

Charitable Contributions in Appalachian Ohio

Introduction

Using the latest available data from Internal Revenue Services (IRS), we analyzed the amount of charitable contributions deducted in Appalachian Region, Ohio and the Nation. The Statistics of Income (SOI) Division at the IRS compiles this information by zip codes. In order to calculate total contribution values for each of the counties within the Appalachian Region, we relied on software provided by Melissa Data. Using this software, we were able to identify which county each zip code was in. However, some of the zip codes were in more than one county.

In table 1, on page 3, we summarized our findings by county and gave reference points from Ohio and the Nation. We provided information on total contributions for the 2008 tax year in four distinct categories:

- 1) All the zip codes in the county (a): As the name suggests, we included all the zip codes regardless of their share within the county. For example, even though 2.3% of zip code 44428 is within Ashtabula County, all the contributions made in this zip code are included in calculating Ashtabula's total contributions.
- 2) 100% of the zip code is in the county (b): In order to calculate the values for this column, we included only those zip codes that resided within the county 100%. For example, this eliminated all the contributions in Highland County since none of the zip codes are within the county 100%.
- 3) 50% or more of the zip code is in the county (c): As for this column, we relaxed our zip code coverage within the county. We included those zip codes with 50% or more of its share within the county.
- 4) Zip code share is the same as contribution amount (d): Finally, we assumed that the share of contribution was equal to the share of zip code within the county. This allowed us to include every zip code within the county regardless of their share. For example, total contributions made in zip code 44460 were \$13.4 million and only 11.2% of the zip code was in Mahoning County. Thus, we assumed that only \$1.5 million of the contributions were made in Mahoning County.

Highlights

Below we will highlight the findings from our fourth assumption in which we assumed that the share of contributions was equal to the share of zip code within the county.

- Although the Appalachian Region made up 17.5% of Ohio's households, it only accounted for 5% of the total contributions in Ohio. Total amount of contributions in Appalachian Region was \$896.5 million.
- Total amount of contributions were the highest in Clermont (\$170.5 million), Mahoning (\$138 million) and Trumbull (\$94.6 million). Together, they made up 45% of all the contributions made in the region.
- We adjusted total amount of contributions using the number of households in 2010. Clermont County ranked first both in the total value of contributions and per household value of contributions. In this county per household value of charitable contributions deducted was \$1,163 higher than the regional average of \$1,116.
- Although Holmes County ranked 11th in total amount of contributions within the region, it ranked second in per household contributions which was \$1,873. Holmes County was followed by Tuscarawas County in per household contributions. The average value of contributions was \$1,426.

Questions & More Information

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Table 1. Total contributions by county for tax year 2008						
County	All the zip codes in the county	100% of the zip code is in the county	50% or more of the zip code is in the county	Zip code share is the same as amount contributed	Number of households in 2010	Per household contributions for (c)
	<i>thousands</i>	<i>thousands</i>	<i>thousands</i>	<i>thousands</i>		
	(a)	(b)	(c)	(d)	(e)	(d) / (e)
Adams	\$10,378	\$3,228	\$9,231	\$8,372	11,147	\$751
Ashtabula	\$38,790	\$26,767	\$33,235	\$33,324	39,363	\$847
Athens	\$22,899	\$16,321	\$21,133	\$19,976	23,578	\$847
Belmont	\$17,393	\$5,982	\$15,950	\$16,062	28,679	\$560
Brown	\$32,468	\$1,251	\$12,868	\$15,537	17,014	\$913
Carroll	\$20,187	\$7,964	\$8,663	\$11,480	11,385	\$1,008
Clermont	\$266,961	\$56,145	\$145,447	\$170,500	74,828	\$2,279
Columbiana	\$65,624	\$18,336	\$41,902	\$40,332	42,683	\$945
Coshocton	\$35,442	\$10,360	\$13,319	\$14,454	14,658	\$986
Gallia	\$13,089	\$8,287	\$11,877	\$11,593	12,062	\$961
Guernsey	\$16,801	\$9,691	\$11,383	\$11,570	16,210	\$714
Harrison	\$7,237	\$310	\$2,875	\$2,877	6,526	\$441
Highland	\$26,513	\$0	\$14,402	\$14,342	16,693	\$859
Hocking	\$15,533	\$1,367	\$9,113	\$9,313	11,369	\$819
Holmes	\$40,691	\$2,112	\$19,104	\$23,511	12,554	\$1,873
Jackson	\$10,925	\$0	\$9,779	\$9,902	13,010	\$761
Jefferson	\$21,265	\$17,362	\$20,796	\$20,425	29,109	\$702
Lawrence	\$24,712	\$15,708	\$22,458	\$22,374	24,974	\$896
Mahoning	\$177,918	\$118,787	\$137,267	\$137,986	98,712	\$1,398
Meigs	\$7,359	\$3,875	\$4,461	\$5,068	9,557	\$530
Monroe	\$3,551	\$2,102	\$2,300	\$2,377	6,065	\$392
Morgan	\$5,289	\$505	\$2,678	\$3,296	6,034	\$546
Muskingum	\$37,391	\$25,294	\$36,580	\$34,605	34,271	\$1,010
Noble	\$4,296	\$106	\$1,676	\$2,199	4,852	\$453
Perry	\$14,946	\$4,194	\$6,641	\$8,883	13,576	\$654
Pike	\$16,192	\$2,233	\$8,554	\$8,949	11,012	\$813
Ross	\$40,605	\$1,873	\$30,560	\$30,414	28,919	\$1,052
Scioto	\$37,575	\$23,420	\$30,897	\$30,520	30,870	\$989
Trumbull	\$109,580	\$66,495	\$91,792	\$94,628	86,011	\$1,100
Tuscarawas	\$62,439	\$29,488	\$55,355	\$52,709	36,965	\$1,426
Vinton	\$4,731	\$1,246	\$2,069	\$2,206	5,260	\$419
Washington	\$27,878	\$22,561	\$27,176	\$26,729	25,587	\$1,045
Region	\$1,236,658	\$503,370	\$861,541	\$896,514	803,533	\$1,116
Ohio	\$17,862,170				4,603,435	\$3,880
U.S.	\$172,936,002				116,716,292	\$1,482
Share of Ohio	6.92				17.46	28.75

The Center for Rural Entrepreneurship's vision for rural America is one of vibrant communities and regions that embrace entrepreneurship, that find new sources of competitive advantage in their inherent assets, and that invest in a new more sustainable future for both present and future generations. The Center's mission is to help our local, regional and state partners achieve this future by connecting economic development practitioners and policy makers to the resources needed to energize entrepreneurs and implement entrepreneurship as a core economic development strategy.

These development efforts require financial resources. Most traditional sources of funding are challenged as governments, businesses and foundations struggle to meet rising community needs. A core program area for the Center is Community Development Philanthropy, where our team helps your community, region or state build a community wealth road map. Our Transfer of Wealth (TOW) research offers insight into possibly the greatest opportunity to tap new, significant and sustainable funding streams in support of growing better and stronger communities. For many communities and regions, TOW research can help jump start important conversations leading to greater community giveback.

The Center has conducted TOW studies for clients around the nation for more than 10 years, and has published a book titled, *Transfer of Wealth in Rural America: Understanding the Potential, Realizing the Opportunity, Creating Wealth for the Future*. More product offerings are planned under our Community Development Philanthropy area.

To learn more about the Center's history and program areas, go to www.energizingentrepreneurs.org.

The Rural Policy Research Institute (RUPRI) provided founding support to create the Center for Rural Entrepreneurship in 2001. RUPRI's mission is to provide independent analysis and information on the challenges, needs, and opportunities facing rural people and places. The work of the Center for Rural Entrepreneurship, along with other centers and collaborations, helps RUPRI achieve this mission. To learn more about RUPRI, visit www.rupri.org.