CHAPTER ONE
Charitable Giving Law:
Basic Concepts

§ 1.4  Statistical Profile of Charitable Sector

§ 1.4  STATISTICAL PROFILE OF CHARITABLE SECTOR

p. 23, second complete paragraph, seventh line. Delete in the following and substitute below.

p. 23, second complete paragraph, last line. Delete 2012 and substitute 2014; delete $316 and substitute $358.

p. 26, second and third complete paragraphs. Delete and substitute:
Charitable giving in the United States in 2014 is estimated to have totaled $358.38 billion. Giving by individuals in 2014 amounted to an estimated $258.51 billion; this level of giving constituted 72 percent of all charitable giving for the year. Grant-making by private foundations is an estimated $53.97 billion (15 percent of total funding). Gifts in the form of charitable bequests in 2014 are estimated to be $28.13 billion (8 percent of total giving). Gifts from corporations in 2014 totaled $17.77 (5 percent of total giving for that year).

Contributions to religious organizations in 2014 totaled $114.9 billion (32 percent of all giving that year). Gifts to educational organizations amounted to $54.62 billion (15 percent); to human service entities, $42.1 billion (12 percent); to foundations, $41.62 (12 percent); to health care institutions, $30.37 billion (8 percent); to public-society benefit organizations, $26.29 billion (7 percent); to international affairs entities, $15.1 (4 percent); to arts, culture, and humanities entities, $17.23 (5 percent); and to environment and animals groups, $10.50 (3 percent).

120 These data are from Giving USA 2015, published by the Giving USA Foundation, and researched and written under the auspices of the Center on Philanthropy at Indiana University.