

## **Religious Attitudes and Charitable Donations**

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*Nonprofit organizations play a vital role in the United States, often providing goods and services to populations where no alternative is available. We expand the understanding of nonprofit management by focusing on the influence of an individual's religious attitude on their charitable donations. Using a survey of 1,530 households, we find that religiously conservative individuals contribute more than liberals both in terms of support to religiously affiliated nonprofits and total donations to nonprofit organizations. The findings of this study hold important implications for nonprofits in terms of the types of services they provide and the stipulations placed upon service recipients.*

### **INTRODUCTION**

There are nearly 1.6 million nonprofit organizations registered with the Internal Revenue Service of the United States (Roeger, Blackwood, & Pettijohn, 2012).<sup>1</sup> In 2010, these organizations spent an estimated \$1,937 billion and employed 10.6 percent of the labor force. Not only does the nonprofit sector play a key role in the economy, accounting for about 5.5 percent of GDP (Roeger, Blackwood, & Pettijohn, 2012), but its organizations engage the economy by providing some form of public or social service to more than 70 million Americans each year (Johnson, Tompkins, & Webb, 2002). The continued ability to provide these services is dependent upon financial resources, including grants, fees for service, service contracts, and charitable donations. Although charitable donations by individuals accounted for only 23.8 percent of total revenue in 2010, it has seen remarkable growth, increasing by more than 70 percent between 1996 and 2010, from \$123.9 billion to \$211.7 billion (Roeger, Blackwood, & Pettijohn, 2012).

Research into the financial management and budgetary practices of nonprofit organizations has long sought to understand the determining factors of an individual's charitable donations (Bennett, 2012; Brooks, 2003; Bushee, 1943; Iannaccone, Olson, & Stark, 1995). The factors hold increased importance as the availability of resources has diminished and the number of nonprofits seeking those resources has increased in recent years (see Ashley & Faulk, 2010). Understanding what drives a person to give can help nonprofit organizations develop targeted campaigns to generate the funds necessary to meet their mission.

A number of studies have shown that an individual's religious beliefs do play an important role in whether that individual makes a charitable donation (Brooks, 2006; Guo, Webb, Abzug, & Peck, 2013; Will & Cochran, 1995); however, we argue that there are two sides of religion: the tenets of religion and the attitude of the practitioner toward those tenets (see Park & Smith, 2000; Kristensen, Pedersen, & Williams, 2001). An individual's religious attitude acts as a moderator between their behavior and their belief system, such that a more liberal attitude suggests a degree of theological openness and diversity and a more conservative attitude leads to a strict, literal application of religious tenets. Religious attitude may influence the decision to give charitable donations to religious and secular nonprofit organizations, as well as the expectation of programmatic outcomes. As contributors are given increased access to decision makers in exchange for financial resources (Nicholson-Crotty & Nicholson-Crotty, 2004), they could influence the direction and policies of the organization to align with their own attitude, potentially shifting the organization's social service intent to align with their own attitude.

Our results indicate that respondents who identify themselves as very conservative in their religious beliefs have higher religious contributions than very liberal religious respondents. Although religious donations for those identifying themselves as very conservative in their religious beliefs are higher across the entire conservative-liberal spectrum, statistical differences are only noted with some of the groupings across the spectrum. With support for religious beliefs and religious donations, we turn our attention to secular donations. The conservative-liberal spectrum is found to have no statistical influence on secular donations. We then investigate religious beliefs and total donations to charitable organizations. We find that very conservative respondents have higher donations than all the groups contained within the self-reported conservative-liberal spectrum. This supports prior research that identifies religious conservatives as contributing more annually (Brooks, 2006) for religious contributions; however, our results indicate about a 50 percent decrease in total contributions as we move from very conservative toward very liberal. As the importance of the nonprofit organization in American society continues to grow, we recognize that the individuals funding their programs can impact the tone of the programs they support, raising further research questions that focus on funding and its effect on government support of nonprofits.

The remainder of this paper is structured as follows: Section II establishes a theory of charitable donations that takes into account the individual's religious attitude. Section III discusses the data and our model specification to estimate the effect. The empirical results are presented in Section IV, and Section V provides a discussion of the findings with concluding remarks.

## **THEORY OF CHARITABLE DONATIONS**

Many religions encourage the social participation of their followers (Lim & Putnam, 2010), some of whom have an established requirement of financial support or alms-giving (Brooks, 2003). For example, one of the pillars of Islam is the zakat, a practice of charitable giving at 2.5 percent of income (Singer, 2008). A similar practice is observed within Christianity, which has an established tithe of 10 percent (Dahl & Ransom, 1999). Research across a number of fields, including public administration, sociology, and economics, has long sought to understand the relationship between religion and charitable donation (Brooks, 2003; Guo, Webb, Abzug, & Peck, 2013; Iannaccone, Olson, & Stark, 1995; Stoizenberg, Blair-Loy, & Waite, 1995). This research has shown that religion does play an important role in influencing whether an individual makes a contribution (Ortberg, Gorsuch, & Kim, 2001; Will & Cochran, 1995). There are, however, two sides of religion: the tenets of religion and the attitude of the practitioner towards those tenets (Park & Smith, 2000; Kristensen, Pedersen, & Williams, 2001; Paxton, Reith, & Glanville, in press). It is the first of these two sides on which the extant literature has focused, but it would be a mistake to assume that both sides have an identical effect on charitable behavior.<sup>2</sup>

To understand religious attitude we must first understand how it relates to the tenets of religion and its role within the greater notion of religion. Religion, or rather the engagement with religion, is complex. There are a growing number of religions that are currently in practice throughout the world, each of which is accompanied by a distinct set of rules and tenets that guide followers in their religious practice

(Iannaccone, Olson, & Stark, 1995; Lim & Putnam, 2010). To belong to a particular religion is to accept its tenets as truth. Nonetheless, religious practice is a personal act. As individuals engage with the practice of religion they bring their own experiences and judgments, which in turn influence how they engage with the established tenets. For example, the religious tenets of Judaism are outlined in the Torah. Although its tenets are consistent throughout Judaism, many individuals and sects choose a style of adherence to the Torah that represents their own ideals or attitudes.

An individual's religious attitude acts as a moderator between their personality or behavior and their religion of choice. Although no common definition of religious attitude exists (Kristensen, Pedersen, & Williams, 2001; Greer, 1983), we understand it as the degree of strictness to which tenets are followed. There are those who are compelled to observe religious texts literally and practice by following the tenets of those texts unquestioningly, but there are also those who take the same text as a set of figurative examples and practice based on a broad, interpretative meaning. This range of practice can be seen in terms of its degree of orientation: ranging between very conservative and very liberal. This degree of orientation allows us to understand a liberal attitude as one that is more open and accepting of theological diversity, whereas a conservative attitude is likely to display a stricter, literal approach to religious tenets. Such a distinction can be seen across the many sects and denominations within a religion. Armstrong (1993), for example, notes that there is extreme variation in how Christianity and Islam are practiced, from fundamentalist sects with a strict adherence to groups with a more liberal interpretation of religious practice.

Conservative attitudes play an important anecdotal factor in churches (Iannaccone, Olson, & Stark, 1995). Conservative churches, which religiously conservative individuals are more likely to attend, are better able to ward off free-riders, therefore raising the average participation level of members (Iannaccone, Olson, & Stark, 1995). Hoge (1994) generalizes this effect further in attempting to understand charitable contributions to religious organizations, writing that “[p]eople strongly committed to God and God's promises will give more money to the church” (p. 102). Based on the literature, we develop the following hypotheses:

*H<sub>1</sub>: Contributions to religious nonprofit organizations are positively affected by individuals who self-identify as religiously conservative.*

These arguments introduce another important distinction in this research—that is, the difference in the determinants of giving to religious nonprofits versus secular nonprofits. Because charitable giving can be viewed as a penance for poor religious adherence, the value that an individual receives from their giving would be maximized when directed toward a religiously affiliated nonprofit (Gruber, 2004). The same cannot be said for secular organizations, who must find other means to facilitate involvement. Secular nonprofits often operate within the same communities as religious nonprofits, at times providing similar services (Twombly, 2002). When presented with the competition, individuals are more likely to give to the organization to which they best relate, regardless of their degree of commitment toward the organization's goals. This can be seen within the research of Borgonovi (2008), whose study into religious pluralism finds that communities made up of individuals who are more conservative give more to religious charities. Moreover, secular giving is unaffected by the conservative-liberal-moderate ideological distinction.

The effect of religious attitude on secular nonprofits has been explored within the sociological literature on volunteerism (Park & Smith, 2000; Hoge et al., 1998; Hodgkinson, Weitzman, & Kirsch, 1990) though, like Borgonovi, the literature on volunteerism typically shows no effect of religious attitude on the amount of time volunteered to secular nonprofits. As a result, we hypothesize the following:

*H<sub>2</sub>: Contributions to secular nonprofit organizations are unaffected by individuals who self-identify as religiously conservative.*

Due to the mixed expectations of religious attitudes on the type of charitable giving, we also test the influence that religious attitudes have on the individual's total donations. However, we are presented with a choice in perspectives upon which to base our analysis. The individual aspects of total donations may have mixed results, but we argue that the summative effect is likely to take the directionality of the dominating affect. If religious attitudes positively influence donations to religious nonprofits, then the same attitudes would positively influence total donations. This is supported in the previous research, which finds that dedicated, religious practitioners have higher rates of giving and volunteering within their communities than other, less dedicated individuals (Hodgkinson, Weitzman, & Kirsch, 1990). This expectation leads us to:

*H<sub>3</sub>: Total Contributions to nonprofit organizations are positively affected by individuals who self-identify as religiously conservative.*

The last variable for which we state a hypothesis is that of increased interest in religion. According to Kristensen, Pedersen, and Williams (2001), increased interest in religion is highly correlated to a change in religious attitude (see also Ortberg, Gorsuch, & Kim, 2001; Paxton, Reith, & Glanville, in press). We expect that an increase in religious interest will increase giving for two reasons. First, as individuals become more engaged with a religion, the social network to which they are exposed expands (Ruiter & De Graaf, 2006). The expansion allows for a greater chance of being recruited for giving (Kristensen, Pedersen, & Williams, 2001). This is supported in the empirical research, which suggests that being asked to contribute to charitable activities through donations is an important predictor of actual behavior (Bryant et al., 2003; Freeman, 1997; Wilson, & Musick, 1999).

Second, a change in religious attitude has been linked to a spiritual awakening and greater self-awareness (Hodgkinson, Weitzman, & Kirsch, 1990). According to Wuthnow (1994), studies show that this change corresponds to an individual's search for an improved existence for themselves and others. Often, the search is manifested through charitable giving to the nonprofit organizations that they are associated with. If we argue that a change in an individual's religious attitude is accompanied by a change in engagement with religion, then we might expect that change to affect their charitable donations. This leads us to our hypothesis that:

*H<sub>4</sub>: Individuals with an increased interest in religion over the last five years will have higher donations to religious organizations.*

## **DATA AND METHODOLOGY**

To estimate the effects of religious attitudes on charitable contributions, we used data from Wuthnow's Arts and Religion Survey (1999), which was conducted in the spring of 1999. Administered by the Gallup Organization, the survey asked a randomly selected sample of 1,530 non-institutionalized adults living in the 48 contiguous states about their religious practices, beliefs, household characteristics, and income. While most questions elicited categorical responses, several open-ended questions concerning the respondent's monetary donations to both religious and non-religious organizations were offered.

### **Charitable Donations**

Within the survey, a series of four questions are focused on monetary donations. Two of these questions focus on secular contributions and two questions concentrate on religiously oriented contributions. For secular donations, respondents were asked to recall their household's previous donations to arts and cultural organizations and other non-religious charities. These contributions are added together to proxy for secular donations.

The two remaining questions pertain to donations to one's own congregation and donations to other religious organizations, programs, or causes. Given the involvement of many congregations in providing

social services and programs to their communities (Havens, O'Herlihy, & Schervish, 2006), providing a definitive distinction between responses to these two questions is difficult. As both questions deal with religiously directed contributions and the intent behind this paper is to examine religiosity, this study sums the two responses to determine total charitable contributions to religious organizations. The combined variable is then used as our proxy for religious donations.

To assess the implications of religiosity on total donations, we aggregate secular and religious contributions to derive our measure of total donations. Given the nature of donations, the distribution of donations is heavily skewed toward zero (an individual's decision to contribute zero dollars). The non-normality of this distribution suggests that a transformation was necessary. Taking the log of donations appears to have been the best option and this choice is supported by the previous literature (Hood, Martin, & Osberg, 1977; Stoizenberg, Blair-Loy, & Waite, 1995). Because the natural log of zero is undefined, one dollar was added to every respondent's reported donations. For someone whose actual donations were equal to zero, the value of the logged variable is also equal to zero, and the impact on those who did contribute is minimal.

### **Religious Attitude**

As part of Wuthnow's survey, respondents were asked to self-identify their religious attitude on a scale of "1" to "6", "1" indicating very conservative and "6" indicating very liberal. The ordered variable allows an opportunity to assess changes along the conservative-liberal continuum.

### **Other Independent Variables**

Although this study focuses on the relationship between self-identified religious attitudes and charitable contributions, the literature reminds us that other factors also impact an individual's contribution. To account for these factors, a series of variables are included in this study, including measures of the respondent's self-defined socio-demographic and socio-economic status, political ideology, and geographic determinants.

Wuthnow's survey provides data on income brackets as identifiers of household income. Using brackets rather than interval data makes it more difficult to assess the impact income has on any dependent variable (Buddin & Do, 2002). The difficulty that income brackets present is the generation of coefficients with unusual and often awkward interpretations. To address the issue of interpretation, respondents' incomes are set equal to the median of the declared bracket, generating the variable *expected income*.<sup>3</sup>

Confounding the bracket issue is the response rate of charitable donors. Of the donors in the sample, 8.5 percent responded to the question of household income with a response of either "don't know" or "refuse to answer". While this is less than the typical 15 percent non-response rate on income survey questions (Brooks, 2004), the absence of such answers cannot easily be ignored. There is reason to believe that such responses are not randomly distributed across the sample, and dropping these cases creates systematic bias (Brooks, 2004). To prevent this bias, it is possible to impute income for the missing values. A single regression including socio-economic and demographic characteristics was used to predict income (Battaglia et al., 2002). A second variable was created to indicate the difference in the expected percent change in donations due to a respondent's unwillingness to answer the income question, represented as *no income*.

While the coefficients on the control variables of expected income, college education, and post-college education are likely to be positively biased as a result of wealth's omission, it does not appear likely that such omission biases the coefficients of the variable of interest—those established as self-identified religious attitudes. When expected income was regressed on the independent variables of interest, the explained variance was only 2.7 percent, indicating that there is virtually no relationship between income and self-defined religious attitudes. Such a conclusion was empirically supported by the work of Iannaccone (2003) when he reported no relationship between real income and church attendance.

Such a conclusion implies that the omission of wealth does not bias those variables most pertinent to answering the extent to which self-defined religious attitude impacts charitable donations.

A control that interacts age and marital status is included to account for the competing theories of family life cycles and age with charitable donations. The family cycle theory suggests that married couples, particularly those with children, are more likely to participate in religious activities than are childless couples. Families may become involved in church because of the expectation that participation contributes to a child's upbringing. At the same time, religious organizations tend to encourage both marriage and parenthood, indicating that knowledge of participation in religious activities prior to marriage may be an important factor when determining the directional effect. It has also been shown that religiosity increases with age (Stoizenberg, Blair-Loy, & Waite, 1995). This increase in religious behavior may affect religious donations since donations can be affected by both age and marital status through an increase in participation. The inclusion of the interaction term addresses the possibility that these two theories are, in fact, jointly responsible for any increase in contribution.

Given our interest in understanding changes due to self-identified religious attitude, each of the dependent variables is transformed into logarithmic form. Although the charitable contribution literature has relied on both ordinary least squares (OLS) and Tobit regression techniques to estimate the size and direction of effects, our decision to use Tobit<sup>4</sup> is based on the measurement of the donation variables. The survey asks the respondent approximately how much money did you and the other family members in your household contribute to a nonprofit. This question ignores the monetary contributions of property or in-kind services, thus indicating censoring from below since all non-monetary contributions would indicate a zero contribution. We note that contribution in the literature has included money and monetized giving (in-kind property and services) thus supporting our decision to use a censoring regression technique (e.g., Schervish & Havens, 1997; Venable et al., 2005).

## FINDINGS

To begin the analysis, we offer Table 1, which includes all the variables used across the three different models associated with donations. The table presents the descriptive statistics for all the variables associated with each model along with the number of observations (N) used in the analyses.

The results for the descriptive statistics show that the mean of the indicator and interval variables are all quite similar and the distributional spread across the three models is similar. This consistency indicates that no large changes in individual responses are noted across the models, although the numbers of respondents vary. We note that the average respondent's age is about 51 years old; she is married and has one child in the household. About 16 percent of respondents identify themselves as very religiously conservative, about 14 percent identify themselves as very religiously liberal, and approximately 39 percent indicate that their interest in religion has increased over the last five years. About 11 percent identify themselves as very conservative regarding both religion and politics. In contrast, only about 5 percent identify themselves as very liberal in both politics and religion. Church membership is about 68 percent while weekly attendance is about 38 percent of respondents. The average respondent is indicated as giving a larger amount to religious than secular nonprofits.

The empirical relationship between self-identified religious attitudes and charitable contributions is summarized and reported in Table 2. Statistical support is found indicating that respondents who identify themselves as very conservative in their religious beliefs have higher religious contributions than very liberal religious respondents,<sup>5</sup> providing some support for hypothesis 1; however, although religious donations for those identifying themselves as very conservative in their religious beliefs are higher across the entire conservative-liberal spectrum, statistical differences are only noted with some of the groupings across the spectrum for religious donations. These results are present with political beliefs controlled, a result that supports Brooks' (2003) outcomes. The findings for hypothesis 1 provide some support for Hoge's (1994) generalization that commitment to God will increase church support; however, this is tempered by the inconsistent statistical effect across the religiosity spectrum.

Turning our attention to secular donations, we find support for hypothesis 2 where we stated that religiosity would have no effect on secular donations. The resulting outcome is similar to the prior literature where the conservative-liberal spectrum was found to have no statistical influence on where the

conservative-liberal spectrum was found to have no statistical influence on volunteerism (Borgonovi, 2008; Park & Smith, 2000; Hoge et al., 1998; Hodgkinson, Weitzman, & Kirsch, 1990). Attending to hypothesis 3, where we state that conservatives will donate more to overall donation, we find that very conservative respondents have higher donations than all the groups contained within the self-reported conservative-liberal spectrum. This provides support for hypothesis 2. Brooks (2006) contends that religious conservatives contribute more annually, but the level of contribution is only minimally larger than religiously liberal individuals, an outcome that our results would support for religious contributions; however, our results indicate about a 50 percent decrease in total contributions as we move toward very liberal.

**TABLE 1**  
**DESCRIPTIVE STATISTICS BY MODEL**

<i>Category</i>	<i>Variable</i>	<b>Total Donations</b>		<b>Religious Donations</b>		<b>Secular Donations</b>	
		<i>Mean</i>	<i>Standard Deviation</i>	<i>Mean</i>	<i>Standard Deviation</i>	<i>Mean</i>	<i>Standard Deviation</i>
<b>Dependent Variable</b>	Total Donations (Natural log)	5.10	2.74				
	Religious Donations (Natural log)			4.42	3.03		
	Secular Donations (Natural log)					2.78	2.62
<b>Religious Attitudes</b>	Very Conservative	0.16		0.16		0.16	
	2	0.14		0.14		0.14	
	3	0.21		0.22		0.21	
	4	0.23		0.23		0.24	
	5	0.12		0.12		0.12	
	Very Liberal	0.14		0.13		0.13	
	Increased Religiosity	0.39		0.39		0.39	
	Optimistic about the Future	0.75		0.75		0.75	
	Catholic	0.25		0.25		0.25	
	Other Religious Affiliation	0.10		0.10		0.10	
No Religious Affiliation	0.06		0.06		0.06		
<b>Moral Obligation</b>	Volunteer	0.28		0.28		0.28	
	Church Member	0.68		0.68		0.69	
	Attend Religious Service Weekly	0.38		0.38		0.39	
	Attend Religious Service Monthly	0.14		0.14		0.14	
	Attend Religious Service a Few Times a Year	0.25		0.24		0.24	
<b>Socio-Demographic</b>	Some College	0.25		0.25		0.24	
	College	0.15		0.16		0.15	
	Graduate/Professional School	0.09		0.09		0.09	
	Age	50.50	16.77	50.44	16.68	50.91	16.99
	Boomer - Born between 1946 & 1964	0.43		0.43		0.43	
	Black	0.13		0.13		0.13	
	Asian	0.01		0.01		0.01	
	Hispanic	0.07		0.07		0.06	
	Immigrant	0.05		0.05		0.05	
	Male	0.47		0.47		0.47	
	Very Conservative (Very Conservative both Religion & Political)	0.11		0.11		0.11	
	Very Liberal (Very Liberal both Religion & Political)	0.05		0.05		0.05	

<b>Socio-Economic</b>	Expected Income	42,473	33,198	42,965	33,653	41,852	33,317
	Income Greater Than \$150,000 Annually	0.02		0.02		0.02	
	No Income	0.07		0.07		0.08	
	Father College Educated	0.11		0.11		0.11	
	Mother College Educated	0.05		0.05		0.05	
	Parents Financially Stable	0.33		0.34		0.33	
<b>Family Characteristics</b>	Married	0.68		0.68		0.68	
	Divorced	0.12		0.12		0.12	
	Married Male	0.37		0.37		0.36	
	Interaction of Married and Age	33.51	26.57	33.49	26.48	33.69	26.73
	Number of Children at Home	1.07	1.20	1.07	1.19	1.06	1.20
<b>Political Ideology</b>	Very Conservative	0.17		0.17		0.17	
	2	0.16		0.16		0.16	
	3	0.19		0.19		0.19	
	4	0.26		0.26		0.26	
	5	0.14		0.14		0.13	
	Very Liberal	0.08		0.08		0.08	
<b>Geographic Characteristics</b>	Small City	0.35		0.35		0.36	
	Large City	0.31		0.30		0.29	
	Midwest	0.24		0.24		0.24	
	South	0.37		0.37		0.36	
	West	0.20		0.20		0.20	
	Interaction of Black and South	0.07		0.07		0.07	
	N	740		758		787	

Turning to those with an increased or renewed interest in religion, the findings show that the expected religious contributions for respondents with an increased interest in religion over the past 5 years were 50 percent higher than respondents with a steady interest in religion. Our results indicate this positive effect for religious donations and for total donation. We find this to be expected since total donations are highly influenced by the religious donations that are about one-and-a-half times the size of secular donations on average.

While the study has focused on self-identified religious attitudes, the previous research on charitable contributions reminds us that other factors are also important in determining the final outcome (Regnerus, Smith, & Sikkink, 1998; Brooks, 2003; Iannaccone, 2003; Brooks, 2006). We identify some noteworthy and important outcomes with our control variables. Volunteerism is positively related to both total donations and secular donations but is not, however, statistically influential on religious donations. This may be due to church membership and church attendance, which may include aspects that individuals would, outside of church, identify as volunteerism such as assisting with ushering during church services or engaging in the children's Bible studies at church. Prior literature had indicated that religious participation and fulfillment of a moral obligation are expected to impact total donations (Ortberg, Gorsuch, & Kim, 2001). Unsurprisingly, as outlined in Table 2, the results support the previous literature, with church members expected to contribute at least five times more than non-members with similar characteristics regarding both total and religious donations. Considering religious preference, persons of Catholic affiliation are expected to contribute significantly less than Protestants, who composed our reference group, in both total and religious donations. Attendance patterns are also shown to be a predictor of total and religious charitable contributions, suggesting that individuals who attend more frequently are likely to contribute more than those who attend less often.

Our socio-economic controls regarding income follow a similar pattern to those found in Brooks (2003), where little economic effect is found for income although statistical significance is present. The

socio-demographic controls show an effect for all college levels on secular donations, which drops to a small effect for those with some college on total donation and no effect for religious contributions. We find some impact for family characteristics. We find a negative effect for divorce on both total and secular donations, while an increase in the number of children at home reduces both religious and total donations on average. Across the entire political spectrum we find no influence on any of our donation measures, an outcome that is present in the prior literature. The only geographical influence that is present consistently across our donation measures is for blacks residing in the south who consistently give more in donations.

**TABLE 2**  
**TOBIT REGRESSIONS OF SELF-IDENTIFIED RELIGIOUS ATTITUDES ON DONATIONS**

Category	Variable	Total Donations		Religious Donations		Secular Donations	
		Coef.(b)	Relative Effects	Coef.(b)	Relative Effects	Coef.(b)	Relative Effects
<b>Religious Attitudes</b>	Very Conservative (Reference Group)						
	2	-0.750 ^	-0.528	-0.599		0.673	
	3	-0.608 ^	-0.456	-0.558 ^	-0.428	0.638	
	4	-0.646 ^	-0.476	-0.337		0.513	
	5	-0.729 ^	-0.518	-0.765 ^	-0.535	0.859	
	Very Liberal	-0.862 ^	-0.578	-1.515 *	-0.780	1.139	
	Increased Religiosity	0.405 *	0.499	0.617 **	0.853	0.071	
	Optimistic About the Future	-0.280		-0.257		-0.130	
	Catholic	-0.446 ^	-0.369	-0.549 *	-0.430	-0.078	
	Other Religious Affiliation	-0.121		-0.314		0.926 *	1.524
No Religious Affiliation	0.791 ^	2.206	-1.059 ^	-0.653	1.889 **	5.613	
<b>Moral Obligation</b>	Volunteer	0.517 **	1.677	0.297		1.152 ***	2.165
	Church Member	1.898 ***	5.673	3.318 ***	26.605	0.484	
	Attend Religious Service Weekly	1.667 ***	4.296	2.461 ***	10.717	-0.116	
	Attend Religious Service Monthly	1.179 ***	2.251	2.076 ***	6.973	0.549	
	Attend Religious Service a Few Times a Year	0.322		0.559		0.306	
<b>Socio-Demographic</b>	Some College	0.559 *	1.749	0.363		1.453 ***	3.276
	College	0.633		0.667		1.508 ***	3.518
	Graduate/Professional School	0.788		0.598		2.404 ***	10.067
	Age	-0.005		0.001		-0.010	
	Boomer	0.486 *	1.626	0.294		0.620 ^	0.859
	Black	-2.557 ***	-0.922	-2.816 ***	-0.940	-2.829 ***	-0.941
	Asian	-1.966 ^	-0.860	-1.022		-1.134	
	Hispanic	-0.436		-0.125		-0.387	
	Immigrant	-0.214		-0.491		-0.986	
	Male	0.447		1.015 *	1.759	0.059	
Very Conservative	-0.670		-0.716		-0.189		
Very Liberal	-0.319		-0.417		-1.218		

<b>Socio-Economic</b>	Expected Income	0.000 ***		0.000 ***		0.000 *
	Income per Family Member	0.000		0.000 ^		0.000
	Income Greater Than \$150,000 Annually	1.207 *	2.343	0.701		0.971
	No Income	0.260		0.274		0.663
	Father College Educated	-0.563		-0.592		-0.625
	Mother College Educated	1.019 **	1.770	1.281 **	2.600	1.354 * 2.873
Parents Financially Stable	-0.098		-0.185		-0.141	
<b>Family Characteristics</b>	Divorced	-0.692 ^	-0.499	-0.534		-1.105 * -0.669
	Married Male	0.120		-0.432		-0.082
	Interaction of Married and Age	-0.001		-0.002		-0.001
	Number of Children in Home	-0.326 *	-0.278	-0.408 **	-0.335	-0.139
<b>Political Views</b>	Very Conservative (Reference Group)					
	2	-0.009		0.094		-0.287
	3	0.493		0.487		-0.070
	4	0.124		0.134		0.070
	5	0.500		0.322		0.352
	Very Liberal	0.261		0.190		-0.024
<b>Geographic Characteristics</b>	Small City	-0.153		-0.362		-0.793 * -0.548
	Large City	-0.424 ^	-0.375	-0.375		-0.878 * -0.584
	Midwest	0.687 *	0.369	0.369		0.438
	South	-0.076		-0.530		-0.758
	West	0.646 *	0.908	0.063		0.362
	Interaction of Black and South	2.239 ***	8.384	3.026 ***	19.615	1.871 * 5.495
	Constant	2.575 **		0.679		-0.198
	Sigma	2.378 ***		2.597 ***		3.481 ***
	N	740		758		787

^ p<.10 \* p<0.05, \*\* p<0.01, \*\*\* p<0.001

## ANALYSIS AND CONCLUSION

There has been a growing consensus that we have moved from a period of state-centered action to one where “third parties, often nonprofits...deliver social services and generally act in the name of the state” (Milward & Provan, 2000, p. 359). As we begin to further increase our reliance on the nonprofit sector for the provision of social services (Havens, O’Herlihy, & Schervish, 2006), it becomes important to understand the intent behind these organizations in contrast to the intent of the government actions they are replacing. At the root of this change is a shift in the national policy agenda, occurring when President Reagan declared that government “is not the solution to our problem” (cited in Eikenberry, 2007, p. 858). Examples of the shift from government provision to the nonprofit sector can be seen in President Clinton’s charitable choice amendment and President Bush’s faith-based initiative.

As a conservative tide continues to sweep the United States<sup>6</sup> (Banks, 2008; Pew Forum on Religion and Public Life, 2007), several changes have been made in the area of non-profit funding and financing. Not only are faith-based organizations providing social services (Havens, O’Herlihy, & Schervish, 2006), but they are now eligible to receive federal funding through the Faith-Based Initiative Program (The White House, 2008). The involvement of private and religious charities is influencing the provision of public goods, with over \$1 billion annually, or 8 percent of grant money, from the Departments of

Education, Justice, Labor, Housing and Urban Development, and Health and Humans Services being awarded to religious organizations (The White House, 2008).

Identifying the influencing factors of an individual's donations to religious and secular organizations continues to develop our understanding of the revenue patterns of the nonprofit sector. We have contributed to this literature by our investigation of self-defined religious attitudes. Missing from this research, however, are measures of an individual's perception of effectiveness and efficiency. Such information, if collected, could be useful in several ways. For example, if individual perceptions of organizational effectiveness are influenced by religious views and attitudes, an expectation is that contributions are impacted. This impact is not currently accounted for in our model or any other of which we are aware. A measure of efficiency perception could also explain why the federal government is awarding funds to faith-based organizations. If the general public believes that religious organizations can deliver services more efficiently than government or secular nonprofits, then public administrators are influenced toward that view or acquiesce to public opinion.

Given the change in the role of the nonprofit sector, the management and improvement in efficiency of these organizations have been discussed to great length in the literature (see Eikenberry, 2007). Absent from the discussion, however, is a dialogue about the new role and expectations for the individual in the nonprofit sector. To grasp this contrast, this paper has focused on understanding the individual donors behind these organizations. While the literature has addressed many of the issues behind the determinants of charitable contributions, we expand that discussion by introducing the impact of an individual's self-identified religious attitude on their propensity to give. Using Wuthnow's Arts and Religion Survey, this paper has found strong evidence to suggest that those identifying themselves as religiously very conservative are expected to contribute more than the self-identified very liberal, both in total and religious contributions.

The finding has several important implications, the first of which deals with the increase of religious conservatism throughout the United States. As the importance of the nonprofit organization in American society continues to grow, we recognize that the funding of their programs is likely to come from moderate and/or conservative sources. What impact do these sources have on the tone of the programs they support? According to Havens, O'Herlihy, and Schervish (2006), religiously affiliated households not only give more to religious organizations, but also contribute at higher rates and in greater amounts than other households to secular causes. We can hypothesize based on experience that those who contribute the most will play the largest role in determining the organization's mission. If religious and total donations are both reliant upon individuals with religiously conservative attitudes, can we then expect these nonprofit organizations to potentially take an ever-increasing moderate to conservative tone? Froelich (1999) notes the need for nonprofit organizations to diversify their sources of revenue collection lest they become subject to the constraints and pressures placed upon the organization by large donors. Despite the insistence by some that charitable organizations have a moral responsibility to provide services to those in need, the propagation of the line between an ever-liberalizing society and the steadily conservative church lays the potential that the nonprofit sector will no longer fulfill the needs of society. Should this happen, can we expect to see a rise in the contributions of liberal individuals or will the provision of social goods be returned back to government control? While we do not have the answer to such questions, as public administration continues to investigate the nonprofit sector, we must decide how we want its future to look.

## ENDNOTES

1. This does not include religious congregations and other small nonprofits. Including these in the total number of nonprofit organizations, the estimate is closer to 2.3 million (Roeger, Blackwood, & Pettijohn, 2012).
2. We do not discount the importance of the religious tenets on giving. We encourage readers wanting to learn more about this effect to see the work of Brooks (2003), Hoge (1994), Regnerus, Smith, and Sikkink (1998), and Stark (2006).

3. This is problematic for several reasons. First, it assumes incomes are normally distributed within each bracket. Second, the variance of income is significantly decreased because the top bracket is open-ended (household income greater than \$150,000), providing no clear median. For analysis purposes, households with incomes above \$150,000 are classified as having incomes equal to \$150,000. A dummy variable is then used for individuals within this bracket to capture any differences that are ignored in the median approach.
4. We also analyze the data ignoring the potential for censoring at zero. We find that our conclusions are robust to the alternative technique of OLS.
5. Relative effect was calculated using the approach outlined by Halvorsen and Palmquist (1980). The formula for this approach is as follows: Relative effect =  $e^b - 1$  in a semi-log model.
6. After the election of President Obama in 2008, it was generally assumed that the United States was beginning a move toward liberalism. Our reference to the conservative tide, however, is based on two arguments. First, while the Democratic Party gained control of the legislative and executive branches, the conservative victories of constitutional amendments in states carried by President Obama suggest not a move towards liberalism but a move away from President Bush (Banks, 2008). Second, despite democratic control, polling shows that nationally, more Americans still identify themselves as more conservative than liberal (Pew Forum on Religion and Public Life, 2007).

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