

## RECONCILING ESTIMATES OF RELIGIOUS GIVING

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## Summary

Since religious organizations have long been the single largest type of recipient of American giving, the authors undertook in 2003 to examine the *Giving USA* estimating procedure for giving to religion and compare *Giving USA* (GUSA) estimates with other approaches for estimating contributions to religion. The yearbook of philanthropy since 1955, *Giving USA* uses research done by other organizations to estimate giving to religion. Two studies form the basis of *Giving USA*'s estimates. This first is a report from INDEPENDENT SECTOR, which used a national survey of congregations and estimated total giving to religion of \$50 billion for 1986. The second is the annual rate of change in giving to religion, which is derived from denominational reports compiled annually by the National Council of Churches of Christ-USA. Since 2002, data about Catholic parish giving has been incorporated into the denominational list that is the basis of the estimated rate of change in giving to religion year to year.

We developed three methods for estimating giving to religion using different types of data collected from different sources. For 2002, these three estimates are within five percent of one another. The GUSA estimate is the lowest of the three estimates. This triangulation of three disparate methodologies to yield estimates that are within 5 percent of one another suggests – but cannot prove – that the results in GUSA are fairly accurate. It seems highly unlikely that three very different methodologies would all approximate the same estimate AND that these estimates would all substantially over- or under-estimate the actual amounts of giving to religion in the United States.

## The Problem

Historically, giving to religious organizations has comprised by far the largest share of total giving, accounting for approximately 35 percent in recent years (*Giving USA 2004*) and as much as 53 percent (*Giving USA 1986*). As a share of individual giving, contributions for religion account for the single largest share of total estimated household giving, between 45 percent (Center on Philanthropy, 2003) and 53 percent (INDEPENDENT SECTOR, 2001). However, John and Sylvia Ronsvalle (2001, empty tomb) and Mark Chaves (1999) have speculated that the estimates from *Giving USA* vastly overstate the actual amounts going to religious organizations. These critiques of *Giving USA*'s estimate of giving to religion are given regular coverage in the media. It is important to the credibility of *Giving USA* (GUSA) to try to confirm its estimates (or to find a new methodology).

*Giving USA*'s method relies on a “baseline” of giving to religion that is adjusted annually by a rate of change derived from a survey of Protestant denominations conducted by the National Council of Churches of Christ-USA. The “baseline” dates to a national survey conducted about congregational finances in 1986 and released by INDEPENDENT SECTOR. There is concern that changes in the past 18 years in religious affiliation, congregational finances, and other societal trends invalidate the 1986 data. There is also concern that using a rate of change from very broad financial information submitted by 30 to 40 Protestant denominations is an imprecise approach to estimating change in total giving to religion, including other faith groups and other types of organizations in the “religion” subsector, such as missionary societies, broadcast/media ministries, and fundraising organizations such as the National Christian Foundation.

## Methods

This paper compares the traditional estimates from GUSA to two alternative estimates. First, Joseph Claude Harris has compiled an exhaustive list of estimates of religious giving from all of the major denominations and has imputed estimates for the others. Second, we have used the Center on Philanthropy Panel Study data to estimate household giving to religious organizations. We supplement this information with estimates of giving to religious organizations by foundations and corporations with data from the Foundation Center about grantmaking by private and community foundations and grantmaking by corporate foundations, respectively.

### Summary of estimating approaches

Three methods were studied.

- *Giving USA's* method, based on 1986 findings from INDEPENDENT SECTOR, adjusted annually to reflect a rate of change found among Protestant denominations that report contributions to the National Council of Churches of Christ-USA.
- A model that compiles known contributions to denominations, including Catholic giving, and estimates giving to other faith groups based on the known data, as developed by Joseph Claude Harris, an independent researcher who studies Roman Catholic giving. This model includes contributions made to religious organizations and ministries that are not affiliated with denominations, including many listed on the *Chronicle of Philanthropy* list of the 400 organizations receiving the most in contributions.
- A sum of the "sources" of giving to religion, including household contributions as estimated through the Center on Philanthropy Panel Study's survey of household charitable giving; bequest contributions as tabulated by the U.S. Treasury Dept.; and estimates of corporate and foundation giving based on work done by The Foundation Center.

### Denominational model

Table 1 summarizes the components of the denominational model developed by Joseph Claude Harris. This model uses data for Protestant denominations as reported to the *Yearbook of American and Canadian Churches* and bases estimates for non-reporting denominations on average per capita giving (based on reported number of adherents) for reporting denominations. Estimates for Catholic giving are from Mr. Harris's own analysis of parish surveys conducted in 2000, 2001, and 2002. Estimates for giving to other faith groups are based on available data, where possible.

Table 1

**Denominational Totals: Components of estimated giving to religion, 2002**

|  | Billions |
|--|----------|
| Protestant denominational giving, as reported in the <i>Yearbook of American and Canadian Churches</i> . Per capita giving to these denominations is \$638. <sup>1</sup>   | \$30.39  |
| Protestant denominational giving, estimated value for nonreporting denominations, based on reported membership in the <i>Yearbook</i> multiplied by average per capita annual amount of \$638, as found among reporting denominations. | \$32.10  |
| Estimated giving to the Church of Latter-day Saints exceeding average per capita amount used above. <sup>2</sup>   | \$ 2.04  |
| Estimated giving to congregations not affiliated with a denomination and so not included in above, based on membership estimate of 4.5 million adults giving average annual gift of \$638. <sup>3</sup>                                | \$ 2.87  |
| Catholic contributions: Parish revenue including offertory giving and other giving <sup>4</sup>  | \$ 8.01  |
| Diocesan appeals   | 0.64     |
| National collections   | 0.51     |
| Information to be added: capital contributions, Endowment gifts/bequests, contributions to Parish not included in parish revenue (e.g. for Parish school)  |          |
| Contributions reported by religious organizations on the "Philanthropy 400" <sup>5</sup>   | \$ 3.00  |
| Estimated giving to Judaism, based on a estimate that of 2.9 million Jewish households, 45% give an average of \$2,343 to religion. <sup>6</sup>   | \$ 3.06  |
| Estimated giving to Islam, based on estimated 1 million members and using the per capita estimate for Protestants of \$638. <sup>7</sup> No data source for giving to mosques was found.   | \$ 0.64  |
| Estimated other philanthropic revenue for religion, not in collections data for Protestant and Catholic congregations (includes foundation grants, bequests, and corporate funding). <sup>8</sup>                                      | \$ 2.47  |
| Estimated total giving to religious organizations  | \$85.73  |

<sup>1</sup> Full data set and estimating procedure available upon request.

<sup>2</sup> Estimates for amount of Church of Latter-day Saints that exceeds national per capita amount of \$638 is based the assumption that Church members gave 6.2 percent of median household income, or a per capita contribution of \$1,015. The difference between \$1,105 and \$638 or \$377 constitutes the assumed outlier effect.

<sup>3</sup> Estimated number of members from S. Thumma, Hartford Seminary, personal correspondence, February 18, 2004. See [http://hrr.hartsem.edu/org/faith\\_congregations\\_research\\_nondnmcong.html](http://hrr.hartsem.edu/org/faith_congregations_research_nondnmcong.html) for more information.

<sup>4</sup> See Joseph Claude Harris, Did Catholic Giving Go Down in 2002?, available on request from the author.

<sup>5</sup> See Appendix A. Data from *Chronicle of Philanthropy*, October 31, 2003 and from [www.GuideStar.org](http://www.GuideStar.org).

<sup>6</sup> Estimate of Jewish households and estimate of percent that give to temple or synagogue are from the National Jewish Population Survey. Amount given to religion is from Center on Philanthropy Panel Study, 2000 giving data inflation-adjusted to 2002.

<sup>7</sup> Estimated number of practicing Muslims from the 2000 Glenmary report of adherents of various religious groups.

<sup>8</sup> From *Foundation Giving Trends*, 2004 edition.

Mr. Harris compiled reported amounts for denominational giving and for the number of adherents reported to the National Council of Churches of Christ. From those data, he developed a per capita estimate of \$638 in contributions to religion by adherents. That per capita figure is used to estimate giving to religion by individuals who give to denominations and faiths not included in the National Council of Churches of Christ and not independently surveyed.

Giving to the Church of Jesus Christ of Latter-day Saints is at best a rough estimate. Membership is reported in the *Yearbook of American and Canadian Churches*. The giving estimate, however, is not publicly available. Mr. Harris assumes \$638 per capita (adult membership), which is in the "denominations not reported" line. He then adds a supplemental amount to yield a total that is based on an assumed contribution of median household income in Utah. Work continues to gather better data for this estimate.

The denominational model also uses the amounts reported as charitable revenue in the *Chronicle of Philanthropy* in its listing for the 400 largest charities. Using organizations listed from 1997 through 2003, a list was compiled of large religious groups that raise millions outside of denominations. Where an IRS Form 990 for 2002 was not available from GuideStar to show direct public support, the amount reported in the *Chronicle's* list appearing October 31, 2003 was used. A total of 24 organizations were tracked. These appear in Appendix A. This list includes the Salvation Army, which considers itself a religion (and does not file an IRS Form 990) but is classified in the National Taxonomy of Exempt Entities in the human services subsector. The Salvation Army reported public support of \$1.37 billion for 2002. Adjusted to remove that, the denominational model yields an estimate of \$84.36 billion instead of \$85.73 billion.

The estimate for Jewish contributions was derived from an estimate by the National Jewish Population Survey that there are 2.9 million Jewish households, of which approximately 45 percent are affiliated with a temple. This suggests a synagogue membership of 1,305,000 households. Estimated average Jewish household giving to religion is from the Center on Philanthropy Panel Study of Giving, which yielded \$2,343 for 2002 (2000 result adjusted for inflation). This amount times the number of estimated affiliated households results in an estimate of \$3.06 billion in Jewish giving to religion. The *American Jewish Yearbook* estimated \$1.0-\$1.2 billion for 1996.

### **Sum of the sources approach**

Table 2 summarizes the components of the sum of the sources. This approach is likely to be a "lower bound" because of the assumptions made that bequest giving to religion from estates of all sizes is in the range of 10 to 11 percent of bequest giving, as it is for the estates that file estate tax returns. Further, this approach assumes that the all foundations and corporations give to religion at the same percentage of by the Foundation Center among very large corporate and independent foundations. Because studies done at a community level have yielded far higher percentages of corporate and foundation giving to religion than found nationally by the Foundation Center's study of 1,005 foundations, we believe this estimate is a conservative one for donations from institutions to religious organizations.

Table 2

**Estimated totals for giving to religion, by source of contributions, 2002**

|   | Billions  |
|---|-----------|
| Estimated household giving to religion, based on survey of 7,400 households about giving in 2000, adjusted for inflation to 2002  | \$ 83.970 |
| Bequest giving to religion reported on federal estate tax returns, 2002   | \$1.360   |
| Bequest giving to religion, estimate, for estates not required to file federal return   | \$0.140   |
| Foundation giving to religion reported by the Foundation Center for the 1,005 foundations included in its analysis.   | \$0.410   |
| Foundation estimate of giving to religion for other foundations not in survey, based on percentage found in survey applied to balance of foundation giving  | \$0.390   |
| Corporate giving to religion, as documented by the Foundation Center for corporate foundations in its analysis of giving trends   | \$0.005   |
| Corporate foundation giving to religion from corporate foundations not analyzed in <i>Foundation Giving Trends</i> , based on percentage found in foundation survey applied to balance of corporate foundation giving | \$0.004   |
| Sources not included here: trusts, membership associations and others   | n/a       |
| Estimated total giving to religion based on sources of contributions  | \$86.280  |

The estimate for household giving to religion is based on data collected in the Center on Philanthropy Panel Study. This study surveys more than 7,400 nationally representative households every two years. Analysis by the Center on Philanthropy of the COPPS data found that 44.7 percent of households reported giving to religion. The weighted average gift total to religion for 2002, as adjusted for inflation, was \$1,717.

In a separate analysis of COPPS data, Steinberg and Wilhelm (2004) report \$1,744 as total giving to religion in 2000. Their study uses a subset of the entire COPPS data, disregarding incomplete records (those with giving information, but missing other information they used in statistical analysis of differences in giving by households of different ethnicities, education levels, and other factors).

The estimate in this paper is based on the Center on Philanthropy analysis of all records in the COPPS data that included a gift to religion. This is a larger dataset than the one used by Steinberg and Wilhelm. The two estimates of household contributions to religion -- \$1,744 from Steinberg and Wilhelm and \$1,717 from the Center on Philanthropy -- are close.

David Joulfaian (2004) at the U.S. Department of the Treasury reports that estate tax returns for 2002 included contributions to religion of \$1.36 billion. This amount is used unchanged here. To estimate giving to religion by estates not required to file a federal estate tax return, the authors based an estimate on data in *Giving USA* for total giving by these estates. The share of that total that goes to religion is estimated using a known share from estate tax returns filed in prior years. Estate tax returns for 2000 and 2001 show between 10 and 11 percent of the dollar amount of bequest

contributions were given to religious organizations (Joulfaian, 2002; Joulfaian, 2003). For this estimate, we used 10.5 percent as the percentage of all bequest giving going for religion. This percentage was applied to an estimate of \$1.32 billion in total bequest giving by estates that fall below the federal estate tax filing threshold for 2002. U.S. Treasury data for estate tax returns for 2002 show that 7.6 percent of total bequest giving was for religion. This estimate uses the higher percentage from the two prior years (10.5 percent, combining values from the 2000 and 2001 estate tax returns) because the authors considered 2002 anomalous, as very large amount of bequest giving went to foundations. It is highly probable, but not proven by any research available, that the actual amount of bequest giving to religious organizations from estates below the federal filing threshold for estate tax returns is far MORE than 10 or 11 percent of all bequest giving from these estates. The 10.5 percent is probably a lower bound.

The Foundation Center (Atienza and Marino, 2004) reports \$0.41 billion in grantmaking for religion from independent and community foundations surveyed about their 2002 grantmaking. That amount is used here unchanged. The same study also shows that religion grants were 3.0 percent of grants made by surveyed independent and community foundations. Total grantmaking in 2002 reached \$26.98 billion (Renz and Lawrence, 2004), of which Atienza and Marino surveyed foundations representing \$13.88 billion. Using the same percentage for grants to religion (3 percent) for the \$13.09 billion of grantmaking not included in the survey, the authors conservatively estimate another \$0.39 billion in grants to religion from foundations not included in the survey. As with bequests, it is probable that foundations not included in the survey (including many smaller foundations and foundations granting below \$10,000) grant more to religion than to their national counterparts. This figure is most likely a lower bound.

Corporate giving to religion is also composed of a known amount from The Foundation Center and an estimated amount based on that known amount as a percentage of all corporate foundation grantmaking. Atienza and Marino (2004) report corporate foundation grants to religion at 0.25 percent of \$1.82 billion in corporate foundation giving in the survey group, or \$0.005 billion. Total corporate foundation grantmaking for 2002, according Renz and Lawrence (2004) was \$3.47 billion. The difference of \$1.634 billion is multiplied by 0.25 percent (0.0025) to estimate other corporate foundation grantmaking to religion in 2002 of \$0.004 billion.

No estimate is provided here for giving by other corporations to religion (not through corporate foundations). However, surveys of corporations in Memphis and St. Louis (AAFRC Trust for Philanthropy, 2004 and Gateway to Giving, 2004) show that some firms do donate to religion. In the absence of national data and more knowledge about giving by small firms and family-controlled firms, the authors of this paper did not attempt a national estimate of corporate giving to religion other than through corporate foundations.

Other types of donors to religion include non-charitable trusts (charitable trusts are in the Foundation Center estimates), tax-exempt but non-charitable associations (membership associations, for example), and other charities. These sources of donations are undocumented and not considered here.

## Conclusion

The three estimating methods come within five percent of one another. The differences are well within the range expected given the very different methods and data sources used. The estimate in the middle, based on denominational data and inferences about giving to denominations and faith groups not documented by the National Council of Churches of Christ-USA, seems plausible, well-supported by evidence gathered by religious organizations themselves, and "trackable" over time. Table 3 summarizes the results of the three approaches. Table 4 shows the percentages difference.

Table 3  
Estimated total giving to religion, 2002

|          | <i>Giving USA</i> | Denominational model           | "Sum of Sources" |
|----------|-------------------|--------------------------------|------------------|
| Billions | \$82.83           | \$85.73                        | \$86.28          |
|          |                   | \$84.36 without Salvation Army |                  |

Table 4  
Percentage Differences

| Difference between                       | <i>Giving USA</i> | Denominational model | Denominational Model less Salvation Army | "Sum of Sources" |
|--|-------------------|----------------------|--|------------------|
| <i>Giving USA</i>                        | n/a               | 3.5 %                | 1.8 %                                    | 4.0 %            |
| Denominational Model                     |                   | n/a                  | n/a                                      | 0.6 %            |
| Denominational Model less Salvation Army |                   | n/a                  | n/a                                      | 2.3 %            |
| Sum of Sources                           |                   |                      |  | n/a              |

n/a = not applicable

Grey shade indicates value report in another cell on table

Note that on the top line of in Table 4, the other estimates, including the denominational model without the Salvation Army, are HIGHER than the *Giving USA* estimate by at least one percent (\$820 million). The largest difference is between the "Sum of the Sources" and the *Giving USA* estimate for 2002, with the "Sum of the Sources" being \$3.45 billion more (4.0 percent).

## Further Research

A possible refinement of the denominational model is to improve the estimate for per capita giving to reflect known differences in giving to religion reported by Protestants, Catholics, Jews, and other faith groups, using data gathered in the Center on Philanthropy Panel Study (2001 wave, which is available, and the 2003 wave (forthcoming)). Other national surveys about giving to religion are

also underway. Further, the denominational model, which relies on reported revenue by denominations and parish and diocesan revenue data collected for the National Catholic Stewardship Council, may consistently exclude certain types of gifts for some religious groups, depending upon the reporting structure used within the faith group. Gifts that may be excluded include bequests made to a church or parish and dedicated to an endowment or capital fund; capital campaign contributions; gifts to a church for a designated activity other than the “operations” and “benevolences” tracked by the NCCC-USA (such as gifts for a school or a special fund drive for another agency); and in-kind contributions.

Some methodological improvements could be made to refine further the precision of the “Sum of the sources” model, the highest of the three. These include further testing of the validity of the household estimate of giving to religion. It has been suggested that the interview question, “During [the year x], did you or anyone in your family give money, assets, or property with a combined value of \$25 or more to religious or charitable organizations?” may be too brief for some respondents.<sup>9</sup> Those that answer “No” are not asked any further questions about their giving. Yet, other studies (Rooney, Steinberg, and Schervish, 2001 and Rooney, Steinberg, and Schervish, 2004) show that survey questions that ask about the mode of giving tend to yield higher amounts of donations than do brief questions.

In the “sum of the sources” model, there may be an adjustment needed to the estimated amount from foundations going to religion as some non-trivial percentage goes directly to recipients in other countries (is not logged in the U.S.). Corporate giving beyond corporate foundation giving to religion merits more investigation as the evidence available suggests that local and family-controlled firms give to religion more than the national standards indicate.

Despite the potential for refinements to all three approaches, the fact that these three methods yield results that are quite close, indicates that *Giving USA*’s method yields an appropriate, and even somewhat conservative, estimate of total giving to religion in the United States.

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<sup>9</sup> Michael O’Neill, personal communication with the authors, ARNOVA conference, November 20, 2004, Los Angeles, CA.

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## Appendix A

### Donations in 2002 to large religious organizations outside of denominations

| <u>Religious organization</u>  | <u>Public support,</u><br><u>2002</u> | <u>Data</u><br><u>Source</u> |
|--|---------------------------------------|------------------------------|
| American Bible Society   | \$31,161,877                          | GuideStar                    |
| Billy Graham Evangelistic Association                                | \$79,807,592                          | GuideStar                    |
| Campus Crusade for Christ International                              | \$346,681,000                         | <i>Chron.</i>                |
| Catholic Foreign Mission Society of America                          | \$52,295,647                          | <i>Chron.</i>                |
| Christian and Missionary Alliance                                    | \$48,715,246                          | <i>Chron.</i>                |
| Christian Broadcasting Network                                       | \$101,531,425                         | GuideStar                    |
| Coral Ridge Ministries Media   | \$36,154,459                          | GuideStar                    |
| Fellowship of Christian Athletes                                     | \$30,529,804                          | GuideStar                    |
| Focus on the Family  | \$116,137,460                         | GuideStar                    |
| In Touch Ministries  | \$46,856,645                          | GuideStar                    |
| International Lutheran Laymen's League                               | \$30,424,605                          | <i>Chron.</i>                |
| InterVarsity Christian Fellowship                                    | \$43,917,472                          | GuideStar                    |
| Life Outreach International  | \$42,471,000                          | <i>Chron.</i>                |
| Mission to the World   | \$36,607,749                          | <i>Chron.</i>                |
| Moody Bible Institute of Chicago                                     | \$42,434,676                          | GuideStar                    |
| National Christian Charitable Foundation                             | \$104,409,276                         | <i>Chron.</i>                |
| RBC Ministries   | \$31,968,434                          | GuideStar                    |
| Salvation Army   | \$1,371,964,000                       | <i>Chron.</i>                |
| SIM (Society for International Ministries) USA                       | \$30,328,294                          | <i>Chron.</i>                |
| The Bible League   | \$30,451,736                          | GuideStar                    |
| Trinity Christian Center of Santa Ana (Trinity Broadcasting Network) | \$106,619,616                         | GuideStar                    |
| Wycliffe Bible Translators   | \$118,432,347                         | <i>Chron.</i>                |
| Young Life   | \$120,103,925                         | GuideStar                    |
| <br>Grand Total  | <br>\$3,000,004,285                   |                              |
| <br>Total without Salvation Army                                     | <br>\$1,628,040,285                   |                              |

#### **Sources of data:**

GuideStar

[www.guidestar.org](http://www.guidestar.org) for more recent IRS Form 990

*Chron.*

If 990 not available, *Chronicle of Philanthropy*, October 31, 2003.