

RUNNING HEAD: MOTIVES TO DONATE

The Development and Validation of the Motives to Donate Scale

Sara Konrath^{1,2,3} and Femida Handy⁴

1. Corresponding author: Indiana University, Lilly Family School of Philanthropy, 01 University Blvd., Indianapolis, IN 46202. Office Phone: 317-278-8971. Fax: 317-278-8999. Email: skonrath@iu.edu.

2. University of Michigan, Institute for Social Research

3. University of Rochester Medical Center

4. University of Pennsylvania, School of Social Policy and Practice, 3701 Locust Walk, Philadelphia, PA 19104. Office Phone: 215-573-2660. Fax: 215-573-2099. Email: fhandy@upenn.edu.

Word count: 8311 (excluding tables and figures)

Author's Note: We gratefully acknowledge grants from the John Templeton Foundation (#47993 and #57942) to the first author while writing this manuscript.

Key words: charitable donations; motives to give; philanthropy; scale development

This is the author's manuscript of the article published in final edited form as:

Konrath, S. & Handy, F. (2017, in press) The Development and Validation of the Motives to Donate Scale, *Nonprofit and Voluntary Sector Quarterly*.

Abstract

In this paper, we develop and validate a comprehensive self-report scale of why people make charitable donations, relying on a theoretical model of private versus public benefits to donors. In Study 1, we administered an initial pool of 54 items to a general adult sample online. An exploratory factor analysis supported six final factors in the *Motives to Donate* scale: Trust, Altruism, Social, Tax benefits, Egoism, and Constraints. We then verified this factor structure in a confirmatory factor analysis. Study 1 also examined the final 18-item scale's demographic correlates and construct validity using the same sample. We found that the scale correlated in predictable ways with personality traits and motives to volunteer. In Study 2, we also found test-retest correlations between .67 and .80 after 2 weeks. Taken together, we provide initial evidence for the scale's internal reliability, test-retest reliability, and validity, and we suggest future directions for research.

Word Count: 149

Introduction

In 2014, Americans donated \$358 billion to charitable organizations, 72% of which was individual contributions (Giving USA, 2014). Given this substantial amount of charitable giving, it is crucial to better understand people's motivations to give. In the current paper, we aim to develop and provide some initial validation for a comprehensive scale that assesses people's main motivations for donating to charities in general. In doing so, we will answer such research questions as: What are the most important reasons that people give money to charities? Do these reasons depend upon people's demographic backgrounds or personality traits? Are they overlapped with why people volunteer for charities?

Despite the widespread scholarly interest in charitable giving (Friedman & McGarvie, 2003; Kolm & Ythier, 2006; Payton & Moody, 2008; Seiler & Williams, 2001; Wiepking & Handy, 2015), there have been few attempts to develop scales that measure people's motives for making charitable donations, and these few have been limited in scope. An important recent interdisciplinary review organized underlying mechanisms that explain giving behavior (Bekkers & Wiepking, 2011a). Yet, this was largely based on reviews of many papers that focused on one or more specific mechanisms, with measures created or adapted for their specific samples or research questions.

There have been fewer attempts to develop validated scales to explain why individuals donate in general. These attempts are based on different theoretical underpinnings, ranging from 'exchange' models to the 'belief in a just world,' and some are also focused on specific causes or types of giving. Although these scales provide a good starting point in understanding more comprehensive motives for charitable giving, in the current paper we build upon these previous attempts by developing a more comprehensive and theoretically driven scale of motives to donate. This general scale is useful in understanding donor behavior in multiple settings and for a wide variety of causes.

Review of the literature: Theoretical explanations for charitable giving

In putting forth a theoretical explanation for charitable giving, economic exchange theories consider the benefits donors receive from making donations. Rational donors will seek benefits from their donations just as consumers seek benefits from their purchases. In the case of donations, these benefits could be monetary (e.g. tax avoidance) as well as non-monetary (guilt avoidance, recognition). The benefits could also be those that *directly benefit donors*, as well as those that *benefit others*, thus providing *indirect* benefit to donors via value affirmation.

Classifying these as *private* versus *public* benefits to donors follows models used in prior research when conceptualizing benefits of volunteering (Handy et al., 2000). It also corresponds to the terms *self-focused* (private-benefit) and *other-focused* (public-benefit) motives from the psychological literature (Konrath et al., 2012; Stukas et al., 2014). Motivations driven by private and public benefits may not always be distinct, however, and at times may overlap. In other words, individuals can have many motives for donating, and can be motivated by private and public benefits at the same time. Yet this public-versus-private benefit conceptualization served as an organizing framework when collecting potential items from the literature.

[FIGURE 1 HERE]

We briefly review literature from different scholarly disciplines that elaborate on benefits that donors receive in exchange for their donations, which forms the basis of our conceptual framework presented in Figure 1, delineates and links theories to the motives to donate used in

our research. The core motives identified are based on theories proposed by scholars from various disciplines, and can be grouped as those related the private and public benefits of donating as seen in Figure 1.

Donor motives related to public benefits include Altruism, Trust in charitable organizations, and Social (See Figure 1). Motives related to private benefits include Social, Egoism, Fiscal constraints, Guilt, and Self-Esteem. Note the overlap on Social benefits, which are theorized to produce both private and public benefits (See Figure 1 and Table 1). Table 1 indicates the theoretical underpinnings of each of the motives as they appear in the scholarly literature. All items used in our survey on motives to donate are listed in Supplemental Appendix A, which further provides the references from which we adapted our items.

[TABLE 1 HERE]

Economist Becker (1974) suggested that altruism explains donor behavior. Altruism is the motivation that explains why individuals willingly give up their private resources in exchange for goods and services that improve others' welfare. In this perspective, donors must trust agents (i.e. charitable organization) in fulfilling their altruistic intent (Handy, 2000), and thus donors' beliefs and attitudes about charitable organizations are relevant to exchange models.

Andreoni (1990) argued that some donors were impure altruists in that they also received utility, which he called a warm-glow, from the very act of giving and were less concerned with the outcome of the donation. Others have proposed that giving behavior is predicated by a form of conditional cooperation (Frey & Meier, 2004; Rabin, 1993), in that individuals feel morally bound to donate to causes they care about if others also donated, in order to avoid free-riding. This in turn increases donors' self-esteem. (See also the theory of reciprocity by Sugden, 1984).

Sociologists explain giving behavior by the theory of "social norms" (Elster, 2000; Bernheim, 1994). The idea is that donors accept the norms of their reference groups and make donations when they are seen as positive and commonly occurring (Croson et al, 2009). Individuals who donate benefit by keeping in good standing or enhancing their reputations among their peers, and are thus not subject to censure. Bekkers et al (2013) in *Giving in the Netherlands Panel Survey* use several motives for giving, such as intrinsic (e.g. altruism) and extrinsic motives (e.g. taxes) that match well with our theoretical model of private versus public benefits.

Taken together, interdisciplinary theories point to the presence of certain private and public benefits in exchange for people's donations, which psychologists categorize as self-oriented or other-oriented, respectively. These include the benefits donors receive in making public goods available to others (altruism). By donating through formal trustworthy charities, donors can increase the efficacy of the donations and thereby their other-focused (public) benefits. Self-focused benefits could include tax credits (Bekkers, & Wiepking, 2011a), enhancing one's reputation, getting a personal joy from the very act of donating, relieving feelings of guilt of being more fortunate than others (impure altruist), being perceived as generous by social peers or avoidance of censure (conditional cooperation/social norms).

In summary, it can be argued that charitable behavior is motivated in terms of benefits (from economics) that the donor receives in exchange for making the donation, and that these benefits can be categorized as self or other focused (from psychology).

The current study: Building upon previous scale development efforts

To gather items for our scale development exercise we examined items from studies

conducted by various scholars and disciplines. For example, early on, Dawson (1988) investigated motives for charitable giving to medical research, largely focusing on instrumental motives for donating (e.g. career advancement, self-esteem). Since this scale specifically applies to donations made for medical causes, it does not necessarily generalize across charitable giving contexts. Nevertheless, we drew upon items that were relevant to our theoretical framework, and reworded them so that they applied to donating in general, with the goal of improving their applicability to wider group of donors.

Next, Furnham (1995) examined how different attitudes toward charities were associated with people's beliefs in a just world, that is, that people generally get what they deserve. Furnham created original items to address his research question, and found several factors assessing people's general beliefs about charities (e.g. altruism, cynicism, efficiency of organizations). Many of these items are parallel with items used in our scale, and capture ideas from our theoretical framework. However, his items were phrased to apply to people in general, whereas our items were phrased to apply to oneself. For example, "For many, charity donation is simply a tax dodge," is reworded in our scale as, "Donating to charity helps me save on my income taxes." By asking why other people donate, the scale may capture the assumptions individuals make about other people's donations, rather than why individual donors undertake that behavior. This limits the scale's utility because it is possible for people to be unmotivated by tax benefits, but be aware that tax benefits are important to others. Their own donation behavior would likely be more influenced by their own personal motives than their assumptions about others' motives.

Marketing scholars later developed a more general scale that included attitudes toward helping others and attitudes towards charitable organizations (Webb, Green, & Brashear, 2000). This scale was useful in determining individuals' attitudes toward giving, and especially those based on Altruism and Trust, however, it did not incorporate financial incentives or other private benefits. Nevertheless, we incorporated and reworded relevant items from their scale. A more recent scale focused on charitable donations as conspicuous consumption, in which there is some form of visual display of a specific charity's merchandise (Grace & Griffin, 2009, p.16). However, this scale does not cover donations where there is no such visual display, and thereby is inadequate in capturing overall donor motives. Still, this paper was useful in our inclusion of items relating to the desire to obtain recognition more generally, across all forms of donations, for example in the item: "Contributing money to charities enables me to obtain recognition."

Going beyond published scale development efforts, two large scale national surveys also examine motivations to give, for example the Giving in the Netherlands Panel Survey (GINPS) undertaken by Bekkers and his colleagues (Bekkers et al, 2013). They measure three core motives for giving: extrinsic, intrinsic, and joy of giving. While these correspond with our distinctions between private (extrinsic; joy of giving) and public (intrinsic) motives, we expand their findings by including items found in other studies while incorporating conceptually similar items into our initial item pool. In addition, we provide evidence for the validity and reliability of our scale.

Recognizing that there might be an overlap in individuals' motives for giving of time and money, we also adapted items from a validated scale of motivations to volunteer (Clary & Snyder, 1999).

In an attempt to generate a valid and reliable scale for general motives, we move away from specificities such as the type of donations (e.g. conspicuous donations; medical research) that some existing scales use. As in prior research, we include questions assessing attitudes

toward charitable organizations and altruistic values (Webb et al, 2000). However, we go beyond these past scales to create a more comprehensive scale that is applicable to many different types of charitable giving.

In the current paper, we first created the Motives to Donate scale, and then validated it using two different samples of participants. Both studies received IRB approval before commencing. (Data are available to IRB approved researchers by contacting the first author.) Study 1 used an online survey of Americans who have donated in the past year. They were asked why they donate using items collected from the literature. We used half of this sample to conduct an exploratory factor analysis on the items (Part A), and the other half to conduct a confirmatory factor analysis on the factors that emerged (Part B). In Part C, this same sample was then used to provide initial validity in terms of the scale's basic psychometric properties, its demographic correlates, its relationship with core personality traits, and its relationship with prosocial traits and behaviors. In Study 2, we examined the scale's basic psychometric properties and test-retest reliability in a separate sample of students from two large American universities.

This scale can be used by researchers to better understand the prevalence and implications of motivations for charitable donations. In addition, we hope that this will help nonprofit practitioners to better understand what motivates their donors.

Study 1 Method

The initial pool of 54 items consisted of items adapted from other scales (Dawson, 1988; Webb et al, 2000; Grace & Griffin 2009, Bekkers, et al, 2013 etc), but modified to reflect *general* motives for charitable donations. We also adapted items from scales assessing motives for volunteering to the context of financial donations (Clary et al., 1998), to account for the high correlation found between giving time and money (Feldman, 2010; Handy & Katz, 2008).

In Part A, we reduce the initial 54 items to 18 items using an exploratory factor analysis on a random half of the sample. In Part B, we conduct a confirmatory factor analysis examining whether the six factors adequately fit the data, using the other half of the sample. Part C uses the full sample to report descriptive statistics of the final 18-item Motives to Donate scale, and provides mean scores, internal reliability, subscale inter-correlations, correlations with demographic variables, and some initial construct validity.

Participants. As part of a class research project, students in an undergraduate psychology class recruited 819 Americans via snowball sampling to complete an online survey (26.1% male; 84.1% Caucasian; Mean age=27.8, *SD*=13.8; median household income=\$75-100,000). About one-third (36.1%) of participants had a college/associates degree or higher. Since not every participant completed every scale reported below, the number of participants in each analysis varies slightly. Analyses only included respondents who had made a charitable donation in the past (*N*=753; 91.2% of sample).

Procedure. Via an online survey, participants first provided demographic information, then completed a number of questionnaires.

Measures. Participants completed an initial pool of 54 items (Table 2). The instructions read: "*The statements below are reasons that people may or may not want to donate money to charitable organizations. Using the scale below, please indicate how much you agree or disagree with each of these statements in terms of how much it applies to you personally*" (1=*Strongly Disagree*, 5=*Strongly Agree*). Participants then completed a number of validated scales.

[TABLE 2 HERE]

General traits. Social desirability was assessed via the Marlowe-Crowne Social Desirability Scale (Strahan & Gerbasi, 1972). Participants' responses to 10 true/false items were summed (e.g. *"I have never intensely disliked anyone"*). The Ten-Item Personality Inventory assessed the big 5 personality traits of Openness, Conscientious, Extraversion, Agreeableness, and Neuroticism (Gosling, Rentfrow, & Swann, 2003). Participants were asked whether items (e.g. *"Extraverted, enthusiastic"*) applied to them (1=*Disagree Strongly*, 7=*Agree Strongly*).

Prosocial traits and behaviors. The 28-item Interpersonal Reactivity Index assessed 4 dimensions of empathy using a 1-5 scale (Davis, 1983): Empathic Concern (e.g. *"I often have tender, concerned feelings for people less fortunate than me."*), Perspective Taking (e.g. *"I sometimes try to understand my friends better by imagining how things look from their perspective."*), Fantasy (e.g. *"I really get involved with the feelings of the characters in a novel."*), and Personal Distress (e.g. *"I sometimes feel helpless when I am in the middle of a very emotional situation."*).

Prosocial behaviors were assessed by summing participants' responses about how often they did 17 kind acts in the past year, using items from the 2002 General Social Survey (e.g. *Gave food to a homeless person; 1=not at all, 6=more than once a week*).

Motives for Volunteering were assessed using the 12-item Volunteer Functions Inventory (Clary & Snyder, 1999; Clary et al., 1998). Participants indicated how important or accurate each reason for volunteering was for them (1=*not at all important / accurate*, 7=*extremely important / accurate*). The six subscales were: Values (e.g. *"I feel compassion toward people in need"*), Social (e.g. *"Others with whom I am close place a high value on community service"*), Understanding (e.g. *"Volunteering lets me learn through direct "hands on" experience"*), Protective (e.g. *"Volunteering is a good escape from my own troubles"*), Career (e.g. *"I can make new contacts that might help my business or career"*), and Enhancement (e.g. *"Volunteering increases my self-esteem"*).

Study 1 Results

A random number generator split the sample into two sections for exploratory factor analysis (Part A; N=377) and confirmatory factor analysis (Part B; N=376). We then used the full sample to report descriptive statistics and construct validity (Part C).

Part A: Exploratory factor analysis (EFA)

We first conducted an EFA on the initial 54 items, using direct oblimin rotation, which is used when factors are likely to be correlated. We deleted one item that did not load on any other factors, and then reran the analysis using 53 items. This EFA initially produced 10 factors. However, the last two factors were empirically and theoretically overlapped with the first two. Factors 1 and 9 both captured Altruism items, and were highly correlated ($r=.46$). An example item from Factor 1 was *"I give because I am concerned about those less fortunate than myself"* and from Factor 9 was *"People should be willing to help others who are less fortunate."* Factors 2 and 10 both captured Egoism motives, and were moderately correlated ($r=.33$). An example item from Factor 2 was *"I donate money to charities because it makes me feel needed"* and from Factor 10 was *"No matter how bad I've been feeling, donating to charities helps me forget about it."*

We thus re-conducted the EFA, this time restricting it to 8 factors, after which these conceptually overlapped items converged into the Altruism and Egoism factors. The final list of factors that emerged was: Altruism, Egoism, Tax, Constraints, Trust, Social, Guilt, and Self-Esteem (Table 2).

We next conducted a Parallel Analysis to determine the appropriate number of factors to retain (Horn, 1965; O'Connor, 2000). Parallel Analysis compares the Eigenvalues of factors created from real data to the Eigenvalues of factors created from random data with the same sample size and number of items. Thus, we created 1000 datasets of random numbers consisting of 377 “participants” and 53 “items” per dataset. Next, we ran factor analyses on each of these datasets, creating 53 Eigenvalues per dataset. The Eigenvalues were then sorted by size, and Eigenvalues from our dataset were compared to Eigenvalues from the random datasets (see Figure 2). We retained factors if the Eigenvalue from real data was larger than the Eigenvalue from the random data. Only 6 of the original 8 factors were retained, and the dropped factors were Guilt and Self-Esteem. This means that the other 6 factors are the most psychologically central to people when making donation decisions, even if people sometimes have other motivations for donating (including, but not limited to, Guilt and Self-Esteem).

[FIGURE 2 HERE]

Non-weighted factor scores were created by calculating the mean of the highest loading items per factor. The final scale consisted of 3 items per factor, with a total of 18 items (Table 3). Short scales are appropriate with adequate internal reliability and validity. Using more items per subscale could lead to a scale that is too long and therefore less useful to researchers and especially practitioners in the nonprofit field who want to avoid burdening their donors.

[TABLE 3 HERE]

Part B: Confirmatory factor analysis (CFA)

We tested the factor structure via a CFA on the other half of the sample (N=376). We tested the goodness of fit between the data and the six-factor structure that was identified during the EFA. Besides the chi-square, which is unfairly sensitive to large sample sizes, we used three goodness-of-fit indices to evaluate model fit: normed fit index (NFI), non-normed fit index (NNFI), and comparative fit index (CFI; Raykov, Tomer, & Nesselroade, 1991). NFIs, NNFIs, and CFIs above .90 are considered good fits (Bentler & Bonnet, 1980; Hu & Bentler, 1999; Stevens, 1996). We also used root-mean square-error of approximation (RMSEA), which is a misfit measure (Raykov, Tomer, & Nesselroade, 1991). Acceptable RMSEAs are less than .08 (Browne & Cudeck, 1993), and even better is less than .05 (Steiger, 1990).

The chi-square was 290.36 (120, N=367), $p < .001$. Although non-significant chi-squares can represent good model fits, this measure is extremely sensitive to sample size, with a higher probability of significance with large samples such as in this study (Schumacker & Lomax, 2004). Therefore, we also used alternate measures that are less sensitive to sample size, such as goodness-of-fit and misfit indices. These indices found that the six-factor structure was a reasonable fit for the data: NFI=.90, NNFI=.92, CFI=.94, and RMSEA=.06 (90% CI .05-.07).

We also ran a direct oblimin factor analysis to examine which factors naturally emerged from the 18 items. A six-factor structure emerged that mapped perfectly onto the identified factor structure. All items except one loaded at .80 or above on their respective factor. The one item that loaded below .80 (“*My image of charitable organizations is positive*”) still had a reasonable factor loading (.67). Altogether, a six-factor structure is a good fit for the data.

Part C: Descriptive statistics and construct validity of final (18 item) scale

Mean scores. Participants' top reasons for donating were Altruism, because they trust the organizations (Trust), and because it is important to others they know (Social; Table 4).

Internal reliability. Cronbach's alphas ranged from .73 to .90.

[TABLE 4 HERE]

Subscale inter-correlations: Public motives for donating (Trust, Altruism, and Social, a public/private motive) were positively inter-correlated (Table 4). Trust and Altruism were negatively correlated with two private motives (Tax, Constraint), but only Altruism was negatively correlated with Egoism. Social, a public/private motive, was positively correlated with two of the private motives (Tax, Egoism), but had a negative correlation with Constraints.

Demographic characteristics. Females scored higher than males on Trust and Altruism, $ps < .001$ (Table 5). However, females also scored marginally higher on Egoism, $p = .06$. Males were more likely to say that they donate to receive tax benefits, $p = .03$. There were no other gender differences, $ps > .36$.

[TABLE 5 HERE]

Older participants were more motivated by Altruism, Social, and Tax reasons, and less motivated by Egoism and Constraints. Age was unrelated to Trust. Higher income respondents were more motivated by Altruism, Social, and Tax reasons, and less motivated by Constraints. Income was unrelated to Trust or Egoism. More educated participants were more motivated by Altruism, Social, and Tax reasons, and less motivated by Egoism or Constraints. Religious attendance was associated with higher Trust, Altruism, Social, and Egoism (marginal), and less Constraints. Religious attendance was unrelated to Tax motivations. Finally, Republicans were more motivated by Tax, and less motivated by Altruism, compared to Democrats. Political affiliation was unrelated to Trust, Social, Egoism, and Constraints.

Big five personality traits. In general, motives to donate either benefit the self (private) or others (public), the latter of which are more prosocial. Research finds that prosocial personalities have key traits of Agreeableness and Extraversion (Carlo et al., 2005; Penner et al., 1995). Thus, we expect that those who are more motivated by Altruism, Trust, and Social reasons would score higher on Agreeableness and Extraversion (Bekkers, 2006; Ozer & Benet-Martinez, 2006). On the other hand, those scoring high on Neuroticism may attribute their charitable giving to self-oriented motives such as Egoism and Tax considerations, rather than other-oriented motives. We have no strong hypotheses for Conscientiousness and Openness, although prior research has linked them both to prosocial personality traits (Barrio et al., 2004).

As can be Table 6, Agreeableness and Extraversion were associated with more Trust, Altruism, and Social reasons for giving, and with less Tax and Constraints reasons. Both were unrelated to Egoism. In contrast, Neuroticism was associated with less Trust and Altruism (marginal) reasons, and with more Constraints reasons. Neuroticism was unrelated to the other motives. Openness and Conscientiousness were both positively associated with Trust, Altruism, and Social motives, negatively associated with Constraints, and unrelated to Egoism. However, Openness was negatively associated with Tax motives, while Conscientiousness was unrelated to Tax motives.

[TABLE 6 HERE]

Social desirability. We expected that more socially desirability individuals would be more likely to report motives that conform to social norms such as Altruism, Trust, and Social motives, and less likely to admit to being motivated by Egoism or Tax considerations. However, studies examining whether social desirability potentially inflated the reporting of charitable giving did not find any such relationship (Jackson et al., 1995).

As seen in Table 6, social desirability was associated with more public benefit motives (Trust, Altruism, Social), and less Constraints. However, it was unrelated to Tax or Egoism motives, suggesting that these two motives are surprisingly robust to social desirability concerns.

Empathy and prosocial behaviors. Perspective Taking and Empathic Concern are closely related but measure different aspects of empathy—the cognitive and emotional aspects, respectively as seen in Table 7. Both of these are components of an altruistic personality (Penner et al., 1995) and both predict more charitable donations (Bekkers, 2006). Hence, we expect that higher empathy will be associated with more other-oriented motives and less self-oriented motives. Indeed, Table 7 shows that Empathic Concern and Perspective Taking were both positively associated with more Trust, Altruism, and Social motives, and negatively associated with Tax and Constraints motives. However, Empathic Concern was marginally negatively associated with Egoism, while Perspective Taking was unrelated to Egoism. The empathy measure had other dimensions (Davis, 1983), with the literature being less clear on how these might correlate with motives for donating. However, since Fantasy involves an imaginative engagement with fictional characters that parallels taking the perspective of real people, perhaps Fantasy would be associated with other-oriented motives. Indeed, Fantasy was positively related to Trust and Altruism, and negatively related to Tax motives. Fantasy was unrelated to Social or Egoism motives. Additionally, Fantasy was positively related to Constraints.

A more self-oriented dimension on the Interpersonal Reactivity Index is Personal Distress, which involves feeling overwhelmed by others' negative experiences. Given its inherent self-focus, we expected that it might positively relate to the more self-oriented motives. Indeed, Personal Distress was associated with more Egoism and Constraints motives, and less Trust motives. It was unrelated to Altruism, Social, and Tax motives.

[TABLE 7 HERE]

Regarding the Prosocial Behaviors Scale, it is reasonable to expect that those self-reporting more frequent prosocial behaviors may also score high on other-oriented motives. Yet just because someone is helpful does not mean that their motives are purely other-oriented. As seen in Table 7, Prosocial Behaviors were indeed associated with more Trust (marginal), Altruism, Social, and marginally less Constraints motives, but they were also associated with Egoism motives. Prosocial Behaviors were unrelated to Tax motives.

Motives for volunteering and motives for donating. We expected and found some overlap between motives for volunteering and motives for donating (Table 8). The Value (or Altruism) motive for volunteering was positively associated with Trust, Altruism, Social motives for donating, but negatively associated with Tax and Constraints motives. It was unrelated to Egoism.

[TABLE 8 HERE]

Participants with more Social motives for volunteering had more Trust, Altruism, Social, and Egoism motives for donating, but were less motivated by Constraints when donating. Social motives for volunteering were unrelated to Tax motives for donating. Participants with more Understanding motives for volunteering had more Trust, Altruism, Social, Egoism motives for donating, but were less motivated by Tax and Constraints in their donating. Those with more Protective motives for volunteering had higher Trust (marginal), Altruism, Social, Egoism, and Constraints motives for donating. Protective motives for volunteering were unrelated to Tax motives for donating. Career motives for volunteering were associated with more Egoism and Constraints, but unrelated to the other donor motives. Enhancement motives for volunteering were associated with more Trust, Altruism, Social, and Egoism motives for donating, but were unrelated to Tax and Constraints motives for donating.

Study 1 Discussion

Study 1 developed and provided some initial reliability and validity evidence for the Motives to Donate scale. An Exploratory Factor Analysis, followed by a Parallel Analysis, uncovered six key psychological motives for donating to charities. The top reasons that participants donated were for altruistic reasons, because they trust the organizations, and because others they know care about donating. The private benefit reasons were less important to participants (i.e. egoism, financial constraints, and tax credits). The Cronbach's alphas for each subscale indicated adequate internal reliability, especially considering that each subscale was based on only three items.

The inter-correlations between the subscales generally supported the distinction between public and private motives for donating, except that Social motives were correlated with both public and private motives. Future researchers should be aware that people of different genders, ages, incomes, education levels, religious participation levels, and political beliefs have different motives for giving (Table 5). That way, when they design their studies, they can be mindful to plan for such differences. They should also be aware that some subscales are associated with social desirability, and should consider adjusting for social desirability in their analyses (Table 6).

In terms of the Big 5 personality traits, more Neurotic participants were the only ones who had more private-benefits, and less public-benefits, motives for donating. In general, the other four traits (Openness, Extraversion, Conscientiousness, Agreeableness) showed the reverse pattern: with a tendency toward more public-benefits, and less private-benefits, motives for donating (Table 6).

The correlations between motives for donating and empathy supported our scale's construct validity, with the general finding that the other-oriented empathy subscales (Empathic Concern, Perspective Taking) were associated with more public-benefits, and less private-benefits, motives for donating (Table 7). Personal Distress—the more self-oriented subscale—was associated with more private-benefits motives for donating. Interestingly, the Prosocial Behaviors Scale was associated with *both* public-benefit and private-benefit motives, which is not surprising, since behavior can be motivated by many different things.

Finally, there were interesting overlaps between motives for volunteering and motives for donating (Table 8). The strongest correlation with Values motives for volunteering was its counterpart, Altruism motives for donating, suggesting a strong personality aspect to different types of prosocial behaviors. In other words, more altruistic motives may generalize across various helping and giving contexts. Similarly, the strongest correlation with Social motives for

volunteering was Social motives for donating, again suggesting that people may have consistent motivations across different domains of giving and helping.

In terms of Understanding motives for volunteering, there was no related motive for giving, since people do not typically give money in order to learn more about a charitable organization. Interestingly, the strongest correlation with Understanding motives for volunteering was Altruism motives for donating. Regarding the more private-benefit motives for volunteering (Protective, Career, Enhancement), the strongest correlations were with Egoism donor motives (Table 8), which again supports our scale's construct validity.

Study 2 Method

In Study 2, we tested the Motives to Donate scale for internal reliability with a different participant sample, and conducted a test and retest to examine its stability over time.

Participants. Participants were 130 students from the University of Michigan and the University of Pennsylvania. Twenty-six did not complete the second questionnaire, thus leaving a final sample size of 104 (18% male; 71% Caucasian; Mean age=24.6).

Procedure and Measures. After providing demographic information, participants completed the Motives to Donate scale during two separate sessions, separated by 2 weeks.

Study 2 Results

Mean scores. The analyses only included respondents who had made at least one donation in the past (N=101). As in Study 1, participants' top reasons for donating were Altruism, because they trust the organizations (Trust), and because it is important to others they know (Social; Table 9).

Internal reliability. Cronbach's alphas ranged from .65 to .90 at Time 1, and from .64 to .92 at Time 2 (Table 9).

Test-retest reliability. Test-retest reliabilities were strongly positive (Table 9): Trust: $r=.75$, Altruism: $r=.74$, Social: $r=.80$, Tax: $r=.76$, Egoism: $r=.67$, and Constraints: $r=.77$, all $ps < .001$.

[TABLE 9 HERE]

Study 2 Discussion

The top reasons that participants donated were altruism, because they trust the organizations, and because others they know care about donating. The Cronbach's alphas were adequate, especially considering that each subscale was based on only 3 items. The test-retest reliabilities for the six subscales indicated reasonable stability across time.

General Discussion

Across two studies, we developed and validated the Motives to Donate scale. Starting with a pool of 54 items, our factor analysis narrowed these down to six factors with 18 items. We recognize that this scale does not include all possible motives for donating. However, the Motives to Donate Scale is the most comprehensive and rigorously tested scale that exists so far, designed to test the most psychologically central motives that people donate to charity. It is possible that future versions of this scale will uncover additional motives, but it is also possible that additional motives that we believe are important may not make it through the rigorous factor selection process. This would indicate that although these motives certainly exist for some people and in some situations, they are not central to most people's decision making most of the time.

The Motives to Donate scale has reasonable psychometric properties, with adequate internal reliability and high test-retest reliability. The inter-correlations between the subscales support the distinction between more public (Trust, Altruism) versus more private benefits (Tax, Egoism, Constraints). Social motives for donating appear to be both a public and a private benefit. Participants' most important reasons for donating were Altruism and Trust. Thus, concerns for public benefits are primary drivers of people's self-reported motivations to give.

The subscales were correlated with both demographic factors (Table 5) and social desirability (Table 6). Thus, future researchers should consider the role of these variables in their research questions. In particular, we recommend that researchers measure social desirability in their studies to rule out this confound. The Motives to Donate subscales also correlated in predictable ways with personality traits, empathy, prosocial behavior, and motives to volunteer (Tables 5-8). This demonstrates the scale's construct validity. Taken together, this scale is the most comprehensive validated measure of people's motives for donating to charities.

Motives to Donate: Relation to Theory

The *Motives to Donate* scale includes six factors, reaffirming findings in the literature that the motives to donate are multifaceted (Sargeant & Woodliffe, 2007). Although some motives are more dominant than others (Table, 4), multiple motives may be in play when donors contemplate their donations. The demographic (Table 5) and personality trait correlations (Table 6) find that different people donate for different reasons. It is also likely that different motives are more or less salient in different contexts (e.g. local versus international) and when donating for different purposes (e.g. alumni versus medical research). Yet the high test-retest correlations and overlapping motives between donating and volunteering suggest that there may be some consistent individual differences in people's motives to give, even if these motives can be situation-dependent.

We next relate these motives to the theoretical model presented in the introduction. The factor analysis revealed six separate motives for giving: **Trust**, **Altruism**, **Social**, **Tax** benefits, **Egoism**, and **Constraints**. The order of these dimensions does not signify their salience, but simply signify a mnemonic aid: **TASTE** for **Charity**.

Trust

Since this motive involves donors wishing to see donations properly used by charitable organizations for the public good (Bekkers, 2003), the trust motive is categorized as public-benefit. The items are: "*My image of charitable organizations is positive,*" "*Many charitable organizations are dishonest*" (reverse-coded), and "*Much of the money donated to charities is wasted*" (reverse-coded).

Altruism

It has long been recognized that charitable giving can be motivated by the altruistic impulses of givers, and this motive is highly prevalent in the literature (Ribar & Wilhelm, 2002). These are easily categorized as public benefits. The items are: "*I give because I am concerned about those less fortunate than myself,*" "*People should be willing to help others who are less fortunate,*" "*I donate because I feel compassion toward people in need.*"

Social

Individuals are motivated to donate for social reasons such as being part of a social network (Schervish & Havens, 1997). These benefits are non-monetary private benefits accruing to donors. However, supporting causes that one's friends support also shows concern for public benefits. Hence in this case, social motives are overlapped between public and private benefits. The items are: "*Others with whom I am close place a high value on donating to charities,*"

“People I know share an interest in financially supporting charitable organizations,” and *“My friends donate to charities.”*

Tax benefits

A clear monetary benefit in the U.S. and many other countries is the tax implication of making contributions to registered charities. Tax reductions to donors effectively decrease the price of making donations, a monetary private benefit to donors. Although our studies concur with prior research finding that tax benefits are not the primary reason for donating (Steinberg, 1990), research has found that donors are influenced when the price to donate decreases (Auten, Sieg, & Clotfelter, 2002; Karlan & List, 2006). The items are: *“Donating to charity helps me save on my income taxes,”* *“Giving money to charities enables me to reduce my income taxes,”* and *“I donate because I receive a tax credit for charitable contributions.”*

Egoism

Recent studies in neural responses to donations reveals that egoistic and altruistic impulses co-exist and can motivate giving (Harbaugh, Mayr, & Burghart, 2007). For example, donors often enhance and signal their reputations by making visible or public donations (Glazer & Konrad, 1996; Harbaugh, 1998). Some may also give to experience good feelings about themselves (Andreoni, 1990). The items in our scale are: *“Contributing money to charities enables me to obtain recognition,”* *“Giving to charities makes me feel powerful,”* and *“I donate money to charities because it makes me feel needed.”*

Constraints

In examining motives that negatively influence donations, financial constraints are important. Prior research on attitudes towards money finds that financial constraints are important in general when thinking about money (Furnham, 1984). While modeling charitable behavior, donor’s income can be seen as a budget constraint (Duncan, 1999). Indeed, the most common reason given for not donating is not having money to spare (Low, Butt, Ellis, & Smith, 2007). Since this barrier to donating is in donors’ personal sphere, it is classified as a private motive. The items are: *“Donating money to charities would interfere with me meeting my own financial obligations,”* *“Even if I wanted to donate money to charities, I could not financially afford it,”* and *“Donating money to charities provides too much of a financial strain on me.”*

Strengths, Limitations, and Future directions

This paper develops and provides initial validation for the Motives to Donate scale, which is among the most comprehensive extant scale of donor motivations. The scale has theoretical grounding, and empirical support for its reliability and validity.

However, some limitations exist. For example, donors’ motives may depend on the context in which donations are being made. Individuals may weigh altruistic benefits more highly when donating to their church, but weigh social benefits higher when donating to their university, and weigh tax benefits higher near the end of the fiscal year. Future research can explore the extent to which these motives depend upon the situation or the type of organization. In addition, further research is required to test if such motives are valid in different countries, since they may embody cultural specificities that, for now, remain untested.

Future research should also examine the scale properties within nationally representative samples of Americans, in order to increase its external validity. Although Study 1 included a broad group of students and adults, both studies used convenience samples that were majority female and did not reflect other core demographic characteristics in the US. Moreover, our initial validation efforts only included self-report measures, and only asked participants whether they donated, rather than how much. Future studies should examine how these motives differentially

predict the amount of actual donation behaviors.

Another limitation is that although this is the most comprehensive scale to date, it is not necessarily all encompassing. We did not directly assess all possible donor motives in the current scale. For example, in the United States the most common recipients of charitable donations are religious organizations (List, 2011). The current version of the scale did not directly ask people whether they gave for religious reasons. This is because the scale was meant to apply to all donors, and not all donors are religious. Religiosity has been decreasing over time in the US, with fewer Americans identifying with a religion or attending religious services (Funk & Smith, 2012). However, studying religious people's motives for giving is an important topic for future research.

Another motive that was not directly assessed in the current paper is reciprocity or gratitude. People often donate in order to "give back" to their communities, or because they have been the recipient of help. For example, parents who at one point stayed at the Ronald McDonald House when their child was ill may donate to this organization in the future in gratitude. In addition, people may donate in the expectation that they may need these services in the future. It is unclear whether items related to reciprocity would load as an independent factor or would load on other factors (Altruism, Social), but future studies can clarify this question.

One major trigger for making charitable donations is simply being asked to give (Schervish & Havens, 1997). However, we did not see this as a psychological motive per se. This is partly because it seems qualitatively different from the other motives since the trigger to give comes from outside individual givers and their perceptions.

Finally, some research has found that charitable donations are associated with increased well-being (see Konrath, 2016). This scale can be used to help determine whether these implications of giving depend upon one's motivation to give. Indeed, some prior research suggests that different motives for volunteering have different implications for volunteers' health and well-being (Konrath et al., 2012; Stukas et al., 2014).

Future researchers should continue to extend and validate this scale. They can do so by first adding new motives and items that were not included in the current scale to see whether these emerge as psychologically central motives. In addition, future researchers should conduct studies of the scale's discriminant validity by examining how the Motives to Donate scale compares to other currently available scales. However, since some of the prior scales are intended for specific contexts (e.g. donations to medical research, conspicuous donations), these future studies would need to also take place within these specific contexts. One of the strengths of the Motives to Donate scale is that it is general and can be applied to donors of various kinds who donate to a variety of recipient nonprofit organizations.

For now, the Motives to Donate scale remains the most comprehensive scale of general donor motivations available. For researchers, this comprehensive scale can be used across a variety of nonprofit and donor contexts. It helps us to better understand how general motives for donating may change over time, context, or population, and how they may predict donor behaviors.

As for practitioners, they may fundraise for multiple causes, both within the same organization, or across different organizations. There are hundreds of charitable causes, and it would be impossible to separately develop scales for each of them. This scale assessing general motives to donate can help fundraisers of all kinds to delineate their donor base, and structure their fundraising appeals accordingly. If they better understand the most important reasons that their donors give, it would allow them to personalize their appeals to match the donors' motives.

Supplemental Material
Appendix A: Items Corresponding to the Theories of Donations:
Adapted from Existing Sources as Indicated

ALTRUISM	Source
I give because I am concerned about those less fortunate than myself.	Bekkers et al, 2016; Bekkers & Wiepking, 2011
People should be willing to help others who are less fortunate.	Bekkers et al, 2016; Webb et al , 2000.
I donate because I feel compassion toward people in need.	Bekkers et al, 2013; Bekkers & Wiepking, 2011
Helping troubled people with their problems is very important.	Webb et al., 2000.
It is important to give money to charities to help others.	Bekkers et al, 2016; Bekkers & Wiepking, 2011
I donate money to charity simply to aid those in need.	Green & Webb 1997
People should be more charitable towards others in society.	Clary & Synder, 1999; Webb et al., 2000.
People in need should receive support from others.	Sargeant, et al., 2006; Webb et al., 2000.
One of the greatest satisfactions in life comes from giving to others.	Bekkers et al, 2016; Bekkers & Wiepking, 2011
I can help to make a difference in someone's life.	Bennett, 2003.
I give in order to do something for a cause that is important to me.	Bekkers & Wiepking, 2011
Donating money to charities enables me to be kind to the needy.	Clary & Synder, 1999; Green & Webb 1997.
Giving money to support good causes gives me a sense of self fulfillment.	Green & Webb 1997.
I am genuinely concerned about the particular recipient group I am donating to.	Bekkers & Wiepking, 2011
TRUST/EFFICACY	
Charities do a good thing for the community.	Green & Webb 1997.
Charity organizations perform a useful function for society.	Webb et al., 2000.
The money given to charities goes for good causes	Bekkers et al, 2016; Bekkers & Wiepking, 2011
My image of charitable organizations is positive.	Bekkers et al, 2016; Bekkers & Wiepking, 2011
Much of the money donated to charities is wasted.	Bennett, 2003; Webb et al., 2000.
I donate to charities to receive informative publications.	Green & Webb 1997; Sargeant, et al., 2006.
Charitable organizations have been quite successful in helping the needy.	Bennett, 2003; Webb et al., 2000.
Many charitable organizations are dishonest.	Furnham, 1995; Webb et al., 2000.
EGOISM	
It is a pleasure to give money to charities.	Green & Webb 1997
Giving to charities enhances my self-esteem	Bekkers & Wiepking, 2011
Giving money to support good causes gives me a sense of self-fulfillment.	Grace & Griffin, 2009.
When I give to charities, I feel more connected to my community.	Bekkers & Wiepking, 2011
Giving to charities makes me feel powerful.	Grace & Griffin, 2009
I donate money to charities because it makes me feel needed.	Green & Webb 1997; Bekkers & Wiepking, 2011
Donating to charities makes me feel important.	Bekkers & Wiepking, 2011
Donating to charities enables me to seek repentance and forgiveness for my sins or wrongdoings.	Green & Webb 1997 Furnham, 1995.
No matter how bad I've been feeling, donating to charities helps me forget about it.	Bekkers & Wiepking, 2011
Giving to charities makes me feel better about myself.	Clary & Synder, 1999; Furnham, 1995.
Giving to charities helps me escape from my own troubles.	Clary & Synder, 1999; Bekkers & Wiepking, 2011
It makes me feel connected to people I care about.	Dawson, 1988
Sometimes I find myself donating to charities to gain social prestige.	Bekkers & Wiepking, 2011
Contributing money to charities enables me to obtain recognition.	Sargeant, et al., 2006, Green & Webb 1997 Grace & Griffin, 2009
I donate to charities because I enjoy it when other people see me in a positive light.	Bekkers et al, 2016.
GUILT (negative of Warm Glow)	
I often give to charities because I would feel guilty if I didn't.	Dawson, 1988, Sargeant, et al., 2006, Green & Webb 1997
Guilt often motivates me to give to charity.	Green & Webb 1997, Dawson, 1988
If I never gave to charities I would feel bad about myself.	Green & Webb 1997, Sargeant, et al., 2006; Bekkers & Wiepking, 2011.
I donate to charity because not helping others who are in need makes me feel bad.	Green & Webb 1997; Bekkers & Wiepking, 2011
SOCIAL NORMS/CONDITIONAL COOPERATION	
Others with whom I am close place a high value on donating to charities.	Bekkers & Wiepking, 2011

People I know share an interest in financially supporting charitable organizations	Clary & Synder, 1999; Bekkers & Wiepking, 2011
My friends donate to charities.	Bekkers et al, 2016; Bekkers & Wiepking, 2011
Donating to charities is an important activity to the people I know best.	Bekkers et al, 2016; Dawson, 1988, Bekkers & Wiepking, 2011
People I'm close to want me to make charitable donations.	Bekkers et al, 2016; Bekkers & Wiepking, 2011
FISCAL INCENTIVES (TAXES OR CONSTRAINTS)	
Donating to charity helps me save on my income taxes.	Furnham, 1995.
Giving money to charities enables me to reduce my income taxes.	Green & Webb 1997; Furnham, 1995.
I donate because I receive a tax credit for charitable contributions.	Green & Webb 1997; Furnham, 1995.
I donate money to charities to receive the tax deduction.	Bekkers et al, 2016; Dawson, 1988, Green & Webb 1997.
Donating money to charities provides too much of a financial strain on me.	Green & Webb 1997
Donating money to charities would interfere with me meeting my own financial obligations.	Green & Webb 1997
Even if I wanted to donate money to charities, I could not financially afford it.	Green & Webb 1997

References

- Adloff F. 2016. Approaching philanthropy from a social theory perspective. In *The Routledge Companion to Philanthropy*, ed. T Jung, SD Phillips, J Harrow, pp. 56–71. London: Routledge.
- Andreoni, J. (1989). Giving with impure altruism: Applications to charity and Ricardian equivalence. *Journal of political Economy*, 97(6), 1447-1458.
- Andreoni, J. (1990). Impure altruism and donations to public goods: A theory of warm-glow giving. *The economic journal*, 100(401), 464-477.
- Andreoni, J. (1990). Impure altruism and donations to public goods: a theory of warm-glow giving. *The economic journal*, 464-477.
- Auten, G. E., Sieg, H., & Clotfelter, C. T. (2002). Charitable giving, income, and taxes: an analysis of panel data. *American Economic Review*, 371-382.
- Barrio, V. D., Aluja, A., & García, L. F. (2004). Relationship between empathy and the Big Five personality traits in a sample of Spanish adolescents. *Social Behavior and Personality: an international journal*, 32(7), 677-681.
- Becker, G. S. (1974). A theory of social interactions. *Journal of political economy*, 82(6), 1063-1093.
- Bekkers, R. (2003). Trust, accreditation, and philanthropy in the Netherlands. *Nonprofit and Voluntary Sector Quarterly*, 32(4), 596-615.
- Bekkers, R. (2006). Traditional and health-related philanthropy: The role of resources and personality. *Social Psychology Quarterly*, 69(4), 349-366.
- Bekkers, R., Boonstoppel, E., & de Wit, A. (2013). Giving in the Netherlands Panel Survey (GINPS).
- Bekkers, R., & Schuyt, T. (2008). And who is your neighbor? Explaining denominational differences in charitable giving and volunteering in the Netherlands. *Review of Religious Research*, 50(1), 74-96.
- Bekkers, R., & Wiepking, P. (2011). A literature review of empirical studies of philanthropy: Eight mechanisms that drive charitable giving. *Nonprofit and Voluntary Sector Quarterly*.
- Bekkers, R., & Wiepking, P. (2011a). A literature review of empirical studies of philanthropy: Eight mechanisms that drive charitable giving. *Nonprofit and Voluntary Sector Quarterly*, 40 (5), 924-973.
- Bekkers, R., & Wiepking, P. (2011b). Testing Mechanisms for Philanthropic Behaviour. *International Journal of Nonprofit and Voluntary Sector Marketing*, 16(4), 291-297.
- Bekkers, R., & Wiepking, P. (2011c). Who gives? A literature review of predictors of charitable giving part one: religion, education, age and socialisation. *Voluntary Sector Review*, 2(3), 337-365.
- Bennett, R. (2003). Factors underlying the inclination to donate to particular types of charity. *International Journal of Nonprofit and Voluntary Sector Marketing*, 8(1), 12-29.
- Bentler, P.M., & Bonnet, D.C. (1980). Significance Tests and Goodness of Fit in the Analysis of Covariance Structures, *Psychological Bulletin*, 88, 588-606.
- Bernheim, B. D. (1994). A theory of conformity. *Journal of political Economy*, 102(5), 841-877.
- Browne, M. W., & Cudeck, R. (1993). Alternative ways of assessing model fit. *Sage Focus Editions*, 154, 136-136.

- Carlo, G., Okun, M. A., Knight, G. P., & de Guzman, M. R. T. (2005). The interplay of traits and motives on volunteering: Agreeableness, extraversion and prosocial value motivation. *Personality and Individual Differences*, 38(6), 1293-1305.
- Clary, E. G., & Snyder, M. (1999). The motivations to volunteer theoretical and practical considerations. *Current directions in psychological science*, 8(5), 156-159.
- Clary, E. G., Snyder, M., Ridge, R. D., Copeland, J., Stukas, A. A., Haugen, J., & Miene, P. (1998). Understanding and assessing the motivations of volunteers: a functional approach. *Journal of personality and social psychology*, 74(6), 1516-1530.
- Croson, R., Handy, F., & Shang, J. (2009). Keeping up with the Joneses: The relationship of perceived descriptive social norms, social information, and charitable giving. *Nonprofit Management and Leadership*, 19(4), 467-489.
- CSGVP (2015) Canadian Survey of Giving, Volunteering and Participating (CSGVP) Statistics Canada <http://www23.statcan.gc.ca/imdb/p2SV.pl?Function=getSurvey&Id=31436>
- Davis, M. H. (1983). Measuring individual differences in empathy: Evidence for a multidimensional approach. *Journal of Personality and Social Psychology*, 44(1), 113-126.
- Dawson, S. (1988). Four Motivations For Charitable Giving: Implications For Marketing Strategy to Attract Monetary Donations for Medical Research. *Marketing Health Services*, 8(2), 31.
- Du, L., Qian, L., & Feng, Y. (2014). Influences of altruistic motivation, shared vision, and perceived accessibility on microcharity behavior. *Social Behavior and Personality: an international journal*, 42(10), 1639-1650.
- Duncan, B. (1999). Modeling charitable contributions of time and money. *Journal of Public Economics*, 72(2), 213-242.
- Dunn, E. W., Aknin, L. B., & Norton, M. I. (2014). Prosocial spending and happiness: Using money to benefit others pays off. *Current Directions in Psychological Science*, 23(1), 41-47.
- Elster, J. (2000). Social norms and economic theory. In *Culture and Politics* (pp. 363-380). Palgrave Macmillan US.
- Feldman, N. E. (2010). Time is money: Choosing between charitable activities. *American Economic Journal: Economic Policy*, 2(1), 103-130.
- Fong, C. M. (2007). Evidence from an experiment on charity to welfare recipients: Reciprocity, altruism and the empathic responsiveness hypothesis. *The Economic Journal*, 117(522), 1008-1024
- Frey, B. S., & Meier, S. (2004). Social comparisons and pro-social behavior: Testing "conditional cooperation" in a field experiment. *The American Economic Review*, 94(5), 1717-1722.
- Friedman, L.J., & McGarvie, M.D. (Eds.). (2003). *Charity, Philanthropy and Civility in American Society*. Cambridge: Cambridge University Press.
- Funk, C., & Smith, G. (2012). "Nones" on the rise: One-in-five adults have no religious affiliation. In *Pew Research Center's Forum on Religion & Public Life*. <http://www.pewforum.org/Unaffiliated/nones-onthe-rise.aspx>
- Furnham, A. (1995). The relationship of personality and intelligence to cognitive learning style and achievement. In *International handbook of personality and intelligence* (pp. 397-413). Springer US

- Furnham, A. (1984). Many sides of the coin: The psychology of money usage. *Personality and Individual Differences*, 5, 501-509.
- Giving USA (2014): *The Annual Report on Philanthropy for the Year 2013*, a publication of Giving USA Foundation, 2014, researched and written by the Indiana University Lilly Family School of Philanthropy. Available at www.givingUSAreports.org.
- Glazer, A., & Konrad, K. A. (1996). A signaling explanation for charity. *The American Economic Review*, 1019-1028.
- Gosling, S. D., Rentfrow, P. J., & Swann, W. B. (2003). A very brief measure of the Big-Five personality domains. *Journal of Research in Personality*, 37(6), 504-528.
- Grace, D., & Griffin, D. (2009). Conspicuous donation behaviour: Scale development and validation. *Journal of Consumer Behaviour*, 8(1), 14-25.
- Green, C. L., & Webb, D. J. (1997). Factors influencing monetary donations to charitable organizations. *Journal of Nonprofit & Public Sector Marketing*, 5(3), 19-40.
- Handy, F., Cnaan, R. A., Brudney, J. L., Ascoli, U., Meijs, L. C., & Ranade, S. (2000). Public perception of "who is a volunteer": An examination of the net-cost approach from a cross-cultural perspective. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 11(1), 45-65.
- Handy, F. & Katz, E. (2008) Donating behavior: if time is money, which to give? A preliminary analysis. *Journal of Economic Studies*, 35(4), 323 – 332.
- Harbaugh, W. T. (1998). The prestige motive for making charitable transfers. *American Economic Review*, 277-282.
- Harbaugh, W. T., Mayr, U., & Burghart, D. R. (2007). Neural responses to taxation and voluntary giving reveal motives for charitable donations. *Science*, 316(5831), 1622-1625.
- Hibbert, S., & Horne, S. (1996). Giving to charity: questioning the donor decision process. *Journal of Consumer Marketing*, 13(2), 4-13.
- Horn, J.L. (1965). A rationale and test for the number of factors in factor analysis. *Psychometrika*, 30, 179-185.
- Hu, L.T., & Bentler, P.M. (1999). Cutoff Criteria for Fit Indexes in Covariance Structure Analysis: Conventional Criteria Versus New Alternatives, *Structural Equation Modeling*, 6, 1-55.
- Jackson, E. F., Bachmeier, M. D., Wood, J. R., & Craft, E. A. (1995). Volunteering and charitable giving: Do religious and associational ties promote helping behavior? *Nonprofit and Voluntary Sector Quarterly*, 24(1), 59-78.
- Karlan, D., & List, J. A. (2006). Does price matter in charitable giving? Evidence from a large-scale natural field experiment (No. w12338). National Bureau of Economic Research.
- Kolm, S. C., & Ythier, J. M. (Eds.). (2006). *Handbook of the economics of giving, altruism and reciprocity: Foundations* (Vol. 1). Elsevier.
- Konrath, S. (2016) *The joy of giving*. In Burlingame, D., Seiler, T., & Tempel, G. (Eds) *Achieving Excellence in Fundraising*, 4th edition.
- Konrath, S., Fuhrel-Forbis, A., Lou, A., & Brown, S. (2012). Motives for volunteering are associated with mortality risk in older adults. *Health Psychology*, 31(1), 87.
- List, J. (2011). The market for charitable giving. *The Journal of Economic Perspectives*, 157-180.
- Low, N., Butt, S., Ellis, P., & Davis Smith, J. (2007). Helping Out: A national survey of volunteering and charitable giving. <http://openaccess.city.ac.uk/2547/>

- Michel, G., & Rieunier, S. (2012). Nonprofit brand image and typicality influences on charitable giving. *Journal of Business Research*, 65(5), 701-707.
- O'Connor, B. P. (2000). SPSS and SAS programs for determining the number of components using parallel analysis and Velicer's MAP test. *Behavior research methods, instruments, & computers*, 32(3), 396-402.
- Ozer, D. J., & Benet-Martinez, V. (2006). Personality and the prediction of consequential outcomes. *Annu. Rev. Psychol.*, 57, 401-421.
- Payton, R. L., & Moody, M. P. 2008. *Understanding philanthropy*. Bloomington: Indiana University Press
- Penner, L. A., Fritzsche, B. A., Craiger, J. P., & Freifeld, T. R. (1995). Measuring the prosocial personality. *Advances in personality assessment*, 10, 147-163.
- Rabin, M. (1993). Incorporating fairness into game theory and economics. *The American economic review*, 1281-1302.
- Raykov, T., Tomer, A., & Nesselroade, J. R. (1991). Reporting structural equation modeling results in Psychology and Aging: some proposed guidelines. *Psychology and aging*, 6, 499.
- Ribar, D. C., & Wilhelm, M. O. (2002). Altruistic and joy-of-giving motivations in charitable behavior. *Journal of Political Economy*, 110(2), 425-457.
- Rose-Ackerman, S. (1996). Altruism, nonprofits, and economic theory. *Journal of economic literature*, 34(2), 701-728.
- Piliavin, J. A., Charng, H. W. (1990). Altruism: A Review of Recent Theory and Research. *Annual Review of Sociology*, 16 (1), 27-65.
- Sargeant, A., Ford, J. B., & West, D. C. (2006). Perceptual determinants of nonprofit giving behavior. *Journal of Business Research*, 59(2), 155-165.
- Sargeant, A., & Woodliffe, L. (2007). Gift giving: an interdisciplinary review. *International Journal of Nonprofit and Voluntary Sector Marketing*, 12(4), 275-307.
- Schervish, P. G., & Havens, J. J. (1997). Social participation and charitable giving: a multivariate analysis. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 8(3), 235-260.
- Schumacker, R. E., & Lomax, R. G. (2004). A beginner's guide to structural equation modeling, Second edition. Mahwah, NJ: Lawrence Erlbaum Associates.
- Seiler T.L., & Williams, C. (Eds.). (2001). *Understanding Donor Dynamics: The Organizational Side of Charitable Giving*. New York: Wiley
- Steinberg, R. (1990). Taxes and giving: New findings. *Voluntas: International Journal of Voluntary and nonprofit organizations*, 1(2), 61-79.
- Stevens, J. (1996). Applied Multivariate Statistics for the Social Sciences. Lawrence Erlbaum Publishers. Mahwah, New Jersey.
- Steiger, J. H. (1990). Structural model evaluation and modification: An interval estimation approach. *Multivariate behavioral research*, 25(2), 173-180.
- Strahan, R., & Gerbasi, K. C. (1972). Short, homogeneous versions of the Marlowe-Crowne social desirability scale. *Journal of Clinical Psychology*, 28, 191-193.
- Stukas, A. A., Hoye, R., Nicholson, M., Brown, K. M., & Aisbett, L. (2014). Motivations to Volunteer and Their Associations With Volunteers' Well-Being. *Nonprofit and Voluntary Sector Quarterly*, 0899764014561122.
- Sugden, R. (1984). Reciprocity: the supply of public goods through voluntary contributions. *The Economic Journal*, 94(376), 772-787.

- Van Iwaarden, J., Van der Wiele, T., Williams, R., & Moxham, C. (2009). Charities: how important is performance to donors?. *International Journal of Quality & Reliability Management*, 26(1), 5-22.
- Van Leeuwen, M. H., & Wiepking, P. (2013). National campaigns for charitable causes: A literature review. *Nonprofit and Voluntary Sector Quarterly*, 42(2), 219-240.
- Webb, D. J., Green, C. L., & Brashear, T. G. (2000). Development and validation of scales to measure attitudes influencing monetary donations to charitable organizations. *Journal of the Academy of Marketing Science*, 28(2), 299-309.
- Wiepking, P. & Handy, F. (Eds.). (2015). *The Palgrave Handbook on Global Philanthropy*. London, UK: Palgrave Macmillan.
- Wiepking, P., & Heijnen, M. (2011). The giving standard: conditional cooperation in the case of charitable giving. *International Journal of Nonprofit and Voluntary Sector Marketing*, 16(1), 13-22.
- Wiepking, P., & Maas, I. (2009). Resources that make you generous: Effects of social and human resources on charitable giving. *Social Forces*, 87(4), 1973-1995. 34
- Vesterlund, L. (2006). Why do people give. *The nonprofit sector: A research handbook*, 2, 168-190.

Biographical sketches

Sara Konrath is an Assistant Professor of Philanthropic Studies at the Indiana University Lilly Family School of Philanthropy. Her research and teaching focus on the psychology of prosocial traits, motivations, and behaviors.

Femida Handy is a Professor of Social Policy at the School of Social Policy and Practice at the University of Pennsylvania. Her research and teaching focus on the economics of the nonprofit sector, volunteering, philanthropy, nonprofit management, entrepreneurship, and microfinance.

Table 1. Interdisciplinary theories of reasons for charitable donations

Theory	Author(s)
Altruism Public Benefit: Improving the well-being of others	Adloff 2016, Becker, 1974; Bekkers et al, 2016, Bekkers & Wiepking, 2011b, 2011c; Piliavin and Charng 1990; Konrath et al., 2012; Ribar & Wilhelm, 2002; Stukas et al., 2014; Vesterlund, 2006.
Trust in charitable organizations Public Benefit: Increased impact of donations	Bekkers, 2003; CSGVP, 2015; Handy, 2000; Michel & Rieunier, 2012; Van Iwaarden, et al 2009; Van Leeuwen & Wiepking, 2013; Wiepking and Handy, 2015
Social Public Benefit: Making friends or family happy Private Benefit: Avoidance of group censure	Andreoni, 1990; Bekkers & Schuyt, 2008; Bekkers & Wiepking, 2006; Du, Qian, & Feng, 2014; Vesterlund, 2006.
Egoism: Reputation / norms Private Benefit: Enhanced donor reputation	Bernheim, 1994; Grace & Griffin, 2006; Schervish & Havens, 1997; Vesterlund, 2006; Wiepking & Heijnen, 2011. Wiepking & Maas, 2009;
Egoism: Conditional cooperation or reciprocity Private Benefit: Social benefits of cooperation	Fong, 2007; Rabin, 1993; Stukas, et al., (2014). Sugden 1984; Wiepking & Maas, 2009.
Fiscal incentives (e.g. Taxes; Constraints) Private Benefits: Monetary benefits, either via tax credits or via avoiding financial strain	Auten, Sieg, & Clotfelter, 2002, CSGVP, 2015; Dawson, 1988; Furnham (1995); Bekkers et al, 2016, Karlan & List, 2006; Rose-Ackerman, 1996; Vesterlund, 2006; Wiepking & Mass, 2009; Wiepking & Handy, 2015
Guilt Private Benefit: Reduce negative feelings	Adloff 2016; Bekkers & Wiepking, 2011b; Furnham (1995); Hibbert & Horne, 1996.
Self-esteem Private Benefit: “Warm glow” -- the satisfaction in the act of donating	Adloff 2016; Andreoni, 1989, 1990; 1995; Dunn, et al., 2014.; Bekkers, 2006; Bekkers & Wiepking, 2011a, 2011b; Rose-Ackerman, 1996; Vesterlund, 2006.

Table 2. Exploratory factor analysis

	Altruism	Egoism	Tax	Constraints	Trust	Social	Guilt	Self-Esteem
I give because I am concerned about those less fortunate than myself.	.781	.003	-.044	-.130	-.423	-.345	.010	-.175
People should be willing to help others who are less fortunate.	.732	-.076	-.181	-.217	-.286	-.215	.042	-.133
I donate because I feel compassion toward people in need.	.731	.002	-.155	-.214	-.235	-.239	.191	-.214
Helping troubled people with their problems is very important.	.717	.051	-.179	-.111	-.265	-.249	.057	-.150
It is important to give money to charities to help others.	.703	.064	.002	-.137	-.527	-.325	-.077	-.155
I donate money to charity simply to aid those in need.	.703	-.021	-.051	-.027	-.401	-.171	.006	-.214
People should be more charitable towards others in society.	.701	-.036	-.245	-.208	-.205	-.201	-.081	-.204
Charities do a good thing for the community.	.684	-.042	-.050	-.053	-.621	-.385	.013	-.278
People in need should receive support from others.	.681	-.010	-.164	-.132	-.239	-.218	-.140	-.108
One of the greatest satisfactions in life comes from giving to others.	.674	.103	-.066	-.161	-.304	-.214	.099	-.022
It is a pleasure to give money to charities.	.663	.170	.006	-.113	-.564	-.422	.046	-.321
I can help to make a difference in someone's life.	.641	.050	-.159	-.136	-.432	-.114	.285	-.063
Charity organizations perform a useful function for society.	.616	-.052	.031	-.054	-.568	-.383	-.055	-.312
I give in order to do something for a cause that is important to me.	.613	.003	-.001	-.164	-.448	-.341	.219	-.319
Donating money to charities enables me to be kind to the needy.	.603	.146	.096	.077	-.456	-.278	-.091	-.388
I am genuinely concerned about the particular recipient group I am donating to.	.437	.084	-.085	.020	-.192	-.325	.205	-.143
Giving to charities makes me feel powerful.	.021	.782	.189	.180	-.044	-.219	-.282	-.466
I donate money to charities because it makes me feel needed.	.097	.726	.185	.121	-.073	-.193	-.296	-.385
Contributing money to charities enables me to obtain recognition.	-.181	.722	.289	.287	.096	-.233	-.353	-.247
Donating to charities makes me feel important.	.079	.711	.150	.245	-.087	-.197	-.270	-.554
Giving to charities helps me escape from my own troubles.	.065	.661	.170	.225	-.052	-.278	-.201	-.311
No matter how bad I've been feeling, donating to charities helps me forget about it.	.093	.660	.182	.155	-.187	-.296	-.285	-.118
Donating to charities enables me to seek repentance and forgiveness for my sins or wrongdoings.	-.073	.623	.240	.265	-.026	-.244	-.468	-.190
I donate to charities to receive informative publications.	-.197	.571	.401	.342	.129	-.254	-.329	.061
Sometimes I find myself donating to charities to gain social prestige.	-.272	.558	.327	.287	.210	-.246	-.421	-.278
Donating to charity helps me save on my income taxes.	-.162	.149	.925	.086	.073	-.162	-.042	-.008
Giving money to charities enables me to reduce my income taxes.	-.152	.132	.918	.088	.106	-.173	-.076	-.003

I donate money to charities to receive the tax deduction.	-.172	.274	.889	.168	.147	-.146	-.151	.002
I donate because I receive a tax credit for charitable contributions.	-.190	.148	.875	.121	.185	-.154	-.059	-.032
Donating money to charities provides too much of a financial strain on me.	-.169	.176	.068	.909	.137	.087	-.165	-.035
Even if I wanted to donate money to charities, I could not financially afford it.	-.169	.221	.114	.901	.124	.068	-.178	-.036
Donating money to charities would interfere with me meeting my own financial obligations.	-.163	.045	.078	.869	.158	.125	-.073	-.095
Many charitable organizations are dishonest. (reverse coded)	-.099	-.089	.175	.127	.754	.051	-.004	-.026
The money given to charities goes for good causes.	.512	.126	-.066	-.094	-.752	-.372	-.021	-.162
My image of charitable organizations is positive.	.522	.123	-.101	-.042	-.742	-.314	.061	-.132
Much of the money donated to charities is wasted. (reverse coded)	-.248	.106	.193	.257	.693	.003	-.147	.041
Charitable organizations have been quite successful in helping the needy.	.448	.070	.046	-.058	-.667	-.315	-.079	-.309
Giving money to support a good causes gives me a sense of self-fulfillment.	.451	.438	.170	-.052	-.510	-.321	-.015	-.495
Others with whom I am close place a high value on donating to charities.	.253	.215	.101	-.059	-.199	-.870	-.116	-.224
People I know share an interest in financially supporting charitable organizations	.238	.149	.257	-.039	-.203	-.836	-.011	-.139
My friends donate to charities.	.243	.174	.217	-.089	-.199	-.770	-.047	-.058
Donating to charities is an important activity to the people I know best.	.244	.219	.129	-.116	-.068	-.764	-.031	-.214
People I'm close to want me to make charitable donations.	.130	.327	.171	.071	-.134	-.713	-.248	-.048
It makes me feel connected to people I care about.	.449	.463	.076	-.058	-.485	-.508	.183	-.273
When I give to charities, I feel more connected to my community.	.466	.417	.111	.033	-.454	-.486	-.046	-.330
I often give to charities because I would feel guilty if I didn't.	.038	.409	.116	.222	-.042	-.223	-.749	-.240
Giving to charities relieves me of some of the guilt over being more fortunate than others.	.033	.443	.104	.305	-.048	-.151	-.657	-.278
Guilt often motivates me to give to charity.	-.152	.132	.123	.380	.180	.014	-.615	-.371
If I never gave to charities I would feel bad about myself.	.267	.362	.135	-.017	-.201	-.353	-.592	-.228
I donate to charity because not helping others who are in need makes me feel bad.	.439	.452	-.021	-.024	-.234	-.252	-.513	-.251
Giving to charities enhances my self-esteem.	.181	.404	.121	.189	-.071	-.178	-.199	-.794
Giving to charities makes me feel better about myself.	.190	.271	.067	.015	-.216	-.219	-.220	-.745
I donate to charities because I enjoy it when other people see me in a positive light.	-.005	.402	-.079	.156	.047	-.173	-.242	-.635

Note. Grey highlights indicate inclusion in final scale.

Table 3. Motives to Donate Scale

The statements below are reasons that people may or may not want to donate money to charitable organizations. Using the scale below, please indicate how much you agree or disagree with each of these statements in terms of how much it applies to you personally. Please answer these questions whether or not you actually donate to charities.

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	
	strongly disagree	moderately disagree	neither agree nor disagree	moderately agree	strongly agree	
#	Item					Subscale
1.	I donate because I feel compassion toward people in need.					Altruistic
2.	I donate because I receive a tax credit for charitable contributions.					Tax
3.	Many charitable organizations are dishonest.					Trust
4.	Others with whom I am close place a high value on donating to charities.					Social
5.	Donating to charity helps me save on my income taxes.					Tax
6.	Donating money to charities would interfere with me meeting my own financial obligations.					Constraint
7.	People should be willing to help others who are less fortunate.					Altruistic
8.	Much of the money donated to charities is wasted.					Trust
9.	Giving money to charities enables me to reduce my income taxes.					Tax
10.	People I know share an interest in financially supporting charitable organizations					Social
11.	My image of charitable organizations is positive.					Trust
12.	Giving to charities makes me feel powerful.					Egoism
13.	Donating money to charities provides too much of a financial strain on me.					Constraint
14.	My friends donate to charities.					Social
15.	Contributing money to charities enables me to obtain recognition.					Egoism
16.	I donate money to charities because it makes me feel needed.					Egoism
17.	Even if I wanted to donate money to charities, I could not financially afford it.					Constraint
18.	I give because I am concerned about those less fortunate than myself.					Altruistic

Table 4. Descriptive statistics and subscale inter-correlations in Study 1.

	Trust	Altruism	Social	Tax	Egoism	Constraints
Trust	--	.37***	.17***	-.22***	-.02	-.24***
Altruism		--	.22***	-.19***	-.09*	-.23***
Social			--	.21***	.22***	-.17***
Tax				--	.22***	.10**
Egoism					--	.18***
Constraint						--
Mean	3.71	4.21	3.15	2.06	2.20	2.45
Standard deviation	0.75	0.69	0.93	1.06	0.91	1.07
Cronbach's alpha	0.73	0.77	0.83	0.90	0.80	0.88

Note: ~p<.10, *p<.05, **p<.01, ***p<.001

Table 5. Relationship between demographic characteristics and motives for donating.

	Gender		Age M=28.3, SD=14.2	Income M=\$75K to 99K	Education M=Associate Degree	Religious Services M=1x / yr	Political [^] M=3.5, SD=1.5
	Female	Male					
Trust	3.77 (.73)	3.54 (.80)***	-.01	.06	.02	.12**	-.04
Altruism	4.26 (.66)	4.03 (.74)***	.13***	.08*	.09*	.08*	-.20***
Social	3.15 (.94)	3.14 (.91)	.15***	.19***	.14***	.18***	-.05
Tax	2.01 (1.04)	2.20 (1.11)*	.28***	.12**	.22***	.05	.11**
Egoism	2.25 (.91)	2.10 (.91)~	-.24***	-.01	-.12**	.06~	.00
Constraints	2.47 (1.06)	2.39 (1.07)	-.26***	-.20***	-.14***	-.11**	.01

~p<.10, *p<.05, **p<.01, ***p<.001. [^]Higher numbers indicate more Republican, and lower numbers indicate more Democrat.

Table 6 Relationship between general traits and motives for donating.

	Openness	Conscientious	Extraversion	Agreeable	Neurotic	Social Desirability
Trust	.15**	.24***	.19***	.25***	-.18***	.13***
Altruism	.22***	.22***	.13*	.25***	-.10~	.12**
Social	.14**	.10*	.19***	.12*	-.08	.13***
Tax	-.11*	-.04	-.13**	-.14**	-.01	-.01
Egoism	-.08	-.06	.04	-.03	-.01	-.02
Constraints	-.17**	-.12*	-.15**	-.16**	.16**	-.09**

~p<.10, *p<.05, **p<.01, ***p<.001. Note: N=387 for the Big 5 personality traits.

Table 7. Relationship between motives for donating and empathy and prosocial behavior.

	IRI Empathic Concern	IRI Perspective Taking	IRI Fantasy	IRI Personal Distress	Prosocial Behaviors Scale
Trust	.34***	.18***	.10**	-.09*	.06~
Altruism	.54***	.29***	.10**	-.02	.15***
Social	.14***	.08*	-.02	-.03	.15***
Tax	-.21***	-.15***	-.20***	.01	-.03
Egoism	-.07~	-.06	.04	.27***	.16***
Constraints	-.16***	-.09**	.10**	.10**	-.06~

~p<.10, *p<.05, **p<.01, ***p<.001.

Table 8. Relationship between motives for volunteering and motives for donating.

	Values Motive (Vol)	Social Motive (Vol)	Understanding Motive (Vol)	Protective Motive (Vol)	Career Motive (Vol)	Enhancement Motive (Vol)
Trust	.38***	.19***	.30***	.06~	.06	.25***
Altruism	.57***	.19***	.32***	.13***	.04	.30***
Social	.17***	.59***	.23***	.20***	.01	.22***
Tax	-.20***	.02	-.12***	-.01	-.04	-.02
Egoism	.01	.23***	.20***	.39***	.21***	.32***
Constraints	-.11**	-.08*	-.09**	.10**	.15***	-.03

~p<.10, *p<.05, **p<.01, ***p<.001. Note: Highest correlation per column in bold.

Table 9. Descriptive statistics for Study 2.

	Time 1 Mean	Time 2 Mean	Time 1 α	Time 2 α	Test-retest correlations
Trust	3.83 (0.78)	3.91 (0.66)	.74	.64	.75
Altruism	4.40 (0.60)	4.41 (0.56)	.65	.65	.74
Social	3.26 (0.97)	3.38 (0.96)	.86	.84	.80
Tax	2.02 (1.06)	1.84 (1.01)	.90	.92	.76
Egoism	2.41 (0.90)	2.50 (0.92)	.75	.78	.67
Constraints	2.25 (0.93)	2.29 (1.00)	.80	.87	.77

Figure 1. Interdisciplinary Conceptual Framework

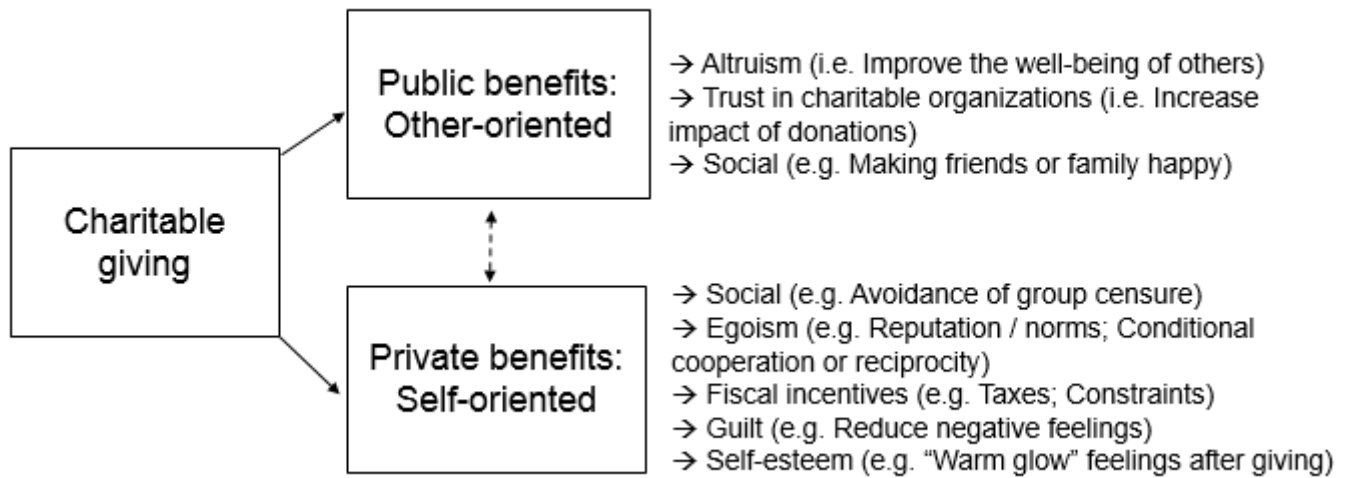


Figure 2. Results of the parallel analysis determined that a six-factor solution was optimal

