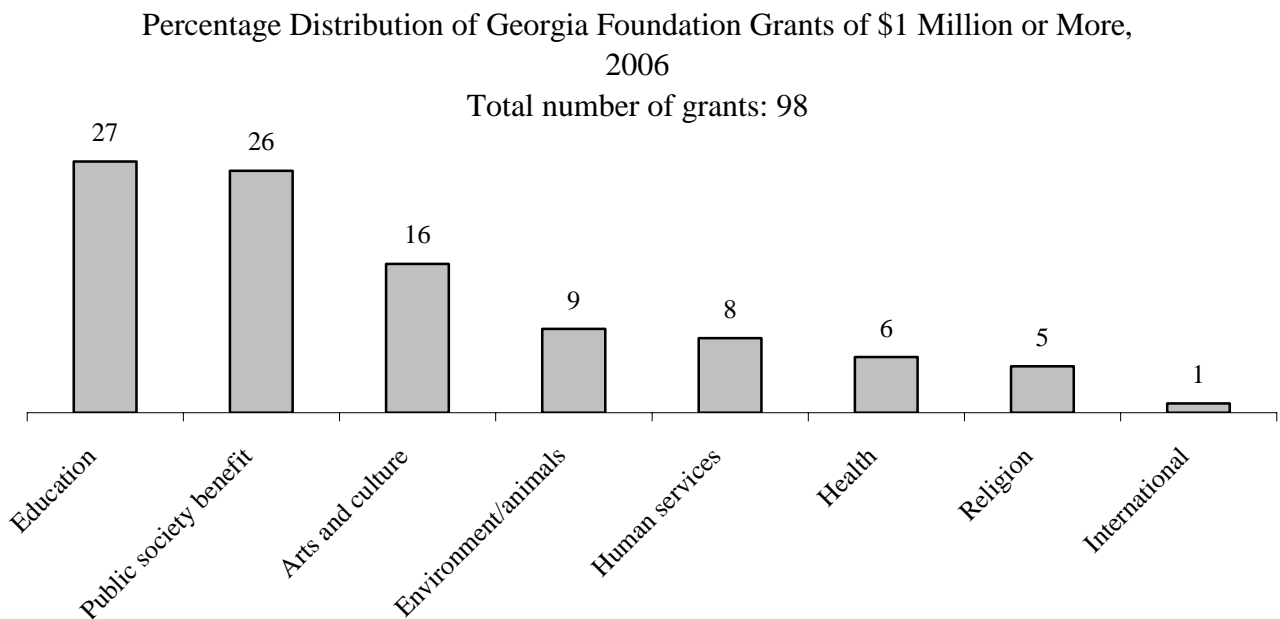


Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: FoundationSearch.com, the Foundation Center, and Guidestar.org. The *Georgia Gives 2008* foundation study consists of all grants of \$4,000 and above and a sample of grants below \$4,000. Results use weighting to adjust for the different probabilities of grants less than \$4,000 to be in the study.

There were 98 grants of \$1 million or more awarded in Georgia in 2006, as shown in Figure 6. The Robert W. Woodruff Foundation awarded a substantial number of grants (\$100.3 million), donating money to health care, education, economic development, art and cultural activities, and environmental conservation. Table 3 below shows the largest ten grants awarded in 2006, four of which are from The Robert W. Woodruff Foundation.

As shown in Figure 6, the distribution of grants of \$1 million or more is similar to the distribution of all grantmaking. Educational organizations received the largest share of grants \$1 million or more (27 grants). The second largest share went to public-society benefit organizations with 26 grants. Arts and culture organizations received 16 grants of \$1 million or more. Only one international organization received a million-dollar gift or higher. Table 3 shows the ten largest grants made by Georgia Foundations in 2006.

Figure 6



Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: FoundationSearch.com, the Foundation Center, and Guidestar.org. Figure is made from all grants in the *Georgia Gives 2008* foundation study.

Table 3

Ten Largest Georgia Foundation Grants 2006 (dollars in millions)

Rank	Donor Foundation	Recipient Organization	Recipient State	Recipient Subsector	Grant Amount
1	Robert W. Woodruff Foundation Inc	Emory University	GA	Education	\$40.0
2	Robert W. Woodruff Foundation Inc	Emory University	GA	Education	\$9.0
3	Robert W. Woodruff Foundation Inc	Ichauway	GA	Environment/Animals	\$8.0
4	Robert W. Woodruff Foundation Inc	Robert W. Woodruff Arts Center	GA	Arts and Culture	\$6.3
5	Joseph B. Whitehead Foundation	United Way of Metropolitan Atlanta	GA	Public-Society Benefit	\$6.0
6	Cherokee Foundation Inc	Community Foundation of Southwest Georgia	GA	Public-Society Benefit	\$5.6
7	J. Bulow Campbell Foundation, Inc.	Community Foundation For Greater Atlanta	GA	Public-Society Benefit	\$5.1
8	Bradley Turner Foundation Inc	Columbus State University	GA	Education	\$5.0
9	Marcus Foundation Inc	Autism Speaks, Inc.	NY	Human services	\$5.0
10	Joseph B. Whitehead Foundation	United Way of Metropolitan Atlanta	GA	Public-Society Benefit	\$5.0
Total					\$90.0
Largest Grants as a Percentage of all Georgia Grantmaking					14.6%

Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: *FoundationSearch.com*, *The Foundation Center*, and *Guidestar.org*
 Table is made from all grants in the *Georgia Gives 2008* foundation study.

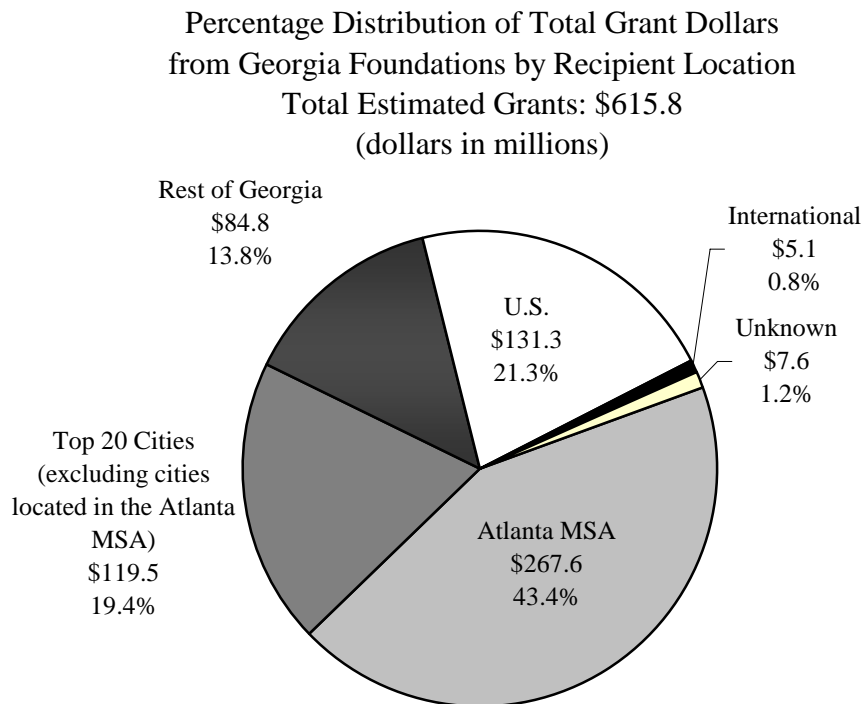
Georgia Gives 2008

Foundation Grantmaking in Metropolitan Atlanta vs. Rest of Georgia

Grant recipients in the Atlanta Metropolitan Statistical Area (MSA) received a significant portion of Georgia foundation grantmaking dollars.

In 2006, Georgia independent, operating, and community foundations (except corporate foundations) made approximately \$471.9 million in grants to nonprofit organizations in Georgia (see Figure 7). Nearly 43.4 percent of all grant dollars went to organizations located in the Atlanta MSA. Organizations located in the top 20 cities in Georgia (excluding cities located in the Atlanta MSA) received 19.4 percent of all grants or \$119.6 million. Only 13.8 percent of all grant dollars were awarded to organizations elsewhere in the state.

Figure 7



The top 20 cities, excluding those located in the Atlanta MSA consist of Augusta, Columbus Savannah, Athens, Macon, Albany, Warner Robins, Valdosta, Rome, Gainesville, Dalton, Hinesville, Douglasville, LaGrange, Newnan, Statesboro, Griffin, Carrollton, Milledgeville, and Canton.

The average grant size statewide was \$38,408, but this varies considerably across different recipient locations. The average grant size for Atlanta-area recipients was \$43,924, 12.6 percent larger than the overall average grant size as shown in Table 8. The average grant size for recipients in the top 20 cities excluding cities located in the Atlanta MSA was \$36,065, 6.5 percent below the overall average for all recipient locations. Organizations with an international presence received the largest average grant size of \$85,931 and a median grant size of \$125,000. They included a \$2.65 million grant to the American Friends of the Israel Democracy Institute and an \$819,745 grant to the Toronto Community Foundation.

Table 8

	Average	Median
Atlanta MSA	\$43,924	\$10,000
Top 20 Cities (excluding cities located in the Atlanta MSA)	\$36,065	\$10,000
Rest of Georgia	\$43,562	\$10,000
U.S.	\$29,155	\$10,000
International	\$85,931	\$125,000
Unknown	\$63,543	\$5,000
Overall	\$38,408	\$10,000

Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: FoundationSearch.com, the Foundation Center, and Guidestar.org. The *Georgia Gives 2008* foundation study consists of all grants of \$4,000 and above and a sample of grants below \$4,000. Results use weighting to adjust for the different probabilities of grants less than \$4,000 to be in the study.

Grantmaking priorities differed by location of recipient. Tables 4, 5, and 6 show the average and median grant size by type of recipient for the three locations used in the study. In each table, recipient types are ranked by the average grant size.

Table 4: Giving to Atlanta Recipients, in 2006

Type of recipient	Average Grant	Median Grant	Rank of Average Grant Size
Arts and culture	\$88,135	\$40,046	1
Public-society benefit	\$72,150	\$20,000	2
Education	\$61,861	\$10,000	3
Environment/animals	\$34,096	\$10,000	4
Health	\$28,071	\$10,000	5
Human services	\$21,298	\$10,000	6
Other/Unallocated	\$17,854	\$27,500	7
Religion	\$12,016	\$10,000	8
International Affairs	\$8,937	\$6,008	9

Table 5: Giving to Recipients Located in the Top 20 Cities, Excluding Cities in Atlanta MSA in 2006

Type of recipient	Average Grant	Median Grant	Rank of Average Grant Size
Arts and culture	\$46,894	\$12,000	2
Public-society benefit	\$84,190	\$15,000	1
Education	\$35,090	\$12,500	3
Environment/animals	\$19,452	\$9,500	8
Health	\$25,145	\$10,000	6
Human services	\$28,465	\$10,000	4
Other/Unallocated	\$12,498	\$19,250	9
Religion	\$23,409	\$10,000	7
International Affairs	\$28,137	\$9,239	5

Table 6: Giving to Recipients Located in the Rest of Georgia

Type of recipient	Average Grant	Median Grant	Rank of Average Grant Size
Arts and culture	\$140,704	\$27,500	1
Public-society benefit	\$42,829	\$15,000	5
Education	\$56,812	\$11,000	3
Environment/animals	\$122,824	\$10,000	2
Health	\$20,157	\$10,000	6
Human services	\$18,356	\$10,000	7
Other/Unallocated	\$16,293	\$10,000	8
Religion	\$13,531	\$10,000	9
International Affairs	\$52,558	\$6,896	4

-
- ¹ Public Charities, *Internal Revenue Service*, <http://www.irs.gov/charities/charitable/article/0,,id=137894,00.html>.
- ² Guide to Funding Research, *Foundation Center*, <http://foundationcenter.org/getstarted/tutorials/gfr/glossary.html>.
- ³ The Foundation Center data was adjusted to reflect operating, community, and independent foundations. Corporate foundation grantmaking was excluded. Aggregate Financial Data for Foundations in the State of Georgia, 2006, *Foundation Center*, 2008, www.foundationcenter.org/findfunders/statistics/.
- ⁴ Definition of Private Operating Foundation, *Internal Revenue Service*, <http://www.irs.gov/charities/foundations/article/0,,id=136869,00.html>.
- ⁵ The Foundation Center data was adjusted to reflect operating, community, and independent foundations. Corporate foundation grantmaking was excluded. Aggregate Financial Data for Foundations in the State of Georgia, 2006, *Foundation Center*, 2008, www.foundationcenter.org/findfunders/statistics/.
- ⁶ Guide to Funding Research, *Foundation Center*, <http://foundationcenter.org/getstarted/tutorials/gfr/glossary.html>. The Center originally intended on conducting a survey of community foundations in Georgia to address questions like average size in assets, number of donor-advised funds, percentage of donor-advised funds earmarked for certain types of missions, etc. However, after a low response rate, it was concluded that smaller community foundations did not track this information or have the capability to provide this information in a format that was usable by the Center.
- ⁷ Overview of Giving in 2006, *Giving USA 2007*, pg 15. Corporate foundation grantmaking is included in the corporate section, not in the foundation section.
- ⁸ Sources of contributions, *Giving USA 2007*, pg 15. This figure was adjusted by *Giving USA* to include only independent, operating, and community foundation grantmaking. Corporate foundation grantmaking was excluded.
- ⁹ Figures 2 shows Georgia foundations' giving priorities by subsector. Subsector figures are created by categorizing grants by the recipient organization. For example, a grant to the medical school at Emory University would be categorized as education.
- ¹⁰ Some grants were reported as aggregated funding which may have affected these figures.
- ¹¹ Georgia data in the figure includes all grants in the *Georgia Gives 2008* foundation study as coded by the type of recipient. National grants are coded by the purpose of the grant, not the type of organization. The Foundation Center figures include corporate foundation giving, *Georgia Gives 2008* does not. Also, the Foundation Center sample base for this figure consists of grants of \$10,000 or more, compared to the *Georgia Gives 2008* sample base of grants of \$4,000 or more. These differences may have affected the subsector data in the graph. The Foundation Center calculates science and technology, and social sciences separately from public-society benefit, but they have been included in public-society benefit for this graph.
- ¹² Fiscal Data of Grantmaking Foundations by Region and State, 2006, *Foundation Center*, <http://foundationcenter.org/findfunders/statistics/>.
- ¹³ United States--States; and Puerto Rico: GCT-T1-R. Population Estimates (geographies ranked by estimate), *United States Census Bureau*, http://factfinder.census.gov/servlet/GCTTable?_bm=y&-geo_id=01000US&-_box_head_nbr=GCT-T1-R&-ds_name=PEP_2007_EST&-format=US-9S.
- ¹⁴ Grantmaker stats, changes in assets and giving, independent and community foundations for 2006, *Foundation Center*, <http://foundationcenter.org/findfunders/statistics/>

Georgia Gives 2008

Corporate Giving

Highlights

- An estimated 59.8 percent of charities in Georgia received at least one corporate contribution in 2007.
- Among surveyed nonprofit organizations, large nonprofit organizations had a much higher average corporate giving amount received (\$858,909) than small organizations (\$1,423).
- Public-society benefit organizations (e.g., United Way, community foundations) received the largest share of corporate giving from Georgia corporate foundations (32.3 percent).
- Nearly 63 percent of Georgia corporate foundation grants were \$5,000 or less and 9.5 percent were between \$5,001 and \$25,000. Just over 7 percent of grants were more than \$100,000.
- Over 77 percent of corporate gifts were annual gifts as opposed to sponsorships, in-kind gifts, capital gifts, or other types of gifts (as listed by nonprofits on their annual reports).
- Nearly 40 percent of the corporate gifts reported by nonprofits in annual reports and on their websites were between \$5,000 and \$9,999.
- 35.6 percent of corporate gifts went to organizations located in the Atlanta Metropolitan Statistical Area (MSA), as listed by nonprofits on their annual reports.

The Center on Philanthropy utilized three sources of information to access corporate philanthropy in Georgia. First 2,010 Georgia nonprofit organizations were asked to report the contributions received from corporations (including grants from corporate foundations) in 2007. The Center received 244 completed responses, a 13.0 percent response rate. The Center supplemented these survey results with two other sources of information: a database containing corporate gifts made to Georgia nonprofits, and a database of corporate foundation grants. The Center accessed IRS Forms 990-PF for Georgia corporate foundations through FoundationSearch.com. FoundationSearch.com allowed us to examine all grants made in 2006 to nonprofit organizations by Georgia corporations that had a foundation. The third source of information was from NOZA, Inc. The NOZA data provided a list of 8,006 gifts or grants received by nonprofits in Georgia by corporations as reported in or on the nonprofits' annual reports, newsletters, website, etc. Please see the methodology section of this report for more detail.

Georgia charities surveyed reported an estimated \$503 million received from corporate funders. Nationally, corporations donated an estimated \$16 billion in 2007, accounting for 5 percent of total gifts made that year. Corporate funders in Georgia donated 3.2 percent of all gifts made by U.S. companies in 2007, which is close to the percentage of Georgia’s revenues from business to U.S. private industry revenue in 2006 (2.9 percent).

Nationally, corporate giving has grown by nearly \$11 billion (adjusted for 2007 dollars) in the past 40 years, representing a real growth of 206 percent. Part of growth in corporate giving in recent years in the U.S. has been attributed to better tracking and reporting of gifts in kind, whether services such as complimentary shipping, as FedEx has done in its Trees for the Troops initiative or goods such as construction materials or medical supplies.

Among Georgia charities surveyed, 59.8 percent reported receiving contributions from corporations. Large nonprofit organizations were more likely than small organizations to receive corporate contributions; the average amount received was very high (\$858,909) in large nonprofits compared with the average amount received at small organizations (\$1,423). Table 1 summarizes the survey results for corporate contributions received by the Georgia charities responding.

Table 1: Corporate charitable donations received at Georgia nonprofits, by size of charity revenue

	Large	Medium	Small	Unknown
Mean corporate gift amount received	\$858,909	\$54,440	\$1,423	\$1,193*
Corporate giving as a share of all donations	20.4%	14.6%	11.6%	5.0%

Size categories and number of responses for 2007 charitable revenue:

Large = Total revenue of \$1,000,000 or more, N = 88

Medium = Total revenue from \$25,000 to \$999,999, N = 93

Small = Total revenue from \$1 to \$24,999, N = 20

Unknown = Total revenue not available. N = 43

*One outlier was removed.

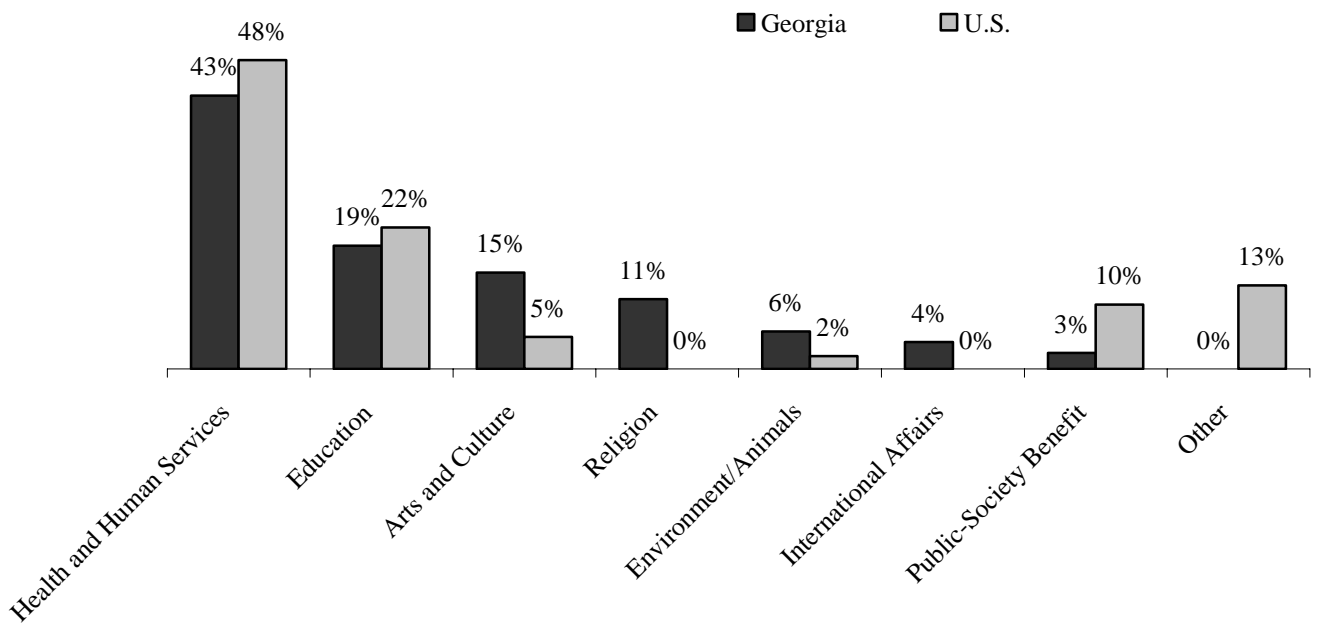
Some similarities in giving priorities for Georgia companies and U.S. companies. The national data about types of charities supported by companies is from the Conference Board, based on its survey of Fortune 1000 firms, and reflects survey responses received about contributions made in 2006. The Georgia results are based on a survey of charitable organizations in Georgia about the corporate contributions they receive.

The results show some similarities, despite the different methods. Figure 1 illustrates the percentages by type of recipient. The combined category of health and human services receives the largest share of corporate donations in both studies (43 percent in Georgia and 48 percent in the U.S.). The share of corporate dollars reported in gifts to educational organizations are also similar (19 percent in Georgia compared with 22 percent nationally).

The U.S. company respondents reported a lower share of their dollars given to arts and culture organizations (5 percent) compared with 15 percent of the corporate dollars received by charities in the Georgia nonprofit study. In Georgia, public-society benefit organizations reported receiving 3 percent of the corporate dollars, a much lower share than the 10 percent reported by national firms going to civic affairs and community development.

Figure 1

Share of Corporate Contributions Dollars by Type of Recipient, Georgia and U.S., 2006

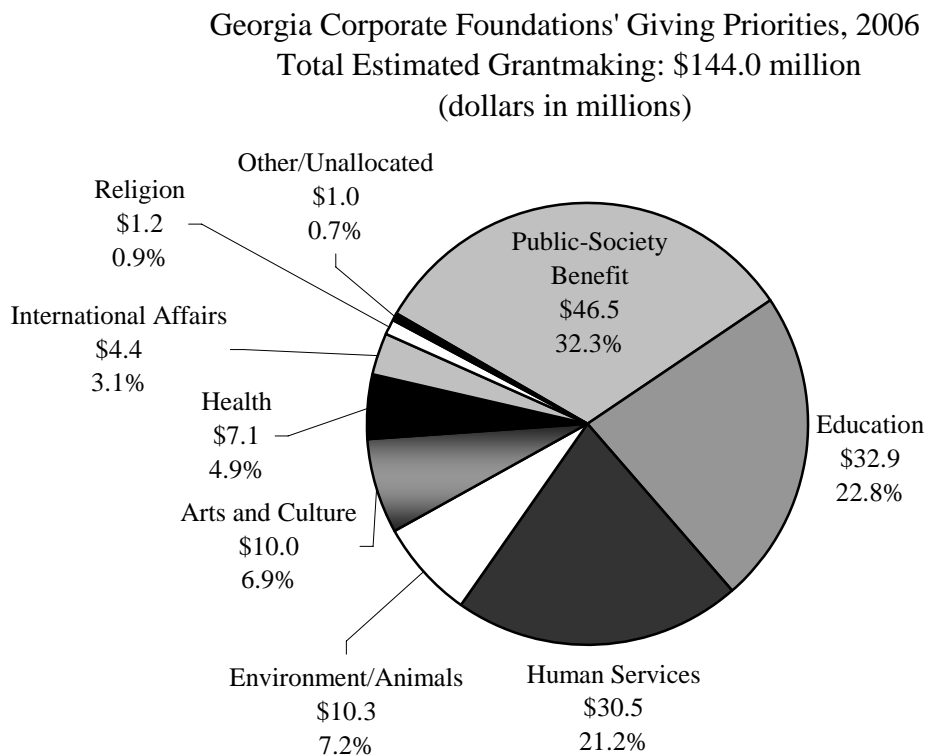


Charities in the public-society benefit category include United Way, economic development and community development organizations, leadership development programs, organizations working on civil rights issues, research institutes in the sciences and social sciences, and organizations providing services to members of the military and veterans and their families.

Georgia Gives 2008 also examines Georgia corporate foundations' gifts made to nonprofit organizations. The Center collected Georgia corporate foundation data from FoundationSearch.com, Foundation Center, and Guidestar.org. Corporate foundations were Georgia-based and contributed to nonprofit organizations in Georgia, the rest of the U.S., and internationally. There were a total of 31 Georgia corporate foundations that awarded grants in 2006 (the latest year available). Please see the methodology for more information.

Georgia corporate foundations donated the largest share to public-society benefit organizations in 2006. Georgia corporate foundations made approximately \$144 million in grants to nonprofit organizations in 2006 (see Figure 2). Corporate foundations gave almost one-third of all grant dollars to public-society benefit organizations such as the United Way, Catholic Charities, and community foundations (32.3 percent). The second largest share, 22.8 percent of total giving, went to educational organizations that include scholarships to individuals. Only 0.9 percent went to religious nonprofit organizations and only 3.1 percent of the total amount donated by corporate foundations in Georgia was granted to organizations for international affairs.

Figure 2

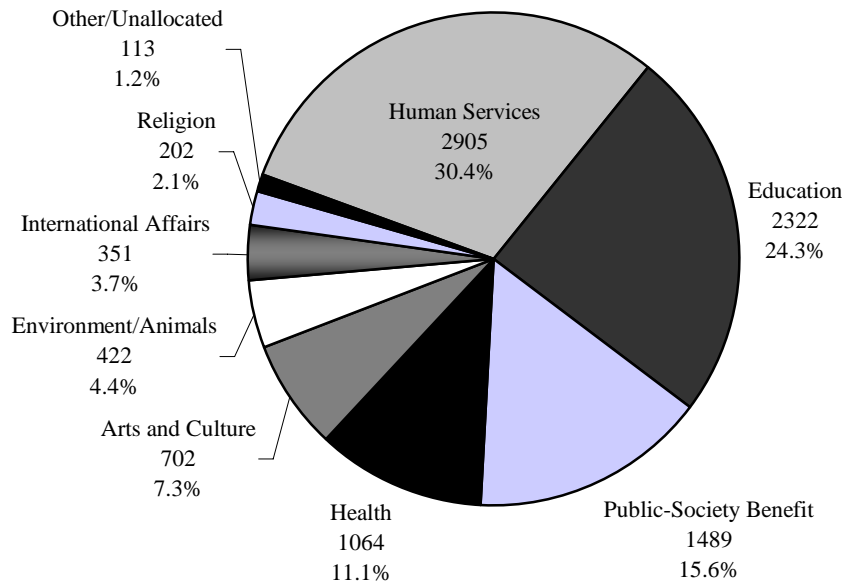


Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: FoundationSearch.com, Foundation Center, and Guidestar.org

Human service organizations received the largest number of grants from Georgia corporate foundations in 2006. Among the estimated total number of grants, 9,570, made by Georgia corporate foundations, approximately 30.4 percent of the total number of grants from Georgia corporate foundations went to human service organizations (see Figure 3). The second largest share, 24.3 percent of the total number of grants, went to educational organizations. Only 1.2 percent went to organizations for other purposes and 3.7 percent went to international affairs. Even though public-society benefit organizations received the largest share of grant dollars, they only received 15.6 percent of the number of grants.

Figure 3

Georgia Corporate Foundations' Giving Priorities and Percent Share of the Number of Grants, 2006
Total Number of Grants: 9,570



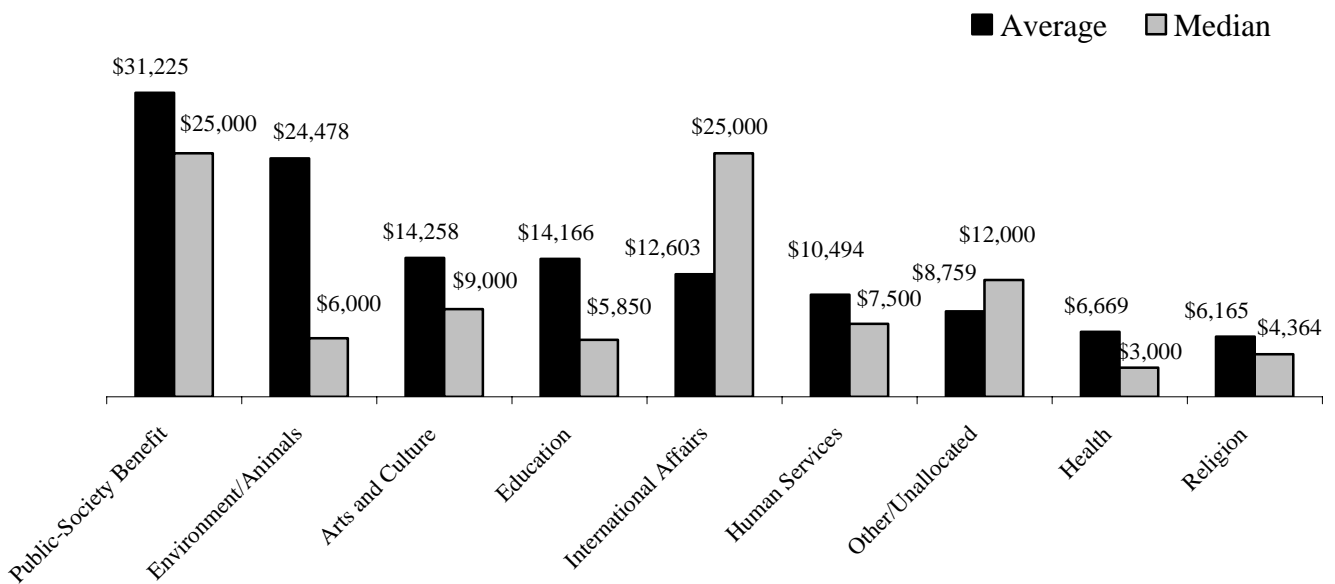
Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: FoundationSearch.com, Foundation Center, and Guidestar.org

On average, the largest grants from Georgia corporate foundations were made to public-society benefit organizations, as shown in Figure 4.

Grants to public-society benefit organizations were the largest on average, at \$31,225 (median = \$25,000). Environmental organizations received the second largest average grants, at \$24,478 (median = \$6,000). Religious organizations received the smallest average grant, at \$6,165 (median = \$4,364). Other or unallocated grants include grants from IRS Forms 990 that did not list the grant recipients. When the recipient of the grant could not be identified, it was coded in this group.

Figure 4

Average Total Giving by Subsector from All Georgia Corporate Foundations, 2006

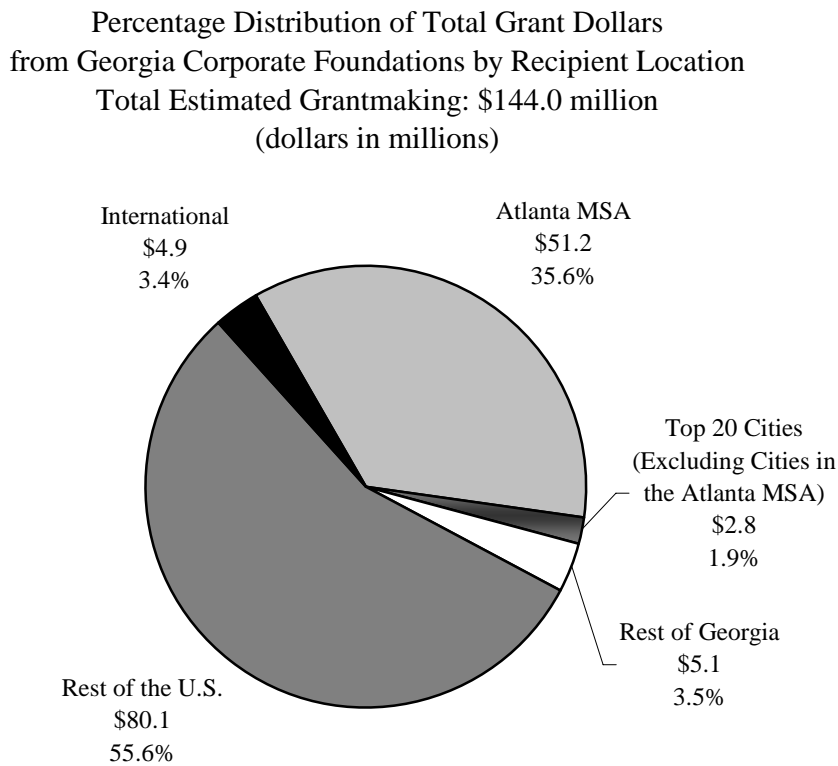


Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: FoundationSearch.com, Foundation Center, and Guidestar.org

Over half of the Georgia corporate foundations’ grantmaking dollars went to organizations located in other states. As Figure 5 shows, 55.6 percent of the total amount of grants made by Georgia corporate foundations went to organizations outside of Georgia. Only 41 percent of the grant dollars awarded were given to organizations in Georgia; 35.6 percent went to organizations that were located in the Atlanta-area.

Nearly 2 percent of grant dollars went to organizations located in the top 20 cities outside the Atlanta-area and 3.5 percent went to organizations located elsewhere in Georgia. The final 3.4 percent went to international organizations.

Figure 5



Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: FoundationSearch.com, Foundation Center, and Guidestar.org

United Parcel Service Foundation was the largest corporate grantmaker in Georgia in 2006, as shown in Table 10. The United Parcel Service (UPS) Foundation donated \$38.8 million to charity in 2006, which was 34.1 percent of the total amount of grants given by the top 10 Georgia corporate foundations. This amount does not include other donations made by the company from corporate revenue, only donations from the foundation. The UPS Foundation awarded almost 24 percent more grant dollars than the second largest corporate grantmaker, the Home Depot Foundation, which awarded \$31.4 million in 2006. Total grants awarded by the top 10 Georgia corporate foundations were 79 percent of the total amount granted by all Georgia corporate foundations in 2006.

Table 2: Ranking of the Top 10 Corporate Foundations by Amount Awarded, 2006

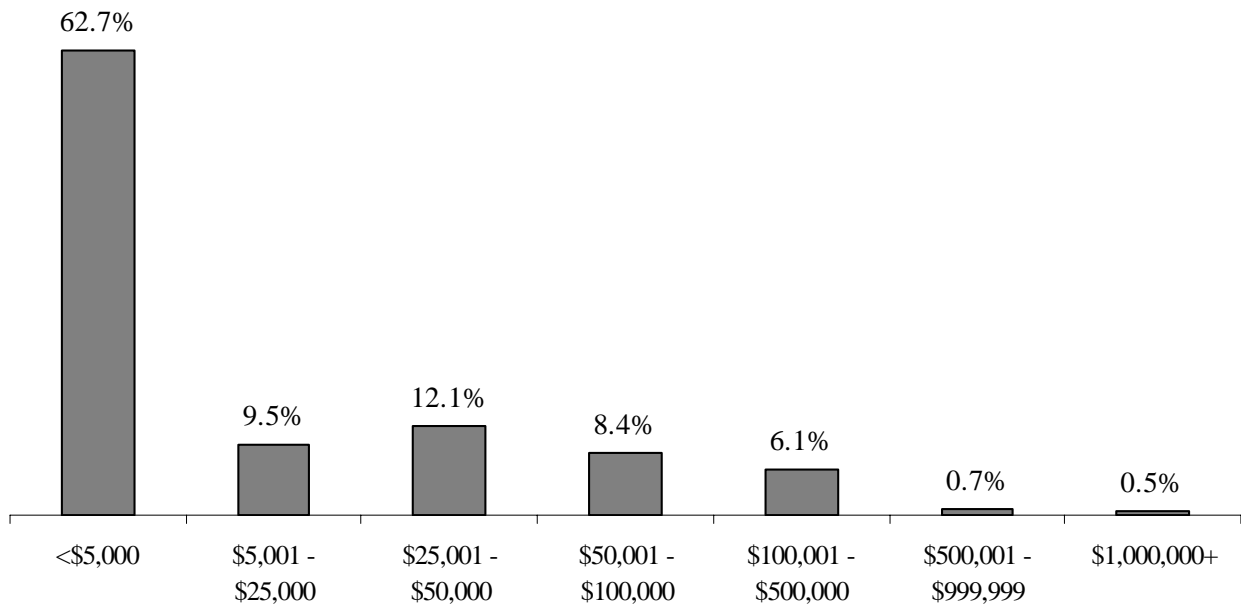
Rank	Granting Foundation	Total Amount Awarded
1	United Parcel Service Foundation	\$38,800,000
2	Home Depot Foundation	\$31,400,000
3	Coca-Cola Foundation	\$21,500,000
4	Georgia Power Foundation	\$4,615,066
5	AFLAC Foundation	\$4,349,749
6	James M. Cox Foundation of Georgia, Inc.	\$4,070,375
7	Georgia Pacific Foundation	\$2,498,946
8	Synovus Foundation	\$2,274,663
9	Southern Company Charitable Foundation, Inc	\$2,260,632
10	ING Foundation	\$1,982,406
Total grantmaking by top 10 corporate foundations		\$113,751,837
Top 10 as a percentage of total grantmaking in Georgia		79.0%
UPS Foundation as percentage of grantmaking by the top 10 Georgia corporate foundations		34.1%

Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. DATA: *FoundationSearch.com*, *Foundation Center*, and *Guidestar.org*

A significant portion of Georgia corporate foundations' grants, 63 percent, were \$5,000 and less in 2006, as shown in Figure 6. Approximately 9.5 percent of the Georgia corporate foundation grants were between \$5,001 and \$25,000. Only 0.5 percent of all grants awarded by Georgia corporate foundations were more than \$1,000,000.

Figure 6

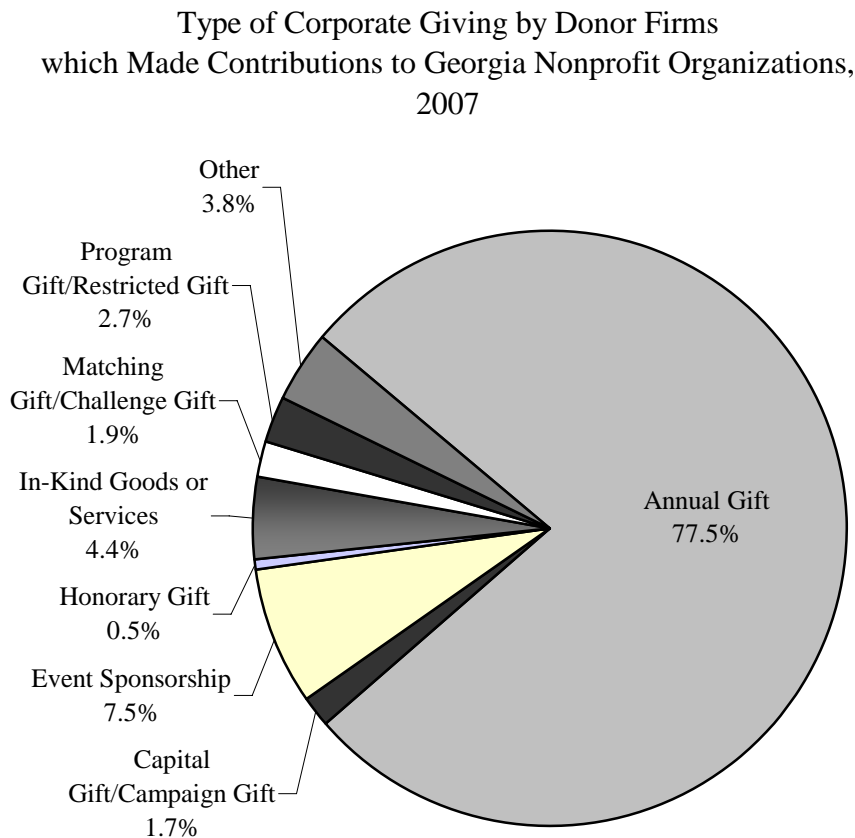
Distribution of Georgia Foundation Grants by Size of Grant, 2006



Georgia Gives 2008 also examines corporate gifts made to Georgia nonprofits as made available by NOZA, Inc. According to NOZA, the database is comprised of detailed charitable gift information that has been collected from publicly available Internet locations, all of which are accessible on the open web (or they were once available but have since been removed or updated). Data comes from Internet-based annual reports, newsletters, campaign honor rolls, press releases, event sponsor lists, etc. Georgia nonprofits reported gifts by donor corporations. Those companies are nationwide, but the vast majority of corporations were Georgia-based. This structure means that information from the NOZA data does not represent all corporate giving to Georgia nonprofits, because not all corporations post their corporate gifts to websites. The information is suggestive of what corporate giving might be like, but it should be viewed with the limitation that it is neither a random sample nor exhaustive of all corporate gifts to Georgia nonprofits.

Three-quarters of corporate gifts were recorded as annual gifts to Georgia nonprofit organizations in 2007. *Georgia Gives 2008* investigated the type of donations made by firms that contributed to Georgia nonprofit organizations using NOZA’s database. As shown in Figure 7, the most frequent method donor companies used to contribute to Georgia nonprofit organizations was through annual gift donations. Annual gifts were 77.5 percent of the total number of corporate gifts. Event sponsorship, which was the second highest share, was approximately 7.5 percent of the gifts made by donor firms in 2007. In-kind donations were only 4.4 percent.

Figure 7



Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: NOZA, Inc. See methodology for more information.

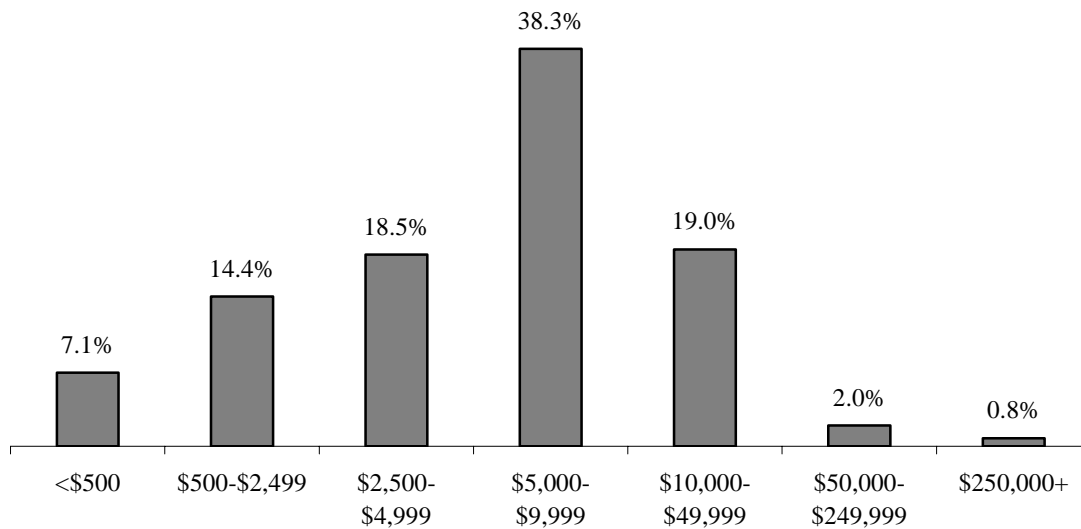
The size of contributions made to charitable organizations in Georgia

varied. The *Georgia Gives 2008* study investigated the range of gift sizes made by corporate donor firms to Georgia nonprofit organizations in 2007 using the NOZA database. Approximately 38 percent of the gifts located in the database included the gift amounts which were reported by nonprofits as a range (the minimum and maximum dollar amount for example, between \$2,000 and \$5,000). Figure 3 was generated by taking the midpoint of the maximum and minimum dollar amount (for example, \$3,500 was recorded when the gift range was \$2,000 and \$5,000) of each charitable gift within the NOZA database.

As Figure 8 shows, the most frequent size of a corporate gift was between \$5,000 and \$9,999, 38.3 percent of the gifts. The second most common giving range was \$10,000-\$49,999 with 19 percent of the total number of gifts. Only 0.8 percent of gifts were \$250,000 or more.

Figure 8

Gift Range of Corporate Donations from Donor Firms which Made Contributions to Georgia Nonprofit Organizations, 2007



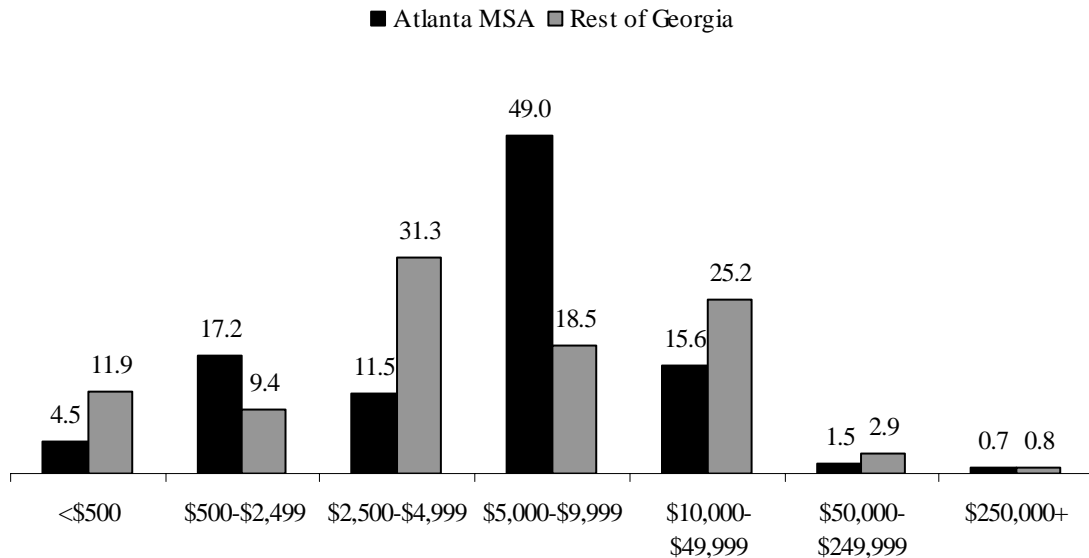
Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: NOZA, Inc.

Atlanta nonprofits received larger gifts on average from corporations than nonprofits in the rest of Georgia. In Figure 9, 49 percent of gifts made in 2007 by corporations to Atlanta MSA nonprofits were between \$5,000 and \$9,999, whereas only 18.5 percent of corporate gifts made to nonprofits in the rest of the state were between \$5,000 and \$9,999. However, the rest of the state received a larger share of grants between \$10,000 and \$49,999 that the Atlanta MSA (25.2 percent compared to 15.6 percent).

The highest share of gifts made to nonprofits in the rest of the state was between \$2,500 and \$4,999 (31.3 percent). In contrast to Atlanta MSA nonprofits, 11.9 percent of gifts to nonprofits in the rest of Georgia were \$500 or less.

Figure 9

Gift Range of Corporate Donations from Donor Firms which Made Contributions to Georgia Nonprofit Organizations, 2007

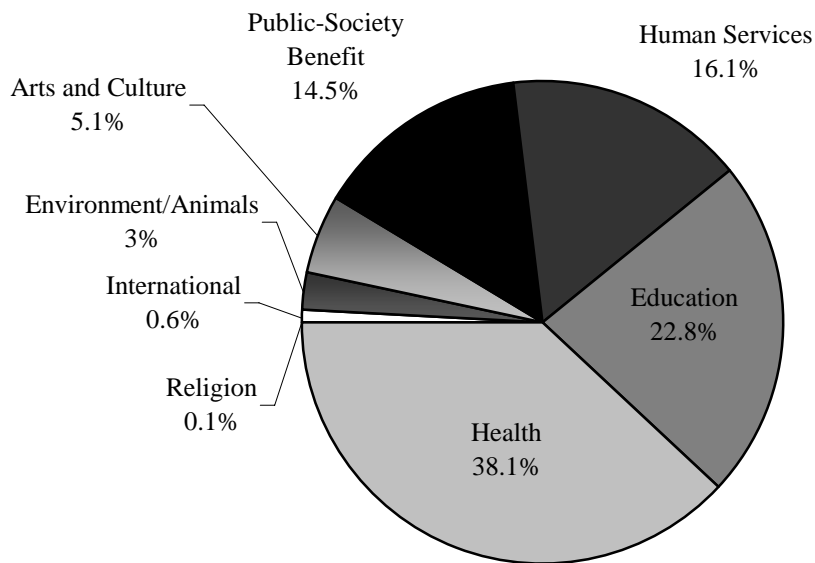


Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: NOZA, Inc. See methodology for more information.

Donor companies gave to a variety of causes in 2007. The *Georgia Gives 2008* study gathered information about the causes that were supported by the corporate gifts. As shown in Figure 10, for 2007 the largest share, 38.1 percent, of the total number of gifts was made to health organizations such as hospitals, Georgia Cancer Coalition, and Children’s Healthcare of Atlanta Foundation. The share of gifts to education was the second largest, 22.8 percent. Only 0.1 percent of all the corporate gifts went to religious organizations and 0.6 percent to international affairs.

Figure 10

Distribution of Corporate Gifts by Donor Firms
which Made Contributions to Georgia Nonprofit Organizations
by Type of Organization, 2007



Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: NOZA, Inc. See methodology for more information.

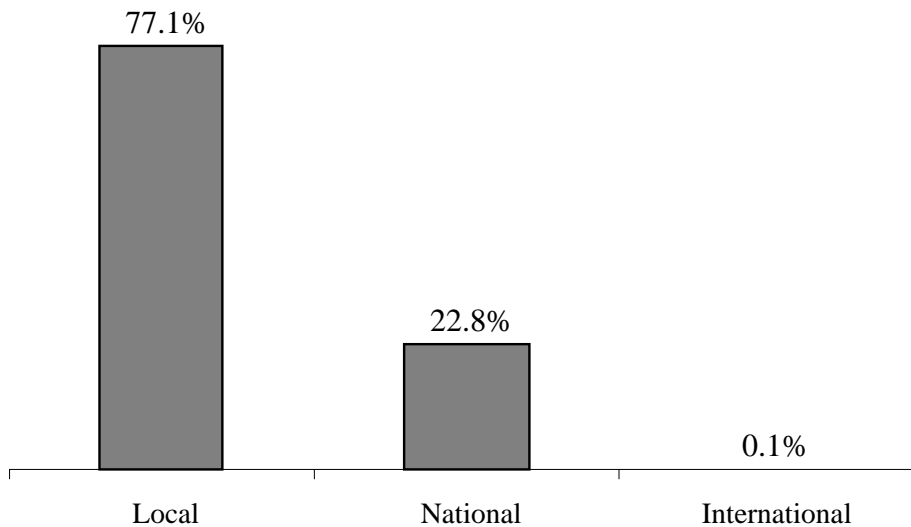
Donor companies preferred to make contributions to local Georgia nonprofit organizations in 2007. As shown in Figure 11, 77.1 percent of the gifts made by donor firms went to local Georgia nonprofit organizations. Approximately 22.8 percent of the gifts went to national nonprofit organizations that are located in Georgia in 2007. Only 0.1 percent of the gifts went to international nonprofit organizations that make their home in Georgia.

In addition, almost 77.1 percent of the total amount contributed by donor firms went to local nonprofit organizations in Georgia. National nonprofit organizations that are located in Georgia received 22.8 percent of the total amount contributed from donor firms in 2007, while only 0.01 percent of the total dollar amount went to nonprofit organizations serving internationally.

There are a total of 8,004 gifts or grants in the NOZA database. Donor corporations are nationwide, but the vast majority of corporations were Georgia-based. The structure of the NOZA database means that information from the NOZA data is not representative of all corporate giving to Georgia nonprofits. Therefore, the information is suggestive, but it should be viewed critically.

Figure 11

Scope of Georgia Recipient Nonprofit Organizations from Donor Firms, 2007

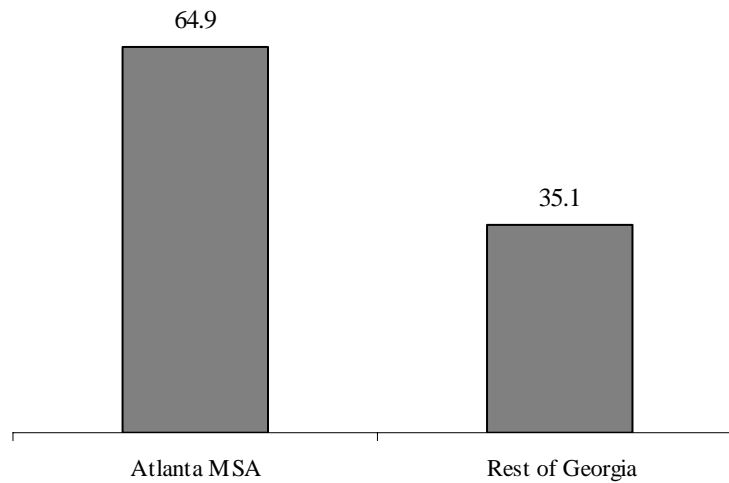


Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: NOZA, Inc.

Nearly 65 percent of the corporate contributions received by nonprofit organizations were made to nonprofit organizations in the Atlanta MSA. As shown in Figure 12, of all the gifts made to Georgia nonprofits in 2007, 35.1 percent were given to nonprofit organizations located outside of the Atlanta MSA region.

Figure 12

Location of Georgia Recipient Nonprofit Organizations, which Received Contributions from Corporations, 2007



Source: The Center on Philanthropy at Indiana University, *Georgia Gives 2008*. Data: NOZA, Inc. There were 28 Counties of the Atlanta MSA in 2007.

Georgia Gives 2008

Methodology

This section presents a review of the methods used to gather information for this report. For more information about the specific statistical techniques used in the estimating models, please contact the Research Department at The Center on Philanthropy (COP) at Indiana University.

The geographic area covered in this study of philanthropy is the state of Georgia, which includes the Atlanta Metropolitan Statistical Area (MSA). This study involved research on the sources of charitable contributions in Georgia and their uses.

Fielding of the household survey and data processing was conducted by the Survey Research Center at Indiana University – Purdue University Indianapolis. The construction of the sample weight was conducted by Partha Deb, an econometric consultant from Hunter College. Fielding of the nonprofit survey and data processing was conducted by Metro Chicago Information Center (MCIC) in Chicago, IL. Data on foundation grants made by all Georgia foundations came from FoundationSearch.com, Foundation Center, and Guidestar.org. Data on corporate gifts made to Georgia nonprofits came from NOZA, Inc.

Sources of Contributions

This study involved research on three forms of charitable giving to nonprofit organizations: individual giving, foundation gifts, and corporate donations. Each of these types of contribution is covered in the following sections.

Individual Giving

The primary source of information for the estimate of individual giving consisted of a telephone survey of household philanthropic activity. The questionnaire was based on a household survey used in the Center on Philanthropy Panel Study (COPPS), which is a national study done in conjunction with the Institute for Social Research at the University of Michigan. The use of a field-tested survey is important because it allows for the comparison of results from Atlanta MSA to Georgia to the United States as a whole.

Earlier research (e.g., Rooney, Steinberg, & Schervish, 2001; Rooney, Steinberg, & Schervish, 2004; and Wilhelm, 2006) found that longer, more detailed prompts were significantly associated with less missing data because respondents recalled greater incidences of giving and they tended to report larger levels of giving. Therefore, the COPPS core questions and survey protocol include numerous memory prompts with specific examples of what should and should not be included in giving to the various subsectors included in the survey.

All surveys conducted in Georgia originated from random digit dialing. To ensure the final disposition of the study was representative of the Georgia populations, a weight was constructed. The weight takes into account the population's age, income, race, education, and

geographic distribution as reported on the American Community Survey conducted by the Census.

The survey instrument consisted of 89 questions relating to donations of money and assets in the year 2007 and 18 questions on demographic characteristics such as household income, race, gender, and education. The survey also asked questions about motivations and impediments to giving. A total of 1,200 households in Georgia were surveyed about their philanthropic behavior. Survey production began in February 2008 and was completed in April 2008. The effective response rate was 10.5 percent, based on the number of completed interviews divided by the number of eligible respondents in the sample

Corporate Giving

Three methods were used to assess corporate giving in Georgia, a mail survey of nonprofit organizations, analysis of a database containing corporate gifts made to Georgia nonprofits, and analysis of a database of corporate foundation grants.

Nonprofit Organization Mail Survey

MCIC of Chicago, IL fielded the mail survey of nonprofit organizations. A list was generated using IRS Forms 990 from registered 501(c)(3) nonprofit organizations of any size, not just those that are required to fill out an IRS Form 990. The mail survey was sent to a stratified random sample based on the size of the overall population of all nonprofit organizations in Georgia.

The mailings of the questionnaire packets began in March 2008 and were completed by May 2008. Three mailings were sent to nonprofit organizations, with each including the survey instrument and a cover letter to explain the purpose of the study, and instructions for either faxing their completed survey or filling out the Web version. The questionnaire itself was developed by the Center on Philanthropy.

The first mailing included a one-page survey instrument and was sent via Priority Mail. The second mailing included a postcard reminder. The final mailing included another copy of the one-page survey instrument, but it was sent using USPS First Class instead of Priority Mail.

The sampling frame consisted of 2,048 nonprofit organizations, which were randomly selected to represent small, medium, and large nonprofit organizations in Georgia as well as those organizations that did not report any income. For the sampling, large nonprofit organizations were defined as those that had an income greater than \$1 million. Medium nonprofit organizations were defined as those that reported \$25,000 to \$999,999 in income, and small organizations were defined as those that reported less than \$25,000 in income.

Of the organizations included in the sample of 2,048, only 244 responded to the survey. After adjusting for undeliverable addresses, the sample size was 1,874. Using this adjusted sample size, the effective response rate, or the number of surveys completed divided by the sample size, was 13 percent (see Table 1 for a final disposition summary).

Table 1: Disposition of cases for the nonprofit organization sample

Disposition	# of Organizations
Completed	244
Bad address/not deliverable	174
Refused	0
Total in Sample	2,048
Adjusted sample size after removing undeliverables	1,874
Effective Response Rate (Completed/Adjusted sample)	13.0%

Corporate Gifts made by Georgia Nonprofits

The Center also utilized a database of corporate gifts made to Georgia nonprofits in 2007 as made available by NOZA, Inc. According to NOZA, the database is comprised of detailed charitable gift information that has been collected from publicly available internet locations, all of which are accessible on the open web (or they were once available but have since been removed or updated). Data comes from Internet-based annual reports, newsletters, campaign honor rolls, press releases, event sponsor lists, etc. NOZA uses technology to locate and convert the information from the open Web into a searchable, relational database. The list was filtered by NOZA using a combination of IRS Publication 78, GuideStar, and the donors' personal websites (located using standard search engines: Google, Yahoo, etc.). In addition the Center staff also filtered the list to ensure only corporations were included in the study. The list is composed of all donations made to nonprofit organizations within the 2007 calendar year or the 2006-2007 fiscal year.

There are a total of 8,004 gifts or grants in the NOZA database. Donor corporations are nationwide, but the vast majority of corporations were Georgia-based. The structure of the NOZA database means that information from the NOZA data is not representative of all corporate giving to Georgia nonprofits. Therefore, the information is suggestive, but it should be viewed critically.

Georgia Corporate Foundations

The third source of information was a database of corporate foundation grants. The data came from FoundationSearch.com and the Foundation Center and was supplemented with some grant information from IRS-Forms 990-PF as made available on Guidestar.org. The list is composed of all grantmaking made by Georgia-based corporate foundations within the 2006 calendar year or the 2005-2006 fiscal year.

An estimated total of 31 corporate foundations in Georgia were listed, and 22 foundations were selected in the sample of the study. Each corporate foundation that awarded \$500,000 or more in grants was selected in the sample of foundations (19 foundations). For corporate foundations making less than \$500,000, a random sample of 20 percent was identified using a random number generator (3 foundations were included in the sample).

The study consisted of all grant information for grants \$25,000 or more. The sample included a sample of one-third of those grants below \$25,000. These grants were then entered into the database and given a weight of 3.

An estimated total of 9,570 unduplicated grants were recorded. Of these, 91 were \$25,000 or more and 9,479 were less than \$25,000. Among the estimated total number of grants less than \$25,000, a total of 3,128 grants were selected in the sample. The grants \$25,000 or more totaled \$73.52 million and those less than \$25,000 came to \$54.05 million.

The type of organization coding followed the subsector definitions used throughout the report. Analysis used descriptive statistics available in Excel and SPSS. Weighting was used to estimate mean and median grant amounts by type of recipient and to estimate the share of grantmaking for each type of recipient.

Foundation Giving

The data in this study represents grant information that was reported by independent, operating, and community foundations in Georgia. The study consisted of grant information that was obtained from the FoundationSearch.com database, IRS Forms 990 or Forms 990PF, annual reports, or by electronic lists from foundations themselves. If the grantmaker filed a form for a fiscal year, 2006-2007 was used if available; if not, the prior year (2005-2006) was used.

The list of all foundations in Georgia was reviewed by colleagues at the Center on Philanthropy at Indiana University to update information about foundations that may have relocated, changed their name, or operated less than 3 years through their IRS Form 990 or website.

Using the list of all Georgia foundations, every foundation that made grants of \$100,000 or more was selected in the sample. For foundations making less than \$100,000, a random sample of 20 percent was identified using a random number generator. An estimated 1,467 Georgia foundations (excluding corporate foundations) were listed, and 604 foundations were selected to be in the study sample. Of those, 438 foundations made \$100,000 or more, in 2006, and were selected for the sample. Only 127 foundations that made less than \$100,000 in 2006 of a possible 477 foundations were selected for the sample.

Based on the list of sampled foundations in Georgia, all grants of \$4,000 and above were listed. Grants below \$4,000 were numbered and a random selection of 20 percent identified using a random number generator. Those grants were then entered into the database and given a weight of five.

An estimated total of 16,034 unduplicated grants were recorded. Of these, 7,634 grants were \$4,000 or more, and 6,701 grants were less than \$4,000. The study consisted of 7,634 grants that are \$4,000 or more and 1,700 grants that are less than \$4,000. The sampled grants \$4,000 or more estimated \$562.1 million and those less than \$4,000 came to \$1.93 million.

The type of organization coding followed the subsector definitions used throughout the report. Analysis used descriptive statistics available in Excel and SPSS. Weighting was used to

estimate mean and median grant amounts by type of recipient and to estimate the share of grantmaking for each type of recipient.

In order to create figures that account for all grants, not just the ones that were coded, redistribution is performed to account for entire figures of data. For example, the distribution of coded grants by each subsector from all sampled grants are redistributed across all grants to get a dollar figure for each subsector that would account for all grant dollars.

Some grants were excluded from the study. Grants were removed from the list because of redundancy in search results, because the donor had voided the grants, because the grants were non-outgoing funding, because the grants were classified as “single organization support” to its primary recipient, or because the grants funded for-profit organizations. Grants that were made by a foundation to another foundation were included in the study.

Since data represents what the foundations report, figures are an approximation of what grantmaking was in 2006. How a foundation reports its grantmaking will affect figures. Pass-through grants are not considered a part of a foundation’s grantmaking priorities, but are sometimes reported and may be included in this study. Also, “double counting” may be included in the study. Double counting happens when funding from one foundation to another foundation is redistributed by the recipient foundation to a third party. Finally, some grants were reported as having various recipients or were for multiple scholarships. These aggregate grants may have affected the data.

Types of Recipient Organizations

The Center on Philanthropy combined results from the individual, foundation, and corporate datasets to draw conclusions about the distribution of charitable gifts to nonprofit organizations in Georgia. As with *Giving USA*, nonprofit organizations were classified into nine different subsectors, based on the National Taxonomy of Exempt Entities. These subsectors include 1) Arts, Culture, and Humanities; 2) Education; 3) Environment; 4) Human Services; 5) Health; 6) International Affairs; 7) Public-Society Benefit; 8) Religion; and 9) Foundations. Please see <http://nccsdataweb.urban.org/FAQ/index.php?category=65#327> for more details.

Accuracy of Estimates

Every precaution was taken to make the findings in this study as accurate as possible. For example, we used the best possible state-of-the art sampling, weighting, and survey techniques. However, all surveys are subject to a small amount of error. The estimates contained in this report are extrapolated from our survey data. They should be viewed as the best possible estimates that could be obtained, providing as complete a picture as possible of philanthropy in Georgia and the Atlanta metropolitan area.