

Charitable Giving 1963-1990, (Selected Years)

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Data from the Federal estate tax return (Form 706), show important long-term trends and patterns in charitable giving. The following 3 tables provide an overview of decedents and their charitable bequests for selected years, 1963-1990. All of the tables were created using original SOI microdata files. Because of changes in the information reported on the Form 706, and changes in the data items included in SOI studies over the years, some values may not be present in some years. Data items have been chosen which are as conceptually similar as possible, given the length of the time series presented and the many changes in the estate tax law which occurred over the period. All data appear as they were originally published (current dollars) *and* in constant 1987 dollars (based on the Implicit Price Deflator for GNP); this analysis is based only on the constant dollar amounts.

Table 1 compares charitable giving based on data from Form 706 for selected years, 1963-1990. The table shows net worth and charitable bequests, by sex, making it possible to compare charitable giving by men and women with estates valued at \$600,000 or more (in constant 1987 dollars). In 1963, the gender differences in charitable giving were slight. About 51 percent of decedents leaving charitable bequests were male and 49 percent were female. But by 1990, the gender difference was significantly greater for decedents with estates valued at \$600,000 or more. About 61 percent of decedents making charitable bequests in 1990 were women, and only 39 percent were men. This increase can be partly ascribed to changes in the tax code which allowed for an unlimited deduction from gross estate for property bequeathed to the surviving spouse (typically the female spouse). This creates an incentive to postpone bequests to charities so that such bequests can be used as tax deductions against the surviving spouse's estate. Total net worth for male decedents was typically larger than total net worth for female decedents throughout the 27-year period, but women left proportionately more of their estates to charities during each of the filing years included in Table 1.

Table 2 compares charitable giving for decedents based on sex, marital status and net worth, 1963-1990 (selected years). The data allow comparisons of charitable giving for men and women. Based on data from Form 706, decedents who made charitable bequests were often single. In fact, SINGLE was the modal category of marital status for both male and female decedents during each of the filing years included in Table 2. The proportion of net worth given to charities was very similar between men and women, despite the fact that single men, on average, tended to have greater net worth than single women throughout this time period.

Table 3 compares charitable giving for decedents based on age, sex and net worth. The data, based on Form 706 in selected filing years, show that woman aged 75 and older were more likely to make a charitable bequest than women in any other age group. It also shows that older women, as a group, gave a higher percentage of their net worth to charitable institutions. The pattern is similar for men. Older men were more likely to make a charitable bequest and, of those who made such bequests, older men, as a group, bequeathed a larger percentage of their net worth. Men, regardless of age, were less likely to make charitable bequests than women.

Table 1A.--Charitable Bequests, by Sex of Decedent and Net Worth, in Current Dollars
(Money amounts are in thousands)

Filing year	Charitable bequests		Net worth		Charitable bequests, males		Net worth, males		Charitable bequests, females		Net worth, females	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
1963.....	11,881	876,030	78,393	16,129,099	5,495	413,123	49,604	10,117,539	6,386	462,907	28,789	6,011,560
1966.....	13,823	1,195,576	97,321	20,678,977	6,251	558,689	61,508	13,007,319	7,572	636,887	35,813	7,671,658
1970.....	16,724	2,129,599	133,599	27,967,696	7,544	825,334	83,266	17,396,659	9,179	1,304,265	50,333	10,571,038
1973.....	21,198	1,989,173	175,363	36,448,018	8,999	914,208	109,246	22,916,977	12,199	1,074,964	66,118	13,531,041
1977.....	24,396	2,994,964	200,732	45,435,204	11,258	1,952,419	124,411	29,086,605	13,139	1,042,545	76,320	16,348,599
1983 ¹	9,023	2,333,990	56,518	41,911,956	3,995	1,097,388	35,025	26,848,126	5,028	1,236,602	21,493	15,063,831
1987.....	8,987	3,978,020	45,113	62,997,555	3,903	2,026,249	25,664	38,281,516	5,084	1,951,771	19,449	24,716,039
1990.....	9,993	5,538,523	53,168	83,456,364	3,923	2,578,835	29,201	48,846,321	6,070	2,959,688	23,967	34,610,042

¹ The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

Table 1B.--Charitable Bequests, by Sex of Decedent and Net Worth for Returns with Total Gross Estate of \$600,000 or More, in Constant 1987 Dollars
(Money amounts are in thousands)

Filing year	Charitable bequests		Net worth		Charitable bequests, males		Net worth, males		Charitable bequests, females		Net worth, females	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
1963.....	6,167	3,186,130	28,446	46,705,391	3,165	1,537,008	18,787	29,418,865	3,002	1,649,122	9,659	17,286,526
1966.....	7,185	4,147,296	32,996	55,818,382	3,586	1,989,220	21,647	35,272,772	3,599	2,158,076	11,349	20,545,610
1970.....	7,669	6,386,560	36,343	59,916,268	3,973	2,467,738	23,963	37,497,636	3,696	3,918,821	12,381	22,418,632
1973.....	7,809	4,725,977	37,266	59,760,743	3,851	2,236,337	24,258	37,950,887	3,958	2,489,640	13,007	21,809,856
1977.....	7,174	5,263,495	32,994	48,856,517	3,610	3,644,854	21,648	32,156,044	3,564	1,618,641	11,346	16,700,473
1983 ¹	5,019	2,702,260	28,452	41,413,182	2,295	1,299,709	18,279	27,218,038	2,723	1,402,552	10,173	14,195,144
1987.....	8,441	4,394,526	42,274	68,778,142	3,748	2,246,770	24,157	41,974,526	4,693	2,147,755	18,118	26,803,616
1990.....	9,607	5,518,339	49,850	81,530,546	3,786	2,568,363	27,424	47,882,753	5,821	2,949,976	22,426	33,647,793

¹ The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

Table 2A:--Decedents Making Charitable Bequests, by Sex, Marital Status, and Net Worth, for Selected Years, in Current Dollars

(Money amounts are in thousands)

Female decedents						
Filing year	Marital status	Number of donors	Percent of all decedents	Net worth	Charitable bequests	Percent donated
1963	Married	545	9	268,721	35,802	13
	Widowed	4,012	22	1,386,299	268,827	19
	Single	1,667	42	441,490	138,829	31
	Other ²	162	19	64,369	19,449	30
1970	Married	789	7	353,179	48,893	14
	Widowed	5,671	18	2,698,192	1,034,012	38
	Single	2,422	38	615,997	195,111	32
	Other	297	17	96,668	26,249	27
1973	Married	964	6	545,097	84,808	16
	Widowed	7,584	19	2,793,994	641,082	23
	Single	3,005	40	734,091	223,296	30
	Other	546	19	296,893	125,778	42
1977	Married	1,285	7	552,813	85,211	15
	Widowed	8,312	18	3,193,696	683,717	21
	Single	3,031	37	797,614	220,473	28
	Other	512	17	189,364	53,144	28
1983 ¹	Married	314	7	465,439	51,377	11
	Widowed	3,813	26	3,734,853	901,760	24
	Single	776	49	570,702	239,741	42
	Other	126	16	233,913	43,723	19
1987	Married	434	10	984,165	155,759	16
	Widowed	3,539	28	5,860,596	1,294,945	22
	Single	990	54	1,079,909	437,887	41
	Other	121	20	273,564	63,179	23
1990	Married	405	8	1,109,888	126,969	11
	Widowed	4,380	28	8,529,568	2,165,224	25
	Single	1,070	56	1,443,372	473,982	33
	Other	215	22	600,446	193,513	32
Male decedents						
1963	Married	2,511	7	1,390,037	206,615	15
	Widowed	1,822	20	558,621	101,582	18
	Single	995	28	296,018	93,623	32
	Other	167	16	48,019	11,302	24
1970	Married	3,361	6	2,354,590	339,524	14
	Widowed	2,452	17	971,197	288,531	30
	Single	1,479	25	461,561	149,967	32
	Other	252	13	119,046	47,312	40
1973	Married	3,797	5	2,649,863	359,402	14
	Widowed	3,032	16	1,166,144	303,510	26
	Single	1,697	23	545,189	176,863	32
	Other	473	14	196,428	74,433	38
1977	Married	5,559	6	3,133,186	451,232	14
	Widowed	3,470	15	1,504,165	450,767	30
	Single	1,843	23	593,448	184,327	31
	Other	386	11	1,003,295	86,093	86
1983 ¹	Married	2,006	8	3,241,645	400,757	12
	Widowed	1,147	20	1,244,772	399,221	32
	Single	692	35	649,220	183,736	28
	Other	149	11	233,825	113,673	49
1987	Married	1,466	9	4,785,796	694,833	15
	Widowed	1,630	29	2,954,580	833,310	28
	Single	619	30	1,127,921	448,252	40
	Other	188	16	272,840	49,854	18
1990	Married	1,505	8	5,788,218	661,190	11
	Widowed	1,430	23	3,322,905	800,442	24
	Single	724	32	1,887,575	887,052	47
	Other	264	20	609,121	230,151	38

¹ The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

² The category 'Other' includes separated and divorced decedents, as well those for whom marital status was not known.

Table 2B:--Decedents Making Charitable Bequests, by Sex, Marital Status, and Net Worth, for Returns with Total Gross Estates of \$600,000 or More, Selected Years, in Constant 1987 Dollars
(Money amounts are in thousands)

Female decedents						
Filing year	Marital status	Number of donors	Percent of all decedents	Net worth	Charitable bequests	Percent donated
1963	Married	307	16	992,221	136,529	14
	Widowed	1,934	31	4,798,443	967,274	20
	Single	674	54	1,413,496	474,185	34
	Other ²	87	28	230,798	71,134	31
1970	Married	383	15	1,027,752	146,226	14
	Widowed	2,429	31	7,688,055	3,180,769	41
	Single	757	54	1,444,794	512,671	35
	Other	128	28	262,030	79,155	30
1973	Married	405	15	1,331,370	211,280	16
	Widowed	2,639	32	6,044,846	1,503,987	25
	Single	760	55	1,320,139	450,523	34
	Other	155	27	701,195	323,849	46
1977	Married	357	17	862,783	146,255	17
	Widowed	2,350	31	4,800,099	1,094,647	23
	Single	701	60	971,728	294,124	30
	Other	157	31	282,168	83,616	30
1983 ¹	Married	240	11	568,791	64,499	11
	Widowed	2,035	30	3,977,094	1,028,826	26
	Single	365	43	544,578	253,325	47
	Other	83	20	279,608	55,902	20
1987	Married	391	10	1,071,781	171,068	16
	Widowed	3,240	28	6,364,872	1,425,009	22
	Single	940	53	1,165,985	480,731	41
	Other	121	20	307,471	70,948	23
1990	Married	387	8	1,092,919	125,482	11
	Widowed	4,190	29	8,390,102	2,161,498	26
	Single	1,030	57	1,411,646	470,749	33
	Other	214	24	597,709	192,246	32
Male decedents						
1963	Married	1,694	12	5,283,432	812,078	15
	Widowed	899	30	1,899,905	356,249	19
	Single	487	40	1,003,718	327,686	33
	Other	85	23	163,247	40,996	25
1970	Married	2,222	12	7,232,140	1,064,142	15
	Widowed	1,058	28	2,701,209	846,348	31
	Single	572	38	1,197,609	415,532	35
	Other	121	25	350,744	141,716	40
1973	Married	2,090	12	6,706,375	942,895	14
	Widowed	1,070	27	2,569,186	719,354	28
	Single	544	39	1,144,312	398,395	35
	Other	147	21	436,070	175,693	40
1977	Married	1,984	12	5,336,360	814,258	15
	Widowed	995	28	2,353,674	783,118	33
	Single	508	38	837,290	274,634	33
	Other	123	21	2,001,562	1,772,844	89
1983 ¹	Married	1,149	8	3,809,351	505,317	13
	Widowed	648	24	1,369,895	473,029	35
	Single	414	44	702,215	185,373	26
	Other	85	12	270,707	135,989	50
1987	Married	1,434	9	5,332,938	777,402	15
	Widowed	1,563	30	3,255,070	922,454	28
	Single	567	30	1,230,783	492,819	40
	Other	185	17	303,514	54,095	18
1990	Married	1,483	8	5,775,707	657,196	11
	Widowed	1,359	24	3,277,032	799,059	24
	Single	705	33	1,873,208	879,141	47
	Other	240	19	597,856	232,967	39

¹ The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

² The category 'Other' includes separated and divorced decedents, as well those for whom marital status was not known

Table 3A.—Decedents Making Charitable Bequests, by Sex, Age, and Net Worth, for Selected Years, in Current Dollars

(Money amounts are in thousands)

Female decedents						
Filing year	Age at death	Number of donors	Percent of all decedents	Net worth	Charitable bequests	Percent donated
1963	Under 40	187	21	34,086	7,140	21
	40 under 50	38	7	9,907	1,111	11
	50 under 65	479	13	169,282	36,994	22
	65 under 75	1,218	18	360,053	71,406	20
	75 and over ²	4,464	26	1,587,551	346,256	22
1970	Under 40	15	7	5,761	776	13
	40 under 50	49	5	20,553	1,835	9
	50 under 65	573	9	229,069	51,410	22
	65 under 75	1,719	15	1,178,115	743,155	63
	75 and over	6,824	22	2,330,538	507,089	22
1973	Under 40	28	6	11,616	1,454	13
	40 under 50	56	5	137,701	76,596	56
	50 under 65	723	8	234,418	47,556	20
	65 under 75	1,989	14	741,240	159,672	22
	75 and over	9,404	23	3,245,102	789,686	24
1977	Under 40	21	5	4,028	893	22
	40 under 50	77	7	29,834	3,464	12
	50 under 65	680	6	219,125	42,346	19
	65 under 75	2,136	13	721,731	143,192	20
	75 and over	10,224	21	3,758,768	852,649	23
1983 ¹	Under 40	7	6	10,730	2,590	24
	40 under 50	7	3	22,484	937	4
	50 under 65	299	12	253,883	55,793	22
	65 under 75	552	14	750,589	204,952	27
	75 and over	4,163	29	3,967,221	972,331	25
1987	Under 40	6	7	9,574	2,092	22
	40 under 50	10	5	14,783	674	5
	50 under 65	133	8	208,115	26,012	12
	65 under 75	645	18	1,183,099	358,659	30
	75 and over	4,290	31	6,782,663	1,564,335	23
1990	Under 40	6	7	6,564	24	0
	40 under 50	18	6	28,191	7,978	28
	50 under 65	120	6	389,072	132,877	34
	65 under 75	581	15	1,159,571	264,329	23
	75 and over	5,345	30	10,099,876	2,554,481	25

Footnotes at end of table

Table 3A.--Decedents Making Charitable Bequests, by Sex, Age, and Net Worth, for Selected Years, in Current Dollars--Continued

(Money amounts are in thousands)

Male decedents						
Filing year	Age at death	Number of donors	Percent of all decedents	Net worth	Charitable bequests	Percent donated
1963	Under 40	127	9	45,775	11,593	25
	40 under 50	49	2	29,252	3,098	11
	50 under 65	635	5	313,367	50,773	16
	65 under 75	1,469	10	576,283	80,058	14
	75 and over	3,215	17	1,328,017	267,600	20
1970	Under 40	14	1	3,628	486	13
	40 under 50	74	2	85,976	20,502	24
	50 under 65	756	4	367,751	47,119	13
	65 under 75	1,738	7	928,944	137,916	15
	75 and over	4,962	15	2,520,096	619,310	25
1973	Under 40	40	2	8,371	1,216	15
	40 under 50	100	2	66,545	28,148	42
	50 under 65	834	3	418,191	64,910	16
	65 under 75	2,119	7	1,072,716	165,664	15
	75 and over	5,905	13	2,991,802	654,272	22
1977	Under 40	62	2	15,758	971	6
	40 under 50	212	4	46,014	5,533	12
	50 under 65	1,380	5	435,573	48,682	11
	65 under 75	2,622	8	1,111,995	198,461	18
	75 and over	6,982	13	4,624,754	1,698,773	37
1983 ¹	Under 40	10	2	6,661	906	14
	40 under 50	26	2	34,425	2,374	7
	50 under 65	253	3	333,519	47,947	14
	65 under 75	945	11	1,373,085	163,816	12
	75 and over	2,761	17	3,621,773	882,346	24
1987	Under 40	14	5	11,046	3,326	30
	40 under 50	34	4	56,195	7,164	13
	50 under 65	268	5	551,793	81,883	15
	65 under 75	590	9	1,507,494	174,663	12
	75 and over	2,997	23	7,014,610	1,759,214	25
1990	Under 40	26	8	59,093	16,615	28
	40 under 50	77	7	392,048	268,829	69
	50 under 65	298	6	832,921	144,341	17
	65 under 75	540	7	1,837,181	264,553	14
	75 and over	2,981	19	8,486,576	1,884,498	22

¹ The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

² The category '75 and over' includes decedents whose age was not known.

Table 3B.--Decedents Making Charitable Bequests, by Sex, Age, and Net Worth, for Returns with Total Gross Estate of \$600,000 or More, Selected Years, in Constant 1987 Dollars

(Money amounts are in thousands)

Female decedents						
Filing year	Age at death	Number of donors	Percent of all decedents	Net worth	Charitable bequests	Percent donated
1963	Under 40	73	30	95,479	20,272	21
	40 under 50	21	11	34,160	3,287	10
	50 under 65	222	19	586,636	134,875	23
	65 under 75	550	26	1,200,604	241,597	20
	75 and over ²	2,136	36	5,518,079	1,249,092	23
1970	Under 40	6	12	16,363	2,423	15
	40 under 50	28	12	61,067	4,745	8
	50 under 65	235	16	654,216	157,049	24
	65 under 75	681	26	3,497,438	2,356,167	67
	75 and over	2,747	34	6,193,549	1,398,437	23
1973	Under 40	13	15	27,592	4,002	15
	40 under 50	15	8	372,828	213,441	57
	50 under 65	235	16	493,895	100,628	20
	65 under 75	633	24	1,620,843	359,361	22
	75 and over	3,063	36	6,882,391	1,812,207	26
1977	Under 40	5	11	4,771	1,621	34
	40 under 50	11	8	44,188	5,013	11
	50 under 65	138	13	311,154	61,301	20
	65 under 75	561	27	1,030,366	205,724	20
	75 and over	2,850	35	5,526,300	1,344,981	24
1983 ¹	Under 40	5	9	12,747	3,307	26
	40 under 50	4	3	26,924	1,179	4
	50 under 65	101	8	234,913	66,116	28
	65 under 75	348	20	877,800	244,236	28
	75 and over	2,264	32	4,217,687	1,087,714	26
1987	Under 40	6	7	10,839	2,348	22
	40 under 50	8	4	15,586	764	5
	50 under 65	123	8	226,770	28,922	13
	65 under 75	558	17	1,270,459	386,490	30
	75 and over	3,998	31	7,386,456	1,729,232	23
1990	Under 40	6	8	6,535	23	0
	40 under 50	17	6	27,804	7,977	29
	50 under 65	120	6	389,178	132,650	34
	65 under 75	552	15	1,138,185	261,752	23
	75 and over	5,126	31	9,930,674	2,547,573	26

Footnotes at end of table