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AND WHO IS YOUR NEIGHBOR? EXPLAINING DENOMINATIONAL DIFFERENCES IN CHARITABLE GIVING AND VOLUNTEERING IN THE NETHERLANDS*

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We study differences in contributions of time and money to churches and non-religious nonprofit organizations between members of different religious denominations in the Netherlands. We hypothesize that contributions to religious organizations are based on involvement in the religious community, while contributions to non-religious organizations are more likely to be rooted in prosocial values such as altruism, equality, and responsibility for the common good, which are socialized in religious traditions. Data from the first wave of the Giving in the Netherlands Panel Survey (n=1,964) support the hypotheses. We find higher levels of volunteerism and generosity among members of Protestant churches than among Catholics and the non-religious. Higher contributions to church among members of Protestant churches are mostly due to higher levels of church attendance and social pressure to contribute. In contrast, higher contributions to non-religious organizations by members of Protestant churches, especially charitable donations, are mostly due to prosocial values.

INTRODUCTION

Il major world religions advocate values of caring for others. Religion is an important factor in civic engagement and caring behavior in many countries (Independent Sector 2002; Reed and Selbee 2001; Reitsma, Scheepers, and Te Grotenhuis 2006; Wuthnow 1991). Despite the common emphasis on values of caring, members of different religious groups display different levels of civic engagement and caring behavior. Members of Protestant churches are found to make higher charitable contributions than Catholics, not only in the U.S. (Chaves 2002; Forbes and Zampelli 1997; Hoge and Yang 1994; Wilhelm, Rooney, and Tempel 2007; Zaleski and Zech 1992, 1994) but also in Canada (Berger 2006; Bowen 1999) and the Netherlands (Bekkers 2006). Similar denominational differences appear in levels of volunteering (Cnaan, Kasternakis, and Wineburg 1993; Lam 2002; Smidt 1999; Uslaner 2002a; but see Becker and Dhingra 2001 and Wilson and Janoski 1995 for exceptions).

In the present paper, we seek an explanation of differences in religious and other giving and volunteering in the Netherlands between members of religious denominations. Previous research suggests that the "community" aspects of religion are at the roots of denominational differences in civic engagement, and that "convictions"—religious beliefs and attitudes—play a minor role (Cnaan, Kasternakis, and Wineburg 1993; Jackson, Bachmeier, Wood, and Craft 1995; Wilson and Janoski 1995; Wuthnow 1991). However, previous research has largely ignored the possibility that religion affects civic engagement through socialization of general prosocial values. The "conviction" aspects of religion investigated thus far include religious orthodoxy, salience of religion, congregation identity and confidence in community members. One exception is a small scale study among high school students, which revealed that the value of kindness mediates the relationship of a factor score for religiosity with several scales measuring prosocial tendencies (Hardy and Carlo 2005). In the present paper we investigate to what extent differences in civic engagement between members of different religious denominations in a large, national sample can be explained by differences in prosocial values, religious beliefs and attitudes, and community aspects of religion.

Our paper examines denominational differences in the Netherlands, in some respects constituting a rather different context than the U.S. First, we mention differences between the religious landscape of the Netherlands and the U.S. Most importantly, church membership in the Netherlands is rather low; a majority of the Dutch population does not consider themselves members of an organized religion. In recent surveys, 38% of the Dutch considered themselves church members (Becker and De Hart 2006). Data from the International Social Survey Project reveal that compared to the U.S., the average Dutch church member is less likely to consider oneself a "religious person," is less likely to attend church frequently, less likely to pray daily, and less likely to believe in life after death, or heaven and hell (Becker and De Hart 2006).

About 16% of the Dutch population is Catholic, 12% Protestant. The Protestant Church is a recent merger of the formerly separate Netherlands Reformed Church (Nederlands Hervormde Kerk), the Rereformed Churches in the Netherlands (Gereformeerde Kerken in Nederland), the Lutheran Church, and a few smaller denominations. The Reformed and Rereformed Protestants constitute the majority of Protestants (7% and 5% of the population, respectively). Another 5% is Muslim, mostly immigrants; 3% has an "other" religious affiliation. This relatively small category is rather heterogeneous, including Christian groups such as Jehovah's Witnesses and Evangelicals and non-Christian faiths such as Buddhism and Hinduism.

Dutch society counts relatively few Christian fundamentalist groups. Uslaner (2002a, 2002b) shows that fundamentalists in the U.S. have lower levels of generalized trust in strangers, leading them to shy away from interactions with people from other religions and from volunteering in secular organizations. Adherents of liberal denominations, in contrast, work outside as well as inside their own communities. In the Netherlands, few members of even the most conservative groups (Evangelicals and Rereformed Protestants) would call themselves "fundamentalist" and would also not be called fundamentalists by U.S. standards.

Despite the merger of several Protestant groups, substantial differences still appear in the level of religious involvement and religious beliefs between members of these groups. As a rule, Rereformed Protestants endorse more strict religious beliefs and attend church more frequently than Reformed Protestants. Reformed Protestants, in turn, endorse more strict religious beliefs and attend church more frequently than Catholics. These differences are in line with the regularity that smaller religious groups make more demands from members (Finke, Bahr, and Scheitle 2006).

There are also important differences in philanthropy and volunteering between the U.S. and the Netherlands. In spite of the relatively high tax burden of 39.5% of GDP (OECD 2007), the Dutch population donates about 0.9% of GDP to charitable causes per year— 4.4 billion Euros in real terms (Schuyt, Gouwenberg, Bekkers, Meijer, and Wiepking 2007). Philanthropy in the U.S. is about 2.2% of GDP (Giving USA Foundation 2007); the tax burden 28.2%. A comparison of the mix of sectors receiving donations in the Netherlands also reveals differences with the mix in the U.S. (data taken from Giving USA 2007 and Schuyt et al. 2007). The most striking differences are the proportions of all donations that benefit religion and international affairs. Religion receives about 18% of charitable contributions in the Netherlands, which is exactly half of the proportion of all donations to religion in the U.S. (36%). In contrast, a much higher proportion of all donations in the Netherlands benefits international affairs (17%) than in the U.S. (2%). In response to the Tsunami disaster that took place in South East Asia on December 26, 2004, private donations from the Dutch population totalled €220 million, on top of a federal government donation of €200 million. The per capita contribution (\$16.8) was almost seven times that of the U.S. contribution (\$2.5; ICFO 2005).

Conviction and Community

Previous studies commonly distinguish two different types of reasons why religion encourages giving and volunteering. Following Wuthnow (1991), we refer to them as *conviction* and *community*. *Conviction* means that religion motivates giving and volunteering because it shapes people's opinions about what is right and wrong, concern for other people's wellbeing, trust in fellow citizens, and feelings of responsibility for others. *Community* means that religion motivates people to give and volunteer because it creates a social context in which people are more aware of opportunities to give and volunteer, are more likely to be asked to do so, and encourage each other to engage in giving and volunteering.

The "community" explanation focuses on the social context in which church members decide about giving and volunteering and on the social infrastructure that churches provide for delivering services to the local community. The "conviction" explanation assumes that religious groups have different cultures, with different levels of adherence to values of caring and compassion, and that individuals in these groups have internalized these values as a result of socialization efforts. We will clarify the origins of these two explanations and their consequences for hypotheses on determinants of giving and volunteering below.

How Religious Communities Promote Giving and Volunteering

The origin of the "community" explanation can be traced back to Durkheim's (1897) theory of suicide. Durkheim explains differences in suicide rates between religious groups by hypothesizing that more cohesive religious groups are more effectively preventing their members from committing suicide by providing them a stronger attachment to the group (Durkheim 1897:159). The frequency of church attendance is a measure of the level of attachment to the religious group. Therefore, the higher the frequency of church attendance in a religious group, the stronger the social bonds among its members and the lower the

suicide rate. Churches are intermediary groups in society that create links between their members that make life worth living. Even today, Durkheim's theory predicts denominational differences in suicide rates very well (Van Tubergen, Te Grotenhuis, and Ultee 2005).

Durkheim's theory about suicide can be generalized to explain other forms of action as well. Suicide is a special case of a larger class of activity that intermediary groups such as the religious community prescribe or prohibit. The stronger one's links to the religious group, the less likely that one violates group norms in general. Religious groups not only prohibit suicide, but also have norms on alcohol consumption, drug use, premarital intercourse, appropriate dress codes, helping people in need, and giving and volunteering. Churches stimulate contributions of time as well as money because they bring together communities of people who interact frequently with each other and who view giving and volunteering as positive social activity. Religious groups clearly have norms that prescribe giving and volunteering. Many congregations in the Netherlands advise minimum contributions to their members, sometimes depending on household composition and/or income. In other contexts, members are encouraged to tithe. Volunteering is also a socially rewarded activity in religious environments. In many Protestant churches in the Netherlands, members are expected to volunteer for church council meetings at least once in their life. The stronger one's involvement in the religious community, the more likely that one will conform to the norms of the group on giving and volunteering. Therefore, our first hypothesis is:

H1. The higher the frequency of church attendance, the higher the likelihood of volunteering and the amount donated.

Religious groups do not only encourage giving and volunteering because they create links between their members, but also by offering opportunities (Cnaan, Kasternakis, and Wineburg 1993; Wuthnow 1991). Many congregations organize activities for members of the community and collect money for charitable purposes that do not directly benefit the church. Volunteers and donors for these projects are often recruited through social networks of those who are already volunteering. A volunteering episode often starts with a request from a friend or acquaintance who is "prospecting for participants" (Brady, Schlozman, and Verba 1999). Being a member of a religious group increases the likelihood of being asked to volunteer or donate money, if only because calls for contributions are often made in religious services (Bekkers 2005). Our second hypothesis is:

H2. The higher the level of exposure to requests for contributions of time and money, the higher the likelihood of volunteering and the amount donated.

Social influence does not necessarily involve a direct request for contributions. By talking to others who give and volunteer, or by hearing about contributions made by others, people learn about opportunities to give and volunteer themselves. In addition, the actions of others in one's network generates social pressure to contribute. The higher the number of volunteers in one's network and the higher the charitable contributions, the clearer the social norm will be to give and volunteer, and the higher the likelihood that one conforms to this norm (Bekkers 2000; Olson and Cadell 1994). Our third hypothesis is:

H3. The higher the level of giving and volunteering in one's network, the higher the likelihood of volunteering and the amount donated.

How Religious Communities Promote Prosocial Values

The "conviction" explanation refers to the content of religious teachings, social norms and cultural traditions. Thus, conviction refers not only to specific religious beliefs but also to endorsement of prosocial values. In the Christian tradition, the well known parable of the Good Samaritan (Luke 10.25-37) often serves as a starting point (Wuthnow 1991:157-87). The Samaritan helped a passer-by, a stranger, who was not likely to be encountered in the future. The stranger happened to be on a journey from Jerusalem to Jericho, which implied that he was a Jew, with differing points of view on many issues. Nevertheless, the Samaritan considered the stranger to be a "neighbour," and therefore his act of helping is exceptional. Also today, many cases of helpfulness in everyday life benefit kin, friends and fellow community members. These acts of helping can often be explained by self-serving motives such as reciprocity or a desire for public recognition (or the fear of disapproval). However, helping a stranger in need who is unable to return a favor is less likely to be based on such egoistic concerns. Like other bible texts (e.g., Deuteronomy 26:12), the parable of the Good Samaritan illustrates the laudability of beneficence to strangers.

Durkheim emphasized that religious groups do not differ with regard to the norm on suicide (1897:156). While the emphasis on caring and helping others in theology may be similar, this does not mean that members of different denominations adhere to prosocial values to the same extent. Wuthnow (1991:130) reports that members of Protestant churches more strongly adhere to values of caring for others than Catholics. Religious groups also differ in the level of effort they make to have their members internalize prosocial values. Wuthnow reports that the likelihood of knowing the parable of the Good Samaritan increases with the frequency of church attendance in youth (Wuthnow 1991:327). We expect that members of more cohesive religious communities, where the frequency of church attendance is higher, more strongly adhere to prosocial values because these are more strongly advocated in the group (White 1968). As noted before, smaller groups tend to make greater demands from their members. These demands include not only church attendance, but also adherence to prosocial values. Catholics in the Netherlands attend church less often than Protestants; among Protestants, the Reformed attend less than the Rereformed (Becker and De Hart 2006). Thus, altruistic concern for the well being of others, feelings of responsibility for the common good ("stewardship"), and trust in fellow citizens should be highest among Rereformed Protestants, higher among Reformed Protestants than among Catholics, and higher among Catholics than among the non-religious. Because prosocial values motivate giving and volunteering, they may account for the differences in giving and volunteering among these groups.

H4. The more prosocial one's values, the higher the likelihood of volunteering and the amount donated.

Conviction or Community?

Thus far we have conflated contributions to church and other nonprofit organizations. However, "conviction" and "community" work differently for contributions to church and other nonprofit organizations. We expect that the level of integration in the local religious community will more strongly promote contributions to church than to other organizations. Contributions to church are more observable for fellow congregation members than con-

tributions to non-religious organizations. Social pressure to give and volunteer for church will therefore be higher than for contributions to other organizations. Therefore, we expect:

H5. Community aspects of religion explain differences between religious groups in giving and volunteering that benefits church better than differences in contributions to other nonprofit organizations.

Conversely, prosocial values will more strongly promote contributions to other organizations than contributions to church. One of the reasons why the parable of the Good Samaritan is so appealing in the globalizing world of today is that the Samaritan helped a stranger. Prosocial values such as trust, social responsibility and altruism motivate people to contribute to the wellbeing of fellow citizens in general, not just to members of one's own religious group. We may also expect that prosocial values promote contributions to nonprofit organizations other than the church more strongly than contributions to church because the former are more difficult to observe than the latter. Thus, we expect:

H6. Prosocial values explain differences between religious groups in giving and volunteering that benefits church less well than contributions to other nonprofit organizations.

Previous studies on volunteering in the Netherlands (Bekkers 2000; Dekker and De Hart 2002), in the U.S. (Jackson *et al.* 1995; Lam 2002; Park and Smith 2000; Wilson and Janoski 1995; Wuthnow 1991), and in Canada (Uslaner 2002a) generally support the "community" explanation. A recent cross-national study of volunteering (Ruiter and De Graaf 2006) also supports the "community" explanation. Finally, studies on charitable giving in the US also support this explanation (Jackson *et al.* 1995; Regnerus, Smith, and Sikkink 1998; Smidt 1999).

We think there are two reasons why these studies provide so little support for the "conviction" explanation. The first reason is that some studies did not distinguish between religious and non-religious contributions, but analyzed total contributions. Because the main part of these contributions benefit the church, community aspects of religion receive a large weight in the analysis of total contributions. Becker and Dhingra (2001) found that community aspects are more strongly related to volunteering for one's congregation than to volunteering in general, implying that volunteering for organizations other than one's congregation is less strongly related to community aspects of religion. Ruiter and De Graaf (2006) reach a similar conclusion. The second reason is that previous studies have used a limited number of measures of prosocial values. A single question on church attendance reliably measures the most important community aspect of religion, while reliably measuring prosocial values is more difficult and requires more questionnaire space. A study on charitable giving in the Netherlands that contained an extensive array of prosocial values concludes that "community" and "conviction" aspects of religion explain denominational differences in total contributions to the same extent (Bekkers 2002). In addition, contributions to church were more strongly related to community aspects of religion than contributions to other organizations, while the converse held true for the influence of prosocial values.

However, methodological differences may not be the whole story. We think that the "conviction" explanation fares better in the case of the Netherlands than in the U.S. case because charitable contributions in the Netherlands to a larger extent benefit non-religious organizations, especially international relief and development organizations. Although the Dutch

tradition of international giving ultimately has religious origins, a large proportion of donations for "international solidarity" benefit secular charities that emerged since the 1960s, such as Plan International. A major part of these contributions are being raised among the religious (Meijer, Bekkers, and Schuyt 2005). Therefore in the Dutch case it is probably not the current level of social integration in a local religious community that makes the religious give to charitable causes in other countries but prosocial values that have been acquired earlier in life by attending church and Sunday school.

Finally, it is important to acknowledge the possibility that conviction and community may not be mutually exclusive explanations for differences in giving and volunteering between members of different denominations. In reality, conviction and community aspects of religion may reinforce one another. Persons with stronger prosocial values are likely to be more strongly attracted to religious communities that adhere more strongly to prosocial values. They may be less likely to leave church and may more actively participate in religious activities. We will explore this possibility in the analyses.

DATA AND MEASURES

We test our hypotheses with data from the first wave of the "Giving in the Netherlands" Panel Survey (GINPS), which were collected in May 2002. The survey was completed by a random sample of 1,707 respondents from the Dutch population (Schuyt 2003:225-28). Respondents were drawn from a pool of 72,000 respondents who regularly participate in surveys through the Internet. Respondents in this pool were originally drawn from a random sample of population registers and contacted through ordinary mail. People who did not have access to the Internet were offered a personal computer in exchange for participation in surveys. In drawing the sample, special care was taken to avoid sample bias with regard to internet use by stratification with regard to age, gender, and geographic region. Consequently the sample is representative of the Dutch population with regard to these characteristics. Because previous research indicated that Protestants are very generous givers (Bekkers 2002), we included an additional sample of 257 respondents from Protestant denominations. Thus the total number of observations is 1,964. In descriptive analyses, we reweighted the sample to correct for the Protestant oversample.

Dependent Variables

We used extensive survey modules to measure giving and volunteering. Previous research comparing different survey modules found that in the measurement of giving and volunteering "methodology is destiny" (Bekkers and Wiepking 2006; Rooney, Steinberg, and Schervish 2004; Steinberg, Rooney, and Chin 2002). More extensive survey modules with a higher number of prompts reveal much higher and more accurate rates of volunteering and charitable giving. The GINPS contains the most extensive so called "Method-Area" modules. Such modules generate more accurate estimates of relations between characteristics of households and giving than less extensive modules (Bekkers and Wiepking 2006).

For charitable donations, respondents were first given a list of 24 different methods that they may have used to give to charitable causes (*e.g.*, in response to a request through direct-mail, in a door to door collection, fundraising in church). For each of these methods, the respondents indicated whether they gave anything. The method-cues help respondents to remember their gifts more accurately. Then the respondents were given an "Area" list of

10 different types of charitable causes (church or other religious causes, health, international charities, environment and wildlife, education and research, culture and the arts, sports and hobby clubs, social benefit, and other nonprofit organizations), for each of which the respondents indicated whether they had given anything in the past calendar year (2001) and if so, how much. From the method and area cues, our dependent variables were constructed: whether the household gave anything (a positive response to any of the method or area cues); religious contributions (the amount donated to church or other religious causes); and non-religious contributions (the amount donated to the other types of causes obtained by summing all donations except to church or other religious causes).

To measure volunteering, we also used a Method-Area approach. First, the respondents indicated whether they had performed any of 13 different types of unpaid work in the past month. Then the respondents indicated whether they had been involved as a volunteer with any voluntary associations in 14 different areas (sports and hobby clubs, health, social or legal assistance, school or other educational institution, culture and the arts, community, neighborhood, environment and wildlife, politics, union or professional organization, international charities, religion, immigrant, or other association) in the past month. We considered respondents who indicated at least one type of volunteer activity for at least one type of nonprofit association as volunteers. We distinguished two groups of volunteers: religious volunteers, who are active for church or other religious organizations; and volunteers for organizations other than church (who may also volunteer for religious organizations).

Independent Variables

Religious Affiliation. To measure religious affiliation, we used a two-stage procedure. The respondents first indicated whether they considered themselves to be church members: 58% did not do so. 14.8% reported affiliation with the Catholic Church; 12.6% with the Reformed Church (Nederlands Hervormde Kerk); 9.5% reported a Rereformed affiliation (Gereformeerde Kerken in Nederland); 3.8% reported an other Christian affiliation (e.g., Lutheran, Evangelical); and 1.2% reported a non-Christian affiliation. We created a series of dummy variables for affiliation with each of these religious groups.

Control Variables. We control our analyses for several key socio-demographic variables: gender (a dummy variable with females coded as 1), age in years, education (ranging from 1 primary school to 7 university degree), gross household income (in thousands of Euros per year; exchange rate: 1 euro = \$1.50, November 2007) and the size of the municipality (in thousands of inhabitants). Previous research in the Netherlands has shown that these variables are related to volunteering and charitable giving (Bekkers 2006, 2007).

Social Values. To test the "conviction" explanation for denominational differences in giving and volunteering, the GINPS included a large number of measures of social and religious values. First we will discuss measures of prosocial values.

Altruism was measured with a Dutch translation of items on "benevolence" from Gordon's (1976) Interpersonal Values scale (Lindeman 1995). The eight items formed a reliable scale (alpha=.81). Previous research indicated that altruistic values are strong predictors for volunteering (Lindeman 1995; Bekkers 2000) as well as charitable giving (Bekkers 2002).

Generalized Social Trust. This was measured with two items that are commonly used as two alternatives: "In general, most people can be trusted" and "You can't be too careful in dealing with other people." Responses to these questions correlated high enough (-.42, cor-

responding to an alpha of .59) to consider them as measures of the same underlying dimension. While there is considerable debate on the effect of general social trust on volunteering (*e.g.*, Uslaner 2002a, 2002b; Wilson and Musick 1999; Wollebæk and Selle 2002), the evidence on the effect of trust on charitable giving is more convincing (Bekkers 2003; Uslaner 2002a, 2002b). Factor scores were used for the altruism and trust scales.

Prosocial value orientation was measured using a standard procedure in social psychology (see Van Lange, Otten, De Bruin, and Joireman 1997). The respondents were asked to distribute, in nine consecutive tables, a number of "points" between themselves and "another random person who you don't know and won't meet either." The respondents were told that the points represent "valuable things in life." How people distribute these points tells us something about how important they feel it is to achieve an even distribution of points and to work together. As in previous research, we contrasted respondents with a prosocial value orientation with "proself" respondents. Research in social psychology (Bekkers 2006; Van Lange, Agnew, Harinck, and Steemers 1997; Van Lange, Bekkers, Schuyt, and Van Vugt 2007) has shown that "prosocials" are more likely to engage in many different types of prosocial behavior than "proselfs," including charitable giving and volunteering. We measured specific motives for philanthropic donations with 12 statements (see Schuyt 2003). Factor analysis indicated that there were two dimensions: intrinsic motives (five statements referring to imagination, virtue, and morality, alpha = .76) and extrinsic motives (six statements referring to self-interest and prestige, alpha = .65). While extrinsic motives refer to external conditions such as social approval for giving and tax incentives, we consider them as a "conviction" on the value of self-interest and prestige as acceptable motives for philanthropy.

We measured two other values that are more strongly connected to religious beliefs: social responsibility for the common good ("stewardship") and salience of religion. To measure social responsibility, the respondents indicated agreement on a scale from 1 to 5 with three statements: "We should leave the world in a good state for the following generation," "Society is endangered because people increasingly care less about each other," and "The world needs responsible citizens." In the Christian doctrine these propositions would fall under the umbrella of "stewardship." Together, the three items formed a reasonably reliable scale (Cronbach's alpha .62). To measure *salience of religion* the respondents with a religious affiliation indicated their agreement with the statement, "My faith has a lot of influence on my life" (response categories ranging from 1 "do not agree at all" to 5 "fully agree"). Respondents without religious affiliation indicated agreement with a similar statement, replacing "faith" by "world view." The answer to this question indicates how strongly one tries to live in accordance with one's own convictions. This turns out to be an important factor when it comes to participation in voluntary work (Lam 2002) and in charitable giving (Bekkers 2002; Regnerus, Smith, and Sikkink 1998).

Community Conditions. To test the "community" explanation for denominational differences in giving and volunteering, the GINPS included detailed measures of church attendance, exposure to requests for contributions to charitable causes, and social pressure to make contributions. The frequency of *church attendance* was originally measured in 5 categories (never, once or twice a year, about once a month, weekly, more than once a week) and recoded in the number of times per week. To measure the degree of *exposure* to requests for contributions, we asked the respondents how often they had been asked to contribute money to nonprofit associations in the past two weeks in nine different ways (a selection

of the most frequent methods used to solicit donations). People who are asked to donate more often will be more likely to donate, and will probably also give more. Although these questions refer to requests for monetary contributions, we believe that they can also be used as a proxy for the exposure to requests for contributions of time because voluntary associations rely on the same target population for donors and volunteers (Putnam 2000:121). Therefore, we also include them in the analyses of volunteering.

Social pressure to volunteer was measured with the statement "In my social environment it is self-evident to do voluntary work" (response categories ranging from 1 "do not agree at all" to 5 "fully agree"). The perceived self-evidence of doing voluntary work indicates the degree of social pressure for contributions to voluntary associations: In social networks in which it is normal to volunteer work it is difficult to avoid doing it (Van Daal, Plemper, and Willems 1992:62-63). Because giving and volunteering are complementary forms of contributing to voluntary associations, we believe that the social pressure to volunteer is also a proxy for the social pressure to donate money. Therefore, we also include social pressure in the analyses of charitable giving.

Bivariate Analyses

Table 1 shows denominational differences in our dependent variables (see rows A to E). We found profound differences between members of different religious denominations in the amount of money contributed to religious as well as non-religious charities. Among the religious, donations to church or religious organizations were lowest among Catholics (\in 73), substantially higher among Reformed Protestants (€240), even higher among Rereformed Protestants (\in 452), still higher among members of other Christian denominations (\in 565), and highest among members of non-Christian denominations (€694). The ranking of average contributions among members of different denominations was the same for donations to charities other than Church or religious causes, although the differences were less pronounced. The incidence of giving did not show the same pattern, although the non-religious reported donations less often (77%) than members of religious groups. Those with a non-Christian religious affiliation reported donations most often (96%). Religious volunteering followed closely the pattern observed for religious giving. Catholics volunteer for church least often (11%), and those with a non-Christian affiliation do so most often (63%). Volunteering outside church was substantially lower among the non-religious and those with a non-Christian religious affiliation (29% and 25% respectively) than among members of Christian denominations (41-46%).

A comparison of mean scores for prosocial values (see rows F to L of Table 1) also showed clear differences among the four major religious groups in the Netherlands for the majority of measures of prosocial values, with the non-religious ranking lowest, then Catholics, Reformed, Rereformed, and persons with other Christian denominations ranking highest. The only strong exception to this pattern was generalized social trust, which did not differ between the Rereformed, Reformed Protestants, and the non-religious. Catholics and other Christian groups had somewhat higher levels of generalized social trust. This result shows that the Dutch case is different from the U.S. In the Netherlands, the "other Christian" groups, which resemble U.S. fundamentalists the most, have the highest level of generalized trust. Most of the other exceptions were small, and involved similar scores for Reformed and Rereformed (for intrinsic motives and social responsibility) or similar scores for Rereformed and respondents with another Christian affiliation (for extrinsic

Table 1: Differences in Giving and Volunteering, Community and Conviction by Religious Affiliation (source: GINPS, n=1,964)

| | Non-religious (n=1140) | Catholic (n=291) | Reformed (n=247) | Rereformed (n=187) | Other Christian (n=75) | Non-Christian (n=24) | Mean (n=1,964) |
|--|---------------------------|------------------|------------------|--------------------|------------------------------|-------------------------|-------------------|
| A. Made donation ^a | 77. | 06. | 06: | .91 | .84 | 96: | .83 |
| B. Donations to church $(\mathcal{E})^a$ | 10 | 73 | 240 | 452 | 565 | 694 | 120 |
| C. Donations to other organizations $(\epsilon)^a$ | 76 | 125 | 187 | 205 | 207 | 651 | 136 |
| D. Religious volunteering b | 00. | .11 | .25 | .35 | .55 | .63 | .11 |
| E. Volunteered for other organization ^b | .29 | .46 | .41 | .42 | .45 | .25 | .35 |
| F. Intrinsic motives for philanthropy ^c | -0,17 | 0,09 | 0,3 | 0,29 | 0,44 | 0,51 | 0 |
| G. Extrinsic motives for philanthropy ^c | -0,13 | 0,07 | 0,13 | 0,33 | 0,32 | 0,16 | 0 |
| H. Altruistic values ^c | -0,25 | 0,12 | 0,36 | 0,45 | 0,68 | 0,64 | 0 |
| I. Cooperative social value orientation | .35 | .35 | 4. | .49 | .63 | .58 | .39 |
| J. Generalized social trust ^c | -0,03 | 0,09 | -0,02 | 0,01 | 0,15 | 0,01 | 0 |
| K. Social responsibility ^c | -0,10 | 0,04 | 0,21 | 0,18 | 0,08 | 0,41 | 3,95 |
| L. Salience of religion ^e | 2,90 | 3,17 | 3,58 | 3,82 | 4,35 | 4,13 | 3,18 |
| M. # of requests for contributions ^d | 1,11 | 1,64 | 2,14 | 2,29 | 2,89 | 1,92 | 2,21 |
| N. Weekly church attendance | 00. | .16 | .33 | .54 | .56 | .61 | .75 |
| O. Social pressure to volunteer | .21 | .36 | .41 | .54 | 4. | .45 | .63 |

Notes: Entries are proportions of the total (weighted) sample saying yes, except noted otherwise

 $^{^{\}rm a}$ In 2001

^b In past month

^c Factor score

^d in past two weeks ^c on a 1-5 scale

motives). In sum, altruistic values, prosocial value orientations, and salience of religion are the social values that are most likely to explain denominational differences in giving and volunteering.

We also found large differences among members of different religious denominations in community aspects of religion that may affect giving and volunteering (see rows M to O of Table 1). Exposure to requests for contributions strongly differed between members of different denominations, with the Rereformed receiving 2.3 requests for charitable contributions in the past two weeks, and the non-religious receiving only 1.1 requests. The means for the other three community aspects of religion also showed the same pattern. The frequency of church attendance was lowest among the non-religious, then Catholics (16% attending weekly or more), Reformed (33%), Rereformed (54%), and other Christian affiliation ranking highest (61% attending at least once a week). Social pressure to volunteer showed roughly the same pattern.¹

Analytical Strategy

To analyze monetary contributions, we use Heckman's two-stage regression model (Heckman 1979). This model is more appropriate than either Tobit or OLS because the decision to engage in philanthropy or not may be governed by different mechanisms than the decision how much to contribute (Smith, Kehoe, and Cremer 1995). This possibility is ignored in the OLS and Tobit model.² To obtain approximately normal distributions in the amounts donated to religious and non-religious causes, we applied a natural log transformation of donations. Because this transformation makes the values of the dependent variable somewhat hard to interpret, we also present results from an OLS analysis of the untransformed amounts donated. These results are presented for illustrative purposes and may divert from the more appropriate analyses. The significance levels reported belong to the coefficients from the two-stage regression analysis.

The analyses proceed in three steps. In a basic model (model 1) we show the denominational differences, controlling for demographic characteristics (gender, age, education, gross household income, and size of the municipality). Catholics form the reference category: the unstandardized coefficients for religious affiliation indicate differences compared to Catholics. In model 2, we add the array of social values. If differences in generosity still remain, even when differences in these values have been taken into account, then they must be attributable to other factors. The role of community aspects of religion is considered in model 3, adding church attendance, exposure to requests for contributions, and social pressure to volunteer. In the analyses of giving, we also add dummy variables for religious and non-religious volunteering, to control for other mechanisms like increased confidence in nonprofit organizations (Bowman 2004) that would bias the relationships of community aspects of religion with giving. Also in model 3, the extent to which the denominational differences are reduced is the crucial issue. If, in addition, relationships between prosocial values and giving and volunteering are reduced, this suggests that "community" aspects of religion mediate "conviction" aspects. To facilitate the interpretation of effect sizes in logistic and two stage regression analyses, we z-standardized numeric independent variables. Consequently, all independent variables (except dummy variables for gender and religious denomination) have a mean of 0 and a standard deviation of 1. The coefficients we report thus reflect the impact of a change in one standard deviation on the level of giving and the odds of volunteering. The coefficients in the giving regressions are results from the second

stage of the regression model, indicating relations of the amount donated given that a donation is observed.

RESULTS

Giving

Table 2 shows results of regression analyses of religious giving. Model 1 shows the differences between members of different religious denominations when key demographic variables are partialed out. Entries in the first column are parameter estimates from the second stage of the two stage regression analysis. These parameter estimates reflect relationships with the natural logarithm of the amount contributed when the relationships of the same variables on having made any donations at all (the first stage) have been taken into account. Because these coefficients are somewhat hard to interpret, parameter estimates from an ordinary least squares regression analysis of the untransformed positive observations are added in a second column. For instance, the OLS coefficient of 209 for the Reformed indicates that on average, Reformed Protestants give €209 more to religious charities than Catholics (the reference category), controlling for differences in gender, age, town size, income, and level of education. The results show the same denominational differences as in Table 1 when socio-demographic variables are partialled out. Religious giving increases with age, the level of education, and household income. Because a natural logarithm transformation was also applied to the income variable, the coefficient in the two-stage regression analysis can be interpreted as an income elasticity: a 10% increase in gross household income is associated with an increase in religious giving by 3.3%. Compared to the denominational differences, however, the relationships of age, education and income with giving are minimal. Take the OLS coefficient of 2 for income for example, representing an increase of $\in 2$ for every additional $\in 1,000$ in household income. On average, households below the median income of €17,000 donate €117; the 1.3% households above a triple modal income of €60,000 donate €233, a difference of €116. This difference corresponds to only 50% of the difference between the average contributions among Reformed Protestants and Catholics. Differences between Catholics and the Rereformed or members of other Christian denominations are even more pronounced.

In model 2 we examine the influence of prosocial values. As in the U.S. (Hoge and Yang 1994) religious giving increases with the salience of religion. Prosocial value orientations and altruistic values also have positive relationships with religious giving, but they are weaker. These results partially support our hypothesis 4, which predicted a positive relationship of prosocial values with the amount donated. However, the introduction of social values hardly diminishes denominational differences in religious giving. The difference between Catholics and the Rereformed for example declines merely 10% (OLS-coefficients: from 449 to 407). Interestingly, educational differences in religious giving decline to non-significance after introducing social values. Model 3 shows that religious giving strongly increases with church attendance. The size of the relationship of church attendance with giving is comparable to the relationships of income (.40) and age (.31). The OLS-coefficient indicates that one additional church visit per year increases donations to church with €5. Religious volunteering and social pressure to volunteer also tend to increase donations to church, but these relations are weaker. Together, the results of model 3 support our hypotheses 1, 2, and 3. Although differences between members of different denominations

Table 2: Regression Analysis of Religious Donations (n=1,954, 1,164 Censored Observations)

| | 2S | | OLS | 2S | | OLS | 2S | | OLS |
|--------------------------------|------|-----|------|------|-----|------|------|-----|------|
| Female | 16 | (*) | -22 | 23 | * | -36 | 20 | * | -30 |
| Age | .37 | *** | 4 | .31 | *** | 4 | .31 | *** | 3 |
| Townsize | 07 | | 0 | 07 | | 0 | 03 | | 1 |
| Gross household income | .33 | *** | 2 | .37 | *** | 2 | .40 | *** | 3 |
| Level of education | .14 | ** | 18 | .08 | | 9 | .05 | | 7 |
| Affiliation (ref.: Catholic) | | | | | | | | | |
| Non-religious | 89 | ** | -10 | 89 | *** | 14 | 58 | ** | 69 |
| Reformed | 1.11 | *** | 209 | .98 | *** | 187 | .82 | *** | 139 |
| Rereformed | 1.84 | *** | 449 | 1.63 | *** | 407 | 1.25 | *** | 296 |
| Other Christian | 2.12 | *** | 632 | 1.73 | *** | 557 | 1.33 | *** | 434 |
| Other | 1.46 | *** | 640 | 1.22 | *** | 589 | .63 | * | 425 |
| Intrinsic motives | | | | .01 | | 20 | 00 | | 21 |
| Extrinsic motives | | | | .08 | (*) | 23 | .05 | | 16 |
| Altruistic values | | | | .12 | * | 16 | .05 | | 1 |
| Generalized social trust | | | | .04 | | 29 | 00 | | 20 |
| Prosocial value orientation | | | | .26 | ** | 44 | .21 | * | 27 |
| Social responsibility | | | | .07 | | 40 | .04 | | 37 |
| Salience of religion | | | | .28 | *** | 45 | .14 | ** | -2 |
| Frequency of church attendance | | | | | | | .39 | *** | 5 |
| Exposure to requests | | | | | | | .01 | | 3 |
| Social pressure | | | | | | | .08 | (*) | 10 |
| Religious volunteering | | | | | | | .23 | (*) | 38 |
| Secular volunteering | | | | | | | 03 | | -32 |
| Constant | 1.68 | *** | -221 | 0.51 | | -484 | 0.64 | | -417 |
| Chi Square (Adj. R Square) | 215 | *** | 23.0 | 320 | *** | 25.1 | 461 | *** | 33.4 |

2S Heckman two stage regression coefficient; OLS Ordinary Least Squares regression coefficient

remain sizeable, they diminish substantially after introducing community aspects of religion. This finding is in line with hypotheses 5 and 6. The introduction of church attendance in the regression model reduces the influence of altruism, salience of religion, and prosocial value orientation. This suggests that these values attract people to church: someone who identifies more strongly with these values will attend church more often (Davidson and Pyle 1994).

In sum, donations to church and other religious organizations form a good indicator of the integration in a religious community. A stronger involvement means a higher financial contribution. Catholics are least strongly involved in their own church, followed by the Reformed Protestants, the Rereformed, and members of other Christian denominations, while non-Christian religious groups are most strongly involved in their religious community.

A very different conclusion can be drawn from Table 3, where we report regression analyses of the amount donated to non-religious causes. In model 2, all social values except extrinsic motives for philanthropy are positively related to non-religious giving, supporting hypothesis 4. Altruistic values, intrinsic motives for philanthropy, social responsibility, and cooperative social value orientations are most strongly related to non-religious giving. In the Heckman analysis, generalized social trust, and salience of religion are only weakly related to non-religious giving. Controlling for social values, denominational differences decline substantially. For instance, the difference between the mean donation (indicated by OLS coefficients) among Catholics and the Rereformed declines with almost 40% from ϵ 2 to ϵ 52. Of the community factors added in model 3, only one shows a significantly positive relationship: exposure to requests for donations. The relationship of this variable with giving is substantial: The OLS regression shows that every additional request is associated with an increase in annual donations by ϵ 13. None of the other community aspects of religion are related to non-religious giving, which calls hypothesis 1 and 3 into question

Table 3: Regression Analysis of Donations to Other Causes (n=1,954, 378 Censored Observations)

| | 2S | | OLS | 2S | | OLS | 2S | | OLS |
|--------------------------------|-----|-----|------|-----|-----|------|-----|-----|------|
| Female | .09 | | -2 | 02 | | -19 | 02 | | -18 |
| Age | .46 | *** | 4 | .41 | *** | 4 | .42 | *** | 4 |
| Townsize | 02 | | 1 | 01 | | 0 | .01 | | 1 |
| Gross household income | .38 | *** | 1 | .39 | *** | 1 | .37 | *** | 1 |
| Level of education | .27 | *** | 28 | .23 | *** | 23 | .23 | *** | 24 |
| Affiliation (ref.: Catholic) | | | | | | | | | |
| Non-religious | 04 | | -6 | .07 | | 21 | .14 | | 23 |
| Reformed | .55 | *** | 59 | .47 | *** | 44 | .39 | *** | 29 |
| Rereformed | .70 | *** | 82 | .54 | *** | 52 | .44 | *** | 33 |
| Other Christian | .89 | *** | 115 | .63 | ** | 76 | .51 | ** | 54 |
| Other | .93 | *** | 635 | .70 | * | 602 | .54 | (*) | 566 |
| Intrinsic motives | | | | .14 | *** | 8 | .14 | *** | 7 |
| Altruistic values | | | | .18 | *** | 40 | .17 | *** | 42 |
| Extrinsic motives | | | | .03 | | 20 | .03 | | 19 |
| Generalized social trust | | | | .08 | (*) | 4 | .07 | (*) | 3 |
| Prosocial value orientation | | | | .16 | * | 12 | .16 | * | 12 |
| Social responsibility | | | | .17 | *** | 24 | .11 | *** | 23 |
| Salience of religion | | | | .06 | * | 12 | .05 | | 8 |
| Frequency of church attendance | | | | | | | .03 | | 0 |
| Exposure to requests | | | | | | | .14 | *** | 13 |
| Social pressure | | | | | | | .00 | | -2 |
| Religious volunteering | | | | | | | .13 | | 22 |
| Secular volunteering | | | | | | | 07 | | -58 |
| Constant | .94 | ** | -192 | .17 | | -317 | .20 | | -300 |
| Chi Square (Adj. R Square) | 307 | *** | 7.3 | 381 | *** | 8.6 | 451 | *** | 9.0 |

2S Heckman two stage regression coefficient; OLS Ordinary Least Squares regression coefficient

^{***} p<.001; ** p<.01; * p<.05; (*) p<.10 (two-tailed)

for non-religious giving. In sum, the generosity of religious people to non-religious causes, found especially among Protestants, is mostly due to their more prosocial values, and less to their integration in social networks that promote norm conformity.

The findings in Table 2 and 3 show that denominational differences in giving to church and to non-religious nonprofit organizations follow the same pattern but have different explanations. In line with hypothesis 5, the explanation for the pattern that members of more strongly integrated religious groups contribute more money to religious organizations including their own church is rooted in community aspects of religion such as church attendance and social pressure. The explanation for the exceptional generosity among Protestant religious groups to non-religious causes is rooted in their stronger adherence to altruistic values and feelings of social responsibility for the common good, as predicted by hypothesis 6.

Volunteering

In the following analyses we examine participation by the various religious groups in voluntary work. First, we consider religious volunteering (see Table 4). Model 1 shows that Catholics are less likely to volunteer for church than the various groups of Protestants: the odds ratios for the Reformed, the Rereformed, members of other Christian denominations as well as non-Christian denominations are all clearly larger than 1 and significant. In addition, we see that religious volunteering is more common among older and more highly edu-

Table 4: Logistic Regression Analysis of Religious Volunteering (n=1,954)

| Female | 1.19 | | 1.00 | | 1.04 | |
|--------------------------------|-------|-----|------|-----|------|-----|
| Age | 1.23 | * | 1.12 | | 1.03 | |
| Townsize | 0.91 | | 0.92 | | 1.03 | |
| Gross household income | 1.05 | | 1.07 | | 1.03 | |
| | | *** | | ** | | ** |
| Level of education | 1.45 | *** | 1.31 | ** | 1.38 | ጥጥ |
| Affiliation (ref.: Catholic) | | | | | | |
| Non-religious | 0.03 | *** | 0.04 | *** | 0.07 | *** |
| Reformed | 2.73 | *** | 2.30 | *** | 1.78 | * |
| Rereformed | 5.25 | *** | 3.73 | *** | 1.97 | * |
| Other Christian | 11.07 | *** | 5.45 | *** | 4.71 | *** |
| Other | 12.64 | *** | 8.53 | *** | 4.98 | ** |
| Altruistic values | | | 1.54 | *** | 1.22 | |
| Generalized social trust | | | 1.31 | ** | 1.23 | * |
| Prosocial value orientation | | | 1.05 | | 0.94 | |
| Social responsibility | | | 0.99 | | 1.01 | |
| Salience of religion | | | 2.15 | *** | 1.40 | ** |
| Frequency of church attendance | | | | | 1.86 | *** |
| Exposure to requests | | | | | 1.34 | ** |
| Social pressure | | | | | 1.81 | *** |
| Constant | 0.10 | *** | 0.07 | *** | 0.06 | *** |
| Chi Square | 499 | *** | 586 | *** | 705 | *** |
| Pseudo R Square | .362 | | .425 | | .511 | |

Entries represent odds ratios for z-standardized variables.

^{***} p<.001; ** p<.01; * p<.05; (*) p<.10 (two-tailed)

cated people. In model 2 the differences between Catholics and the other religious groups are reduced due to the introduction of altruism, generalized social trust and salience of religion. These social values all increase the likelihood of religious volunteering, supporting hypothesis 4. In model 3 we see that the differences are reduced even further when we take into account church attendance, exposure to requests for contributions, and social pressure to contribute. These conditions all increase the likelihood of religious volunteering, as predicted in hypotheses 1, 2, and 3. As in Table 2, the relationships of altruism, generalized social trust and salience of religion with religious volunteering are reduced in model 3. The relationship of altruism even becomes non-significant. In sum, the results in Table 4 are in line with hypotheses 5 and 6 and resemble the results of the analysis of financial contributions to religious organizations reported in Table 2: some of the social values are related to religious volunteering, but "community" aspects of religion are the main explanation why there is greater engagement in religious volunteering among members of smaller denominations.

Church members also dominate voluntary work in non-religious organizations (see Table 5). Catholics are very well represented in this category of active citizens. Dutch Catholics may not often volunteer for church-related groups and may not be very generous, but they are very active in non-religious voluntary associations. In addition, we see that also older, more highly educated people, people living in smaller communities, and people with lower incomes are more often volunteering in non-religious organizations. The significance of size of municipality is interesting: in research from the U.S. it is often argued that differ-

Table 5: Logistic Regression Analysis of Volunteering Outside Church (n=1,954)

| Female | 1.21 * | 1.08 | 1.13 |
|-----------------------------------|----------|----------|----------|
| Age | 1.30 *** | 1.27 *** | 1.21 *** |
| Townsize | 0.84 *** | 0.86 ** | 0.88 * |
| Gross household income | 0.89 * | 0.89 * | 0.87 * |
| Level of education | 1.26 *** | 1.22 *** | 1.22 *** |
| Affiliation (ref.: non-religious) | | | |
| Catholic | 1.87 *** | 1.65 *** | 1.63 *** |
| Reformed | 1.51 ** | 1.20 | 1.19 |
| Rereformed | 1.64 ** | 1.23 | 1.20 |
| Other Christian | 1.92 ** | 1.31 | 1.55 |
| Other | 0.61 | 0.42 (*) | 0.41 (*) |
| Altruistic values | | 1.59 *** | 1.41 *** |
| Generalized social trust | | 1.11 * | 1.10 (*) |
| Prosocial value orientation | | 1.05 | 1.03 |
| Social responsibility | | 1.00 | 0.99 |
| Salience of religion | | 0.99 | 0.98 |
| Frequency of church attendance | | | 0.85 ** |
| Exposure to requests | | | 1.15 ** |
| Social pressure | | | 1.51 *** |
| Constant | 0.38 *** | 0.42 *** | 0.40 *** |
| Chi Square | 98 *** | 173 *** | 240 *** |
| Pseudo R Square | .039 | .068 | .095 |
| - | | | <u> </u> |

Entries represent odds ratios for z-standardized variables.

^{***} p<.001; ** p<.01; * p<.05; (*) p<.10 (two-tailed)

ences between urban and rural areas can be attributed to the different composition of the local population (Wilson 2000; Wuthnow 1998). This does not seem to be the case in the Netherlands. Model 2 reveals intriguing findings: compared to the non-religious, the greater activity of Protestants in volunteer work outside church is due to some of their social values, but the higher volunteer activity of Catholics in non-religious organizations cannot be explained in this way. Altruistic values, and to a smaller extent also generalized social trust, increase the likelihood of volunteering for non-religious organizations. These results partially support hypothesis 4. In contrast to the analysis of non-religious giving in Table 3, we find no significant relationships of prosocial value orientation, social responsibility or salience of religion on non-religious volunteering. As predicted by hypotheses 2 and 3, model 3 shows that greater exposure to requests for contributions and stronger social pressure to honor these requests promotes voluntary work outside the church. In contrast to hypothesis 1, church attendance, however, actually lowers the likelihood of participation in non-religious voluntary work. Similar findings are reported in U.S. studies (Campbell and Yonish 2003; Park and Smith 2000).

CONCLUSION

This paper dealt with the question: how can differences in giving and volunteering between religious groups in the Netherlands be explained? In our answer to this question, we tried to improve upon previous research in three ways. First, we elaborated on two competing explanations suggested by Wuthnow (1991) for the observed differences: the "community" explanation, arguing that community aspects of religion such as church attendance, the exposure to requests for contributions, and social pressure to contribute are important; and the "conviction" explanation, arguing that internalized social values that are taught in religious groups, such as altruism, trust, equality, and social responsibility motivate giving and volunteering. We have argued that the contributions of money and time to one's own religious group can be explained to a large extent by "community," while "conviction" explains non-religious contributions. Second, we investigated a broader range of social values that may explain the relationship of religion with contributions to voluntary associations. Third, we measured social norms on volunteering directly by asking about social pressure to volunteer, instead of making assumptions on the content of these norms.

The results indicate that each of these improvements made sense. We found that our measure of social pressure to volunteer is strongly related to actually being engaged in volunteer work. In addition, we found that this measure is also positively related to religious giving. Studying a wide range of prosocial values also proved to be a good choice. We found many significant relationships of social values with giving and volunteering that had not often been investigated before such as altruistic values, prosocial value orientations, and social responsibility, especially on non-religious giving. The theoretical arguments on the role of "conviction" and "community" withstood the test.

We would like to discuss a few anomalies to our hypotheses 1-4 on separate aspects of "community" and "conviction." As predicted, church attendance, exposure to requests, and social pressure generally had positive relationships with giving and volunteering. In contrast to hypothesis 1, church attendance did not promote volunteering outside church. This suggests that the influence of church attendance on volunteering outside church observed in previous research is due to the higher level of exposure to requests and social pressure to contribute, which are usually not taken into account. In contrast to hypothesis 2, expo-

sure to requests did not increase religious giving. This is probably due to the fact that churches in the Netherlands hardly invest in fundraising campaigns. Hypothesis 4 predicted positive relationships of prosocial values with giving and volunteering. This hypothesis was too general because it did not distinguish between different types of prosocial values. Altruistic values have the strongest links to giving and volunteering. Generalized trust, social responsibility, extrinsic motives for philanthropy, and prosocial value orientation have weaker relationships. Future work should be devoted to developing theories on differential relationships of prosocial values with giving and volunteering and testing these theories.

Our most important result is that denominational differences in donations of money and time by church members to non-religious organizations are more strongly rooted in social values such as altruism, responsibility for the common good, and trust in fellow citizens than are religious contributions (as predicted in hypothesis 6). Opinions about "who is your neighbor" are translated in civic engagement that benefits strangers. Religion expands the identification with distant others as "neighbors" who deserve help.

However, two findings suggest that the theoretical distinction between conviction and community aspects of religion is blurred in practice. We found that the relationships of altruistic values and salience of religion with religious giving and volunteering were diminished when the frequency of church attendance is taken into account. This suggests that the influence of altruistic values and salience of religion is partly mediated by church attendance: people with more altruistic values and people for whom religion is important in their daily lives are attracted to church more strongly, and when visiting church, they get more involved in giving and volunteering. Because our data are cross-sectional, we cannot draw definite conclusions on the mediational role of church attendance. Future research should use a longitudinal design in order to establish the causal order of prosocial values and church attendance with more confidence.

Our conclusions on the role of conviction and community differ from those drawn in previous research (Jackson *et al.* 1995; Lam 2002; Uslaner 2002a; Wilson and Janoski 1995). It could be that the relationship between values and giving and volunteering is tighter in the Netherlands than in the U.S. and Canada. If prosocial values particularly motivate giving to strangers, as we have argued, Dutch philanthropy should be more strongly value-based than U.S. philanthropy because national and international causes have a more prominent position in the Dutch than in the U.S. philanthropic sector. If this reasoning is correct, it goes against the hypothesis of Uslaner (2002a) that social values are more strongly related to civic engagement in more individualistic cultures, because Dutch culture is probably less individualistic than American culture. Further cross-national research on the influence of community and conviction aspects of religion is needed to test these hypotheses.

However, cross-national differences are unlikely to be the whole story because our conclusions also differ from previous studies on volunteering in the Netherlands (Bekkers 2000; Dekker and de Hart 2002). We believe that our study also draws different conclusions than previous research because we included more extensive measures of social values.

DISCUSSION

Despite the improvements we made on previous research, we were unable to "explain away" denominational differences completely. Controlling for community aspects of religion as well as social values, denominational differences sometimes remain quite substantial. Striking differences are for example that religious donations among the Rereformed

are €300 higher than among Catholics and that Catholics are about twice more likely to volunteer outside church than all other religious groups. Of course, it is possible that these differences are due to unmeasured community aspects of religion and social values. For instance, the Catholic Church has a more vertical organization structure than Protestant churches. It is possible that denominations in which congregation members have more say in local decisions and theological discussions generate a greater sense of responsibility for the common good. Another hypothesis that may explain the greater generosity to religious organizations among Protestants is that more strict religious beliefs lead to higher religious donations. However, these hypotheses cannot explain the high level of non-religious volunteering among Catholics. This finding remains rather puzzling. A speculative hypothesis is that Catholics are socialized with a more positive attitude with regard to non-religious institutions for public goods. There is some evidence that children of Catholics are more likely to translate the parental example of engagement in voluntary associations into nonreligious volunteerism than children from Protestant families (Bekkers 2007). This may indicate a more distrusting attitude among conservative Protestants towards secular institutions (Uslaner 2002a), a greater freedom for Catholics to join non-religious groups, or both.

The conviction-community distinction is appealing because it distinguishes intrinsic motives to give and volunteer coming from within the person and external forces that lead people to giving and volunteering. We view intrinsically motivated behavior as more desirable than behavior motivated by external factors. Volunteering is less voluntary when it is done for extrinsic motives. Anecdotal evidence suggests that volunteering may sometimes not be voluntary at all, that an obligation to the community cannot be avoided without losing friends (Van Daal, Plemper, and Willems 1992:62-63). Our results show that it is not uncommon to volunteer in response to social pressure. We often volunteer because we cannot say no. Volunteering outside church is more strongly related to altruistic values than religious volunteering. The difference in the relationship between prosocial values and charitable donations to church and other organizations was even more pronounced. Contributions of time and money to church are less strongly value-based than contributions to other fundraising nonprofit organizations. The massive trend of secularization may reduce the future size of Dutch philanthropy, albeit with a time lag of approximately one generation because even those who are not active church attendees any more have been socialized in a religious context. Ultimately, secularization may change the motives for philanthropy in a value-based direction.

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NOTES

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'Although the differences between members of the four religious denominations are substantial, we want to emphasize that there are also large differences between different streams *within* the Reformed and Rereformed Church. Within the Reformed Church, members of the Gereformeerden Federation ('Gereformeerde Bond') scored

highest on the majority of variables (*e.g.*, 83% weekly church attendance), and the Latitudinarians ('Vrijzinnigen') scored lowest (13% weekly church attendance). There are also large differences between the various types of Rereformed Churches, with members of the Rereformed congregations ('Gereformeerde gemeenten') scoring lowest (*e.g.*, 40% weekly church attendance) and the strict Calvinists ('Vrijgemaakt gereformeerden') scoring highest (97% weekly church attendance). Because the numbers of observations for these subdenominations were too small, members of different streams within the Reformed Church and the Rereformed Churches were collapsed.

²Results of the first stage of the Heckman regressions are available upon request. In the first stage, the relationships of prosocial values were generally weaker than in the second stage.

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