Exploring philanthropic behavior and tax incentives: Motivations and trends in individual giving in the Czech Republic

***Blanka Jarolimova*[1]**

[1] *Tomas Bata University in Zlín, Faculty of Management and Economics, Department of Finance and Accounting, Czech Republic, ORCID: 0000-0001-9940-5734, jarolimova@utb.cz (corresponding author).*

Abstract: *Philanthropy is defined as accommodating behaviour towards other members of society, usually through charitable donations. Charity forms a significant part of the income for the non-profit sector in many countries and is often directly supported through government tax policies. This article focuses on new empirical findings and applicable conclusions. It discusses the development of individual giving, motives, causes, and effects of philanthropic behaviour of individual donors in the Czech Republic. The tax incentive in the form of a tax deduction for donations means that the taxpayer bears part of the value of the donation, and part is transferred to the state by the taxpayer using the tax savings equal to the tax rate. Emphasis is placed on how current government policy, through charitable tax deductions from income tax, directly affects the volume of philanthropy in the economy. Philanthropy in the Czech Republic has unique characteristics influenced by its historical, cultural and economic context. This paper examines the motivations behind individual giving in the Czech Republic and evaluates the role of tax incentives compared to other motivators such as personal satisfaction and altruism. Utilizing a survey of 1,050 respondents, combined with regression and correlation analyses, the study reveals that tax incentives are a minor motivator for most donors, with only 2% identifying them as their primary reason for giving. Instead, personal satisfaction and altruism dominate as the most significant motivations. Additionally, while higher-income donors are more likely to utilize tax benefits, many remain unaware of these opportunities. The findings suggest the need for increased awareness campaigns and better integration of tax benefits into fundraising strategies. The study contributes to philanthropy by providing empirical insights specific to the Czech Republic and comparing these findings with existing literature.*

Keywords: *Giving, charitable giving, philanthropy, donation support, tax relief.*

JEL Classification: *D64, H24, L31.*

APA Style Citation: Jarolimova, B. (2025). Exploring philanthropic behavior and tax incentives: Motivations and trends in individual giving in the Czech Republic. *E&M Economics and Management*, *28*(4), 131–147. https://doi.org/10.15240/tul/001/2025-5-022

Early Access Publication Date: *October 3, 2025.*

Introduction

Philanthropy plays a crucial role in many countries by providing private support for a wide range of activities that benefit the public. Unlike government programs (which pursue public goals through public funding) and profit-driven ventures (which aim for private gain), philanthropy uniquely combines private actions for the public good. Most OECD countries encourage this sector by offering preferential tax treatment: philanthropic organizations are often tax-exempt for their activities, and individuals

or corporations donating to these causes can receive tax incentives that reduce the cost of their contributions.

Building on previous research and empirical data, this study explores whether tax incentives truly motivate individuals to give or whether other factors, such as personal satisfaction and altruism, play a more decisive role. Additionally, it examines demographic influences such as age, income, and education, providing a comprehensive picture of the philanthropic landscape in the Czech Republic.

Individual giving in the Czech Republic represents a significant phenomenon. Increasingly, individuals are dedicating their financial resources, time, and assets to support charitable activities and non-profit organizations. Individual giving evolves uniquely, influenced by historical, cultural, and economic factors. This article aims to provide an overview of the current state of individual giving, analyse the main motives of donors, and identify key areas that attract their support.

This study delves into the landscape of individual giving in the Czech Republic to understand individual donors' motives, behaviour, and demographics. It is based on primary data collected from a survey of 1,050 respondents and secondary data from various sources, including the Czech Statistical Office, the Financial Administration of the Czech Republic, and non-profit organizations.

Private giving constitutes an essential source of funding for public benefit activities or non-governmental non-profit organizations, both in the form of donations from individuals and corporate giving. Currently, in the Czech Republic, the only state support tool in the field of giving is the tax deduction of the donation value from the tax base. This tax relief for donations was implemented in tax legislation as early as 1993 within the framework of introducing the standard tax system of the market economy and has thus far remained the only tax tool supporting philanthropy. Therefore, support for giving has a firm place in our tax system; however, this support cannot be considered conceptual. This system is designed to favour donations provided to non-profit organizations, thereby contributing to the sustainable financing of their activities. At the same time, it faces criticism and proposals for improvement, particularly regarding administrative complexity and the availability of information on possible tax advantages.

There is no universally agreed-upon rationale for providing preferential tax treatment to charitable entities. Economic theory offers limited justification for tax relief for philanthropy, whether for the entities themselves or donations, primarily in situations where public goods are underprovided or where the activities of a philanthropic entity generate positive externalities. The under-provision of public goods suggests a combination of "market failure," "government failure," and "volunteer failure," meaning that neither the private sector, government, nor volunteer sector alone can supply an optimal level of public goods to maximize societal welfare. From the research perspective, it can be stated that giving in the Czech Republic remains outside the interest of the academic community, as there are no systematic statistical data on individual giving. There is also no other systematic research dedicated to this issue. Essentially, descriptive statistics on giving can be obtained from two basic sources, which offer only aggregated data. The first source is data from the Czech Statistical Office (CSO) (Czech Statistical Office, 2023), which provides so-called satellite aggregate data on non-profit organizations as part of statistical surveys. Another source is aggregated data from tax returns published annually by the Financial Administration of the Czech Republic (FA CR, 2023). As confirmed by Hladká et al. (2017), another source of information is data published directly by non-profit organizations, i.e., foundations, donor online platforms, and the nationwide association of donors – Donors Forum. However, the presented data significantly differ. The difference between the data published by both institutions in 2020 was EUR 68,000 and the gap widens annually.

The Czech government is aware of the situation, which is why, in 2022, it established a working group for private giving (Government Council for Non-Profit Organizations, 2023), which aims to propose measures to increase the motivation of individual donors to donate financial resources for public benefit purposes. An example of such measures may be raising awareness among individual donors about the possibility of deducting the value of the provided donation from the tax base. Individual donors often do not utilize this deduction option, which could explain the discrepancies in the numbers reported by the CSO and the FA CR. Furthermore, the current situation

does not allow for considering volunteer work as a deductible item from the tax base. Without quality research, however, everything remains in the realm of assumptions.

According to the Worldwide Governance Indicator (World Bank Group, 2023), the situation concerning the level of individual giving in the Czech Republic from a global perspective is not encouraging, as it has long been at the bottom of the individual giving ranking compiled from European countries. If we were to look for specific data reflecting the level of giving in the Czech Republic compared to other European countries, we could refer to the research conducted by the European Research Network on Philanthropy (ERNOP, 2017), according to which the ratio of giving to GDP in the Czech Republic was very low compared to other European countries. The Czech Republic donates more than three times less per capita to GDP than the United Kingdom, more than twice less than Germany or Denmark, and is comparable to countries such as Hungary or Spain.

The justification of tax deductions is a long-discussed topic. Donating reduces the taxpayer's tax liability and diminishes the taxpayer's available resources (Ackerman & Auten, 2011). Therefore, it is justifiable to consider the value of the gift when calculating the taxpayer's tax liability if the donation is eligible for a tax deduction and genuinely serves charitable or public benefit purposes. However, existing research (Andreoni, 2015; Andreoni & Payne, 2013; Auten et al., 2002; Feldstein & Clotfelter, 1976; List, 2011) suggests that tax benefits for donors rank low among the primary motivations. Tax deductions in the form of philanthropy have a positive effect but do not have a sufficiently strong motivational impact. Donors respond to tax incentives if the donation amount is personally significant and planned. Spontaneous donations are typically not made solely for tax savings. They are also limited mainly to high-income taxpayers and higher tax rates. The reward for giving in the form of lower tax liability for taxpayers with low tax rates is zero, and the tax incentive provides them with little or no motivation to donate.

Two key issues with tax incentives for donors are that they can be regressive and potentially undemocratic. Tax incentives may be regressive because higher-income taxpayers receive greater benefits than those with lower incomes, both in absolute and proportional terms, as deductions tend to benefit those in higher tax brackets more significantly. This raise concerns that tax incentives effectively channel public funds to preferred philanthropic causes, giving higher-income donors outsized influence over how tax revenue is directed. This influence may be problematic, especially if donors' priorities do not align with broader societal needs. Increasing government oversight of eligible entities for tax-advantaged donations could help mitigate these concerns.

1 Theoretical background

Economic theory provides a limited rationale for granting philanthropy tax deduction, mainly when insufficient public goods or philanthropic activities produce beneficial spillover effects. Studies by Andreoni (1990, 2015), Bekkers and Wiepking (2011a), and Feldstein and Clotfelter (1976) have established that tax incentives are often secondary motivators, overshadowed by intrinsic motivators like empathy and social responsibility**.** However, existing research lacks comprehensive data from the Czech Republic, where historical, cultural, and economic factors may uniquely shape philanthropic behaviour. This study aims to bridge that gap by providing empirical evidence from a large sample of Czech donors.

Conditions for applying tax benefits on donations are usually set by the income tax act of each country, where they are defined both in terms of content and value. The conditions are set for individuals as non-taxable parts of the tax base, where the total value of provided donations must be at least EUR 40 or 2% of the tax base. In total, deducting a maximum of 15% of the tax base is possible. The upper limit was increased to 30% in the years 2020 to 2026. In terms of content, the donation (gratuitous contribution) must meet other conditions; especially, it must be provided for a purpose specified by the income tax act, such as, e.g., science, research, culture, education, youth, healthcare, ecological, and humanitarian. Looking at the OECD Taxation and Philanthropy Report (OECD, 2020), it is straightforward that the Czech Republic is among the countries with the broadest range of worthy purpose categories to support giving.

Degasperi and Mainardes (2017), Feldstein and Clotfelter (1976), Mainardes et al. (2017) in their research point out that generally,

the primary source of income for charitable organizations is individual donations. According to them, this limits the scope of these organizations' activities, as the amount of funds from this group tends to be limited and unpredictable.

Bekkers and Wiepking (2011b) argue that philanthropic acts can be inspired by concern for the well-being of recipients. This leads to understanding what Grace and Griffin (2006) pointed out, that individual characteristics and demographic factors can provide a range of information for explaining donation behaviour. In cases of economic recession, this behaviour may not hold true, as Morgan and Breeze (2009) indicate that individuals tend to donate less during economic crises. This claim is supported by findings from Banks and Tanner (1999) and Smith and McSweeney (2007), who argue that when the economy is in recession, organizations seeking to raise funds must pay more attention to fundraising as donors tend to be more concerned with their financial situation.

For non-profit organizations to correctly target donors, it is essential to know their motivations. Giving can be defined as complex behaviour motivated by various social, economic, and psychological factors. There is a relatively rich body of research dedicated to donation motivations. Bekkers and Wiepking (2011a) reviewed approximately 550 articles to understand better donor behaviour and the attributes associated with these donors. They subsequently grouped variables into eight mechanisms of giving: awareness of need, solicitation, costs and benefits (tax relief), altruism, reputation, psychological benefits, values, efficacy. These mechanisms can provide a basic theoretical framework for future research explaining charitable giving. Other researchers such as Bennett (2009), Casale and Baumann (2013), Grace and Griffin (2009), Knowles et al. (2012), Konrath and Handy (2018), and Verhaert and Van den Poel (2011) also tried to understand the behaviour, motivations, and reasons why individual donors contribute to charity by identifying variables directly related to this individual behaviour. The last-mentioned divided motivations into private and public. Among the private are reputation, tax relief, and efforts to reduce negative or good feelings. Among the public are altruism, influence on changes, and creating new relationships. Degasperi and Mainardes (2017) limit their work to identifying external motivational factors that support individual monetary donations. They systematize eight external factors influencing individual giving, which appear in the literature and affect monetary donations: trust, reward, leadership influence, organizational characteristics, environmental influences, personal benefit, characteristics of beneficiaries, and future interest. They conclude that no single factor is significantly dominant.

Motivations driven by private and public benefits or external and internal factors are not always distinct and can often overlap. In other words, individuals may be motivated by various reasons for giving, encompassing both personal and societal benefits and external and internal drivers simultaneously. A review of the studies mentioned above reveals several common themes.

Altruism (sense of need) and empathy (awareness of need): altruism is one of the most frequently mentioned motivations for giving. Individuals who donate for altruistic reasons are motivated by the desire to help others without expecting any reward or benefit for themselves. Empathy, or the ability to empathize with others' situations, is key in this type of giving. Research shows that people with high levels of empathy are more frequent donors and give larger amounts. Other studies also point to the importance of empathy in moral decision-making and prosocial behaviour (Khalid & Dickert, 2022; Xiao et al., 2021).

Social pressures and reciprocal behaviour (being asked): social pressures and reciprocal behaviour are other significant motivations. Social norms and expectations can influence individuals to give, especially if giving is common in their social group. Reciprocal behaviour, where an individual donates in anticipation that their action will be reciprocated somehow, is also common. Studies have shown that personal requests for donations are more effective than impersonal ones (Andreoni et al., 2011), suggesting that social pressure and personal relationships significantly influence donation behaviour (Meer & Rosen, 2018). Research further suggests that social pressures can significantly impact individuals' decision to donate (Andreoni, 2015; Eckel et al., 2017).

Personal satisfaction (good feeling) and reputation: giving can also bring personal satisfaction and a sense of meaningfulness, known as the "warm glow" effect. This concept describes the joy and satisfaction an individual

experiences when helping others. This feeling can be so strong that it motivates people to give repeatedly (Andreoni, 1990). Recent studies confirm that intrinsic rewards play a significant role in the motivation to give (Giebelhausen et al., 2017).

Economic factors (tax relief): economic conditions and personal financial situations also influence the decision to donate. People with higher incomes and wealth tend to donate larger amounts, partly due to their greater financial capacity but also due to tax incentives and social prestige associated with philanthropy. Research also indicates that economic uncertainty can reduce the willingness to give, while economic stability can increase it (Wiepking & Bekkers, 2011b). Recent studies confirm that the economic situation plays a key role in donation decisions (Almunia et al., 2020; Duquette, 2016; Haruvy & Popkowski Leszczyc, 2022; Hood et al., 1977).

Motivations for giving are multifaceted and include altruistic desires to help others, social pressures and reciprocal behaviour, personal satisfaction, affinity and loyalty to organizations, economic factors, and the influence of marketing strategies. Understanding these motivations can help organizations plan their fundraising activities more effectively and increase donation rates.

2 Research and methodology

The research design aims to investigate the motivations behind individual giving in the Czech Republic and assess how tax benefits influence donation behaviour. Primary and secondary data sources were used to ensure robustness and depth.

The aim is to confirm, refine and supplement the data in relation to individual donations in the Czech Republic based on primary research and aggregated data from tax returns published annually by the Financial Administration of the Czech Republic (FA CR, 2023). It aims to build on the generally discussed need to increase interest from government institutions and academia in both individual and corporate giving within the context of the Czech Republic and other EU countries.

The research aimed to determine how often donors give, for what purposes and motives, and to understand their knowledge regarding the possibility of claiming donation deductions from the tax base. The obtained data were further processed using appropriate statistical methods. The methodological framework includes regression and correlation analysis to examine the impact of variables such as sex, age, income and education on the volume and frequency of donations. These methods allow a deeper understanding of the relationships between demographic and economic factors and giving behaviour. The combination of primary and secondary data provides a comprehensive view of individual donor behaviour and their awareness of tax benefits.

Methodologically, the research is based mainly on analysing primary research results conducted in the spring of 2023 on a research sample of 1,050 respondents. The resulting sample was determined by stratified proportional random sampling, which allowed for a deeper analysis of the data and a smaller sampling error given the homogeneity of the groups from which respondents were selected. The questionnaire contained closed questions, which are characterized by a complete list of possible answers from which the respondent selects to obtain a relevant evaluation. Respondents were asked 24 closed questions in the field of giving and were asked to choose one or more options or answered on a Likert scale ranging from 1 (reflecting complete disagreement) to 5 (describing complete agreement).

The survey was conducted through an online method of questionnaire data collection called computer assisted web interviewing. For the creation of the online questionnaire and data collection, a self-service professional tool, Instant Research, was used, which allows for the acquisition of relevant data from across the Czech Republic while utilizing the updated Ipsos panel of respondents Populace.cz, which currently includes more than 100,000 respondents. Through the online survey, participants provided demographic data and then completed the questionnaire. Questions can be clustered into three main categories: impact of tax benefits, demographic categories, and motivation for individual giving.

The research sample consisted of 548 men and 452 women. The median income of donors is between EUR 800 and EUR 1,000, which is also the most frequently chosen answer. The median age is 45 years. More than half (56.6%) of the participants had a secondary school education or higher. The analysis includes only respondents who

have previously made a charitable donation (N = 894; 85.1% of the sample).

Several strategies can be employed to mitigate potential biases in self-reported data. Firstly, careful survey design, including neutral language, balanced response scales, and randomized question order, helps minimize biases. Secondly, to ensure anonymity and confidentiality to reduce social desirability bias, where respondents may provide answers they believe are socially acceptable rather than truthful. Finally, utilizing indirect questioning techniques and randomized response methods also enhances the accuracy of sensitive responses by providing respondents with plausible deniability. The possible reliability of self-reported data was, in addition, cross-validated with objective data from tax records.

3 Results and discussion

Before evaluating data from a questionnaire, secondary data published by the Via Foundation (Nadace Via, 2023) were studied, particularly from annual activity reports and data from the FA CR (2023).

3.1 Secondary data

According to information provided by the FA CR (2023), in all monitored periods, financial donations provided by legal entities significantly exceed donations provided by individuals. That does not correspond with findings by Degasperi and Mainardes (2017), Feldstein and Clotfelter (1976), Mainardes et al. (2017), or at least not entirely. Moreover, it supports the assumption that not all individuals claim donations in their tax returns as items reducing the tax base. It is generally believed that corporate donors are aware of the possibility of claiming donations as deductible items and, therefore, always utilize this option if they donate. Data on the state of corporate giving are thus more informative.

Suppose we monitor the habits related to individual giving from data published by the largest online donation platform in the Czech Republic (darujme.cz, Nadace Via) over the past 10 years, it is clear that most donors make one-time donations. However, one-time donations have declined over the years, from nearly 90% initially to 71% in 2023. At the same time, data show that men tend to donate more sporadically but are willing to donate larger one-time donations. Conversely, women tend to donate regularly, but their amounts are smaller. This confirms the assertion of Landry et al. (2005), who stated in their research that giving can be positively influenced by many factors, including the gender of the requester, as men tend to donate more when receiving requests from attractive women. Data obtained from primary IGA research conducted in 2023 in the Czech Republic confirm these findings, although the ratio of one-time to recurring donations is not as pronounced. Here, 38% of respondents indicated periodic donations.

When evaluating the data from tax statistics published by the FA CR (2023) over the past 20 years (Tab. 1), a steady year-on-year increase in donations provided in real terms is visible, apart from 2008 and 2011. The decline in 2008 can be explained in the context of findings presented by Morgan and Breeze (2009), which show that the expected global financial crisis caused it. However, if we focus on the years 2020 to 2022, we see that during the global recession, the ongoing COVID-19 pandemic (1/2020 to 5/2022), and the onset of the conflict in Ukraine (2/2022), individual

Tab. 1: Individual giving in the Czech Republic from 2003 to 2022

Year	Annual increase (%)	Year	Annual increase (%)	Year	Annual increase (%)	Year	Annual increase (%)
2003	1.00	**2008**	0.98	**2013**	1.05	**2018**	1.07
2004	1.08	**2009**	1.04	**2014**	1.06	**2019**	1.03
2005	1.21	**2010**	1.01	**2015**	1.02	**2020**	1.16
2006	1.13	**2011**	0.97	**2016**	1.09	**2021**	1.11
2007	1.10	**2012**	1.07	**2017**	1.16	**2022**	1.25

Source: own based on FA CR (2023)

giving in the Czech Republic significantly increased with an average one-time donation amount of EUR 48 and a periodic donation amount of EUR 12 in 2023.

The following table (Tab. 2) presents the annual percentage increase in the number of tax returns where individual donors claimed a deduction for donation over a twelve-year period from 2010 to 2021. The percentage increase is mostly positive across all years, indicating a general upward trend in individuals claiming donation deductions. The year 2021 shows a relatively high increase of 1.11, which could be influenced by charitable giving motivated by the COVID-19 pandemic or enhanced awareness of tax benefits. 2013 shows the highest increase of 1.17. It is the year when a 7% solidarity tax surcharge on high-income individuals was implemented. This additional tax burden may have incentivized taxpayers to seek ways to reduce their taxable income, such as by making charitable donations, which are deductible under Czech tax law.

Data published by darujme.cz further confirms that donors are more sensitive when confronted with news of natural disasters or during certain holidays such as Christmas (Tab. 3).

Tab. 2: Number of tax returns with claimed donation deduction by individual donors from 2010 to 2021

Year	Annual increase (%)	Year	Annual increase (%)	Year	Annual increase (%)	Year	Annual increase (%)
2010	1.00	**2013**	1.17	**2016**	1.06	**2019**	1.05
2011	1.03	**2014**	0.99	**2017**	1.06	**2020**	1.03
2012	1.03	**2015**	1.04	**2018**	1.06	**2021**	1.11

Source: own based on FA CR (2023)

Tab. 3: Willingness to donate by time of the year

Year	Month	Purpose	Year	Month	Purpose
2012	December	Christmas	**2018**	December	Christmas
2013	June	Flooding	**2019**	December	Christmas
2014	December	Christmas	**2020**	December	Christmas
2015	April	Earthquake in Nepal	**2021**	June	Tornado (the SE part of the CR)
	December	Christmas	**2022**	February	Start of the conflict in Ukraine
2016	December	Christmas		March	Start of the conflict in Ukraine
2017	December	Christmas	**2023**	December	Christmas

Source: own based on portal darujme.cz

3.2 Primary data – Impact of tax benefits on individual giving

In the research, only 37% of respondents stated that the possibility of a donation deduction is an opportunity for them to reduce their tax base. At the same time, 65% of respondents consider tax deductions insufficient motivation for giving. From other answers (Fig. 1), it emerged that more than 75% of respondents do not know the amount of tax they would save if they donated. Only 17% could correctly determine the amount of the tax deduction. Respondents were also asked questions to assess their knowledge of the minimum limit for deduction eligibility. Question No. 10 assessed knowledge of the minimum limit for all donations, and question No. 11 assessed the minimum limit for a single donation.

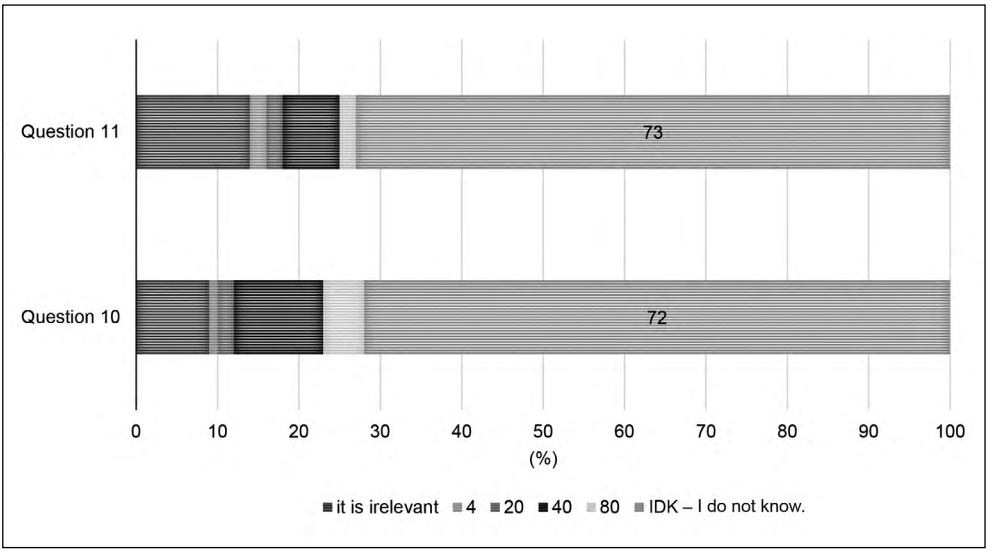

Fig. 1: Donors' awareness of the minimum donation amount

Source: own based on Primary IGA research

Awareness of the minimum donation amount to qualify for a tax deduction is very low. In both cases, more than 70% of respondents answered that they do not know (IDK) any minimum limit, and the remaining 20% knew about the limit but stated it incorrectly. Only 11% and 14%, respectively, correctly answered the questions. Questions related to donors' awareness were also aimed at assessing their knowledge of the increase in the maximum donation limit from 15% to double in 2021 and 2023. The responses clearly showed that 66% of respondents were unaware of the increase in the maximum limit. When asked whether recent events such as the COVID-19 pandemic or the conflict in Ukraine positively influenced their giving, 18% of respondents answered positively for the former, and almost 30% responded positively by increasing their donations for the latter.

Respondents were also asked about the most frequently donated amounts of money or non-monetary donations. From the responses, as seen in Fig. 2, it is evident that monetary donations typically range between EUR 40 and EUR 200. These amounts can be used as deductible items from the tax base. Non-monetary donations most commonly fall into the categories of EUR 4 and EUR 40. In the first case, this likely involves people being asked to contribute on the street during various one-day campaigns, such as street collections or donor SMS. Considering the second response of EUR 40 and combining it with the answer regarding the form of donation, respondents indicated in almost 17% of cases that it involved blood donations. Every blood donation, however, has a tax-deductible value of EUR 120. It can thus be evaluated that most respondents are unaware of the deductible value of blood donation.

When asked whether tax deduction is the primary motivation for giving, only 2% of respondents answered positively. The primary motivations cited were "the need to do a good deed" and "the feeling that they could help or influence something." 41% of respondents admitted that when donating, it is important to know whether they can deduct the donation from the tax base, but it is not the main reason for donating. The possibility of tax deduction is associated with obtaining a confirmation from the recipient, giving respondents confidence that their funds will be genuinely used for the intended purpose. Most respondents (86%) consider the possibility of deduction when donating as a correct step for the state.

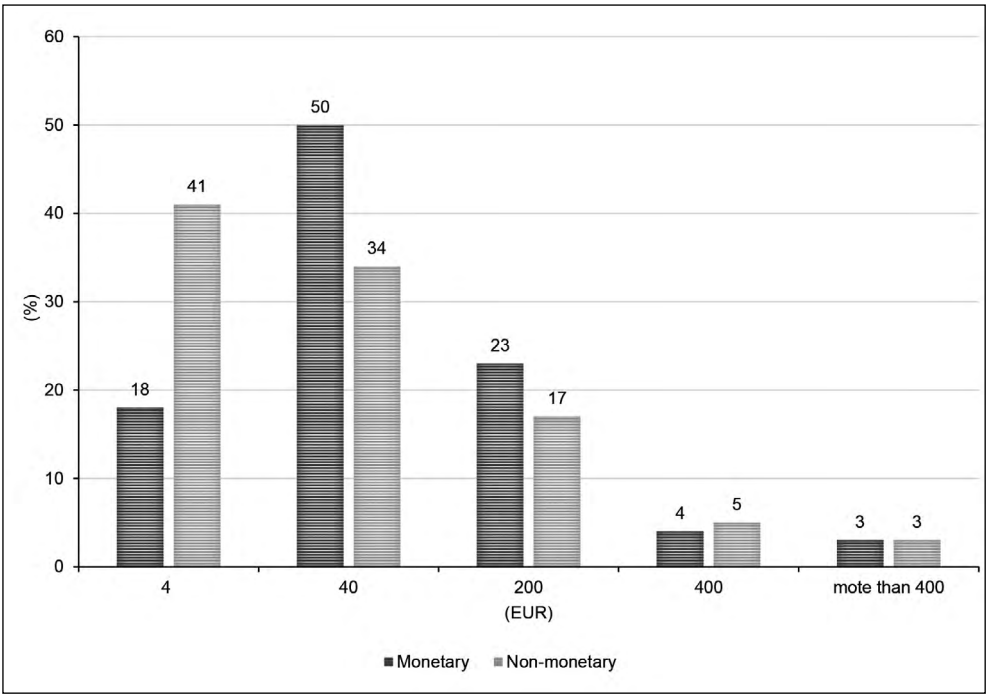

Fig. 2: **Average amounts of monetary and non-monetary donations (EUR)**

Source: own based on Primary IGA research

3.3 Primary data – Impact of demographic factors (age, education and income) on individual giving

The influence of demographic factors on individual giving was another aspect considered during primary research, namely age, education and income levels. One of the research premises was that the philanthropic behaviour of older taxpayers may significantly differ from that of younger ones. Decisions about current donations and charitable bequests are likely to be more interdependent than at a younger age. According to research conducted by Feldstein and Clotfelter (1976), splitting the population into older and younger groups did not significantly improve the model's explanatory power. The data from the recent primary research support the Feldstein and Clotfelter (1976) outcome as seniors' responses did not differ substantially from those of other age groups.

To either prove or disprove the abovesaid and measure the impact of demographic data such as age and income a regression analysis was performed:

$$Y = \beta_0 + \beta_1 \cdot X_1 + \beta_2 \cdot X_2 + \cdots + \beta_k \cdot X_k + \varepsilon \quad (1)$$

where: dependent variable is the amount donated by the individual; independent variable age of the individual and individual's income; estimation of the amount of the donation at zero values of the predictors are constants.

Tab. 4 presents the results of the regression linear model and regression coefficients with 95% confidence intervals. The coefficient of 0.291 for the age variable suggests that age does not significantly affect the donation amount (p-value 0.825). When considering income, the coefficient of −8.4663 indicates that with each increase in income by one unit, the donation amount decreases by approximately 8.47 units (p-value < 0.001). R-squared (R^2) is 0.030, meaning that the model explains only 3% of the variability in the donation

Tab. 4: The impact of age and income on individual giving

Variable	Coef.	Std. error	*t*-value	*P* > |*t*|	95% LCL	95% UCL
Intercept	704.355	67.538	10.429	0.000	571.803	836.907
Age	0.291	1.312	0.222	0.825	−2.284	2.865
Income	−8.466	1.606	−5.272	0.000	−11.618	−5.315

Source: own based on Primary IGA research

amount. This suggests that income has a statistically significant adverse effect on the donation amount, while age does not have a statistically significant effect.

Subsequently, the relationship between the donation amount, income and education was analyzed. The regression model:

$$Y = \beta_0 + \beta_1 \cdot X + \beta_2 \cdot D_1 + \beta_3 \cdot D_2 + \\ + \cdots + \beta_k \cdot D_k + \varepsilon \quad (2)$$

where: dependent variable – amount donated by the idividual; continuous independent variable – individual's income; dummy variables – categories for education levels; constants – baseline donation for the reference group; aimed at predicting the influence of education and income on the amount of donation (Tab. 5) and thus included two key variables: monthly income and education in four categories (HS – high school, VC – vocational certificate, HE – higher education, ES – elementary school).

Income has a positive and statistically significant effect (β = 0.075; $p < 0.001$). Secondary education (HS) and higher education (HE) are also statistically significant predictors. Individuals with a secondary school education donate on average EUR 15.72 (Ed_HS 392.753) more, and those with a university education even EUR 17.48 (Edu_HE 436.554) more than the reference group ($p < 0.05$ for both). Other educational categories were not statistically significant. Their effect on the donation amount may be around zero or explained by chance. The model achieved an $R^2 = 0.081$, meaning that income and education together explain about 8.1% of the variability in donation levels, which is common in behavioural models where there are many influences beyond economic factors. To test the hypothesis that higher education leads to higher income, a one-factor analysis of variance (ANOVA) was conducted with results $F(4, n) = 32.51$ and $p < 0.001$. Differences between groups are statistically significant, indicating that education level systematically affects income. Persons with university education have the highest average income, while persons with primary education have the lowest. Education acts through a dual mechanism indirectly through higher income and directly, as a cultural or value factor influencing donation decisions. This relationship supports the thesis that donor behaviour is both economically and socially conditioned.

Tab. 5: The impact of education and income on individual giving

Variable	Coef.	Std. error	*t*-value	*P* > |*t*|	95% LCL	95% UCL
Intercept	538.530	209.705	2.568	0.010	126.938	950.123
Income	0.075	0.011	7.160	<0.001	0.055	0.096
Ed_HS	392.753	153.911	2.552	0.011	90.668	694.837
Edu_VC	−49.627	148.861	−0.333	0.739	−341.801	242.546
Edu_HE	436.554	215.844	2.022	0.043	12.912	860.197
Edu_ES	−241.149	273.657	−0.881	0.378	−778.261	295.962

Source: own based on Primary IGA research

Tab. 6: The impact of age, education and income on individual giving

Variable	Coef.	Std. error	*t*-value	*P* > |*t*|	95% LCL	95% UCL
Const	193.821	407.686	0.475	0.635	−606.704	994.345
Age	−4.251	6.505	−0.653	0.514	−17.024	8.523
Education	67.004	99.546	0.673	0.501	−128.462	262.471
Income	0.050	0.009	5.616	0.000	0.033	0.068

Source: own based on Primary IGA research

To get a more detailed view of the data, another multivariate regression analysis was performed (Tab. 6).

$$Y = \beta_0 + \beta_1 \cdot X_1 + \beta_2 \cdot X_2 + \beta_3 \cdot X_3 + \varepsilon \qquad (3)$$

where: the dependent variable being the amount of donation and the independent variables being age, income and education.

We therefore interpret that age and education do not have a statistically significant effect on the donation amount. Income has a positive and statistically significant effect on the donation amount. Each increase in income of EUR 40 is associated with an average increase in donation of EUR 2. The *R*-squared value indicates that the model explains only a small part of the variability in the data (5.6%), which again means that other factors not included in the model affect the donation amount.

A possible explanation for the differences is multicollinearity. If age, income and education are correlated, this may cause the individual coefficients not to be statistically significant, even though a simple analysis shows a significant relationship. When other variables are included, we can better control for their influence. This may reveal that some variables (income) have a more substantial influence than others (education), which may lead to a change in the significance of the coefficients.

That is why, subsequently, multicollinearity diagnostics were performed to find out the variance inflation factor (VIF) for each variable (Tab. 7).

$$Y = \beta_0 + \beta_1 \cdot \mathrm{PC1} + \beta_2 \cdot \mathrm{PC2} + \varepsilon \qquad (4)$$

where: dependent variable – amount donated; PC1 and PC2 – principal components or predictors; intercept – expected value of dependent variable when PC1 and PC2 are 0; β_1, β_2 – regression coefficients.

The results of multicollinearity diagnosis show the following values: age – VIF = 7.25, education – VIF = 9.29, income – VIF = 8.14. VIF values between 5 and 10 may indicate a moderate level of multicollinearity, which should be investigated further. In our case, all three predictors are above in the range, indicating some multicollinearity among the variables. Principal component analysis (PCA) was used to reduce dimensionality and remove multicollinearity. Regression analysis was performed using principal components as explanatory variables.

PC1 is the first principal component that explains the largest possible variation in the data. It is a linear combination of the original variables (in this case, education and income) with maximum variance. PC2 is the second principal component that explains as much of

Tab. 7: Variance inflation factor

Variable	Coef.	Std. error	*t*-value	*P* > |*t*|	95% LCL	95% UCL
Const	2,555.838	84.664	30.192	0.000	2,390.695	2,720.981
PC1	−153.138	84.368	−1.815	0.070	−318.595	12.319
PC2	356.484	84.370	4.224	0.000	191.024	521.943

Source: own based on Primary IGA research

the remaining variability in the data as possible, while being orthogonal (independent) of PC1. PC1 may represent the combined effect of education and income, which explains most of the variation in donation. PC2 may represent another combined effect of these variables that explains additional differences in the gift amount independent of PC1.

PC1 has no statistically significant effect on the donation amount ($p = 0.070$), although it is close to the significance threshold. PC2 has a statistically significant effect on the donation amount ($p < 0.001$), indicating that this principal component contributes significantly to the variability in the donation amount. PCA helped to reduce the dimensionality of the data and remove the multicollinearity between the original variables (education and income). These components capture the most significant possible variability in the data while being independent. In the regression analysis, we find that PC2 significantly affects the donation amount, suggesting that some combined effects of education and income significantly impact the donation amount.

3.4 Primary data – Impact of motivation on individual giving

The research aimed to find the impact of motivation on individual giving. Donor motivation has been a longstanding research subject, explored through various organizational and societal lenses (Chapman et al., 2018; Degasperi & Mainardes, 2017; Green & Webb, 1997; Mainardes et al., 2017). To find the motivation of individual giving in the Czech Republic, the respondents were asked to select the most important motivation for them. They were offered eight possible answers based on previous research conducted, namely by Degasperi and Mainardes (2017) and Bekkers and Wiepking (2011a), who systemized eight external factors influencing individual giving, which appear in the literature and affect monetary donations as mentioned in the previous section.

Studies by Okunade and Berl (1997) and Wiepking and Maas (2009) and others suggest a positive correlation between higher educational attainment and charitable giving, indicating that education plays a significant role in influencing individuals' propensity to donate. However, we cannot consent to the previous outcomes when testing the relationship between "education level and motivation." The null hypothesis of independence between education and motivation cannot be rejected due to a p-value of 0.44 greater than the commonly used significance level (0.05). In other words, based on this test, there is no statistically significant evidence of a relationship between education and motivation. Nor can it be concluded based on the chi-square test that there is a statistically significant relationship between "gender and motivation," as the p-value of 0.11 is still greater than the commonly used significance level of 0.05.

The differences between men and women when giving were also studied. As found, women and men differ in their decisions when making donations. Research conducted in the United States and the United Kingdom has consistently shown that women are more likely to donate and tend to give higher amounts than men (Mesch et al., 2006, 2011; Piper & Schnepf, 2007). However, findings from the Netherlands indicate that gender differences in giving are more complex than previously assumed (De Wit & Bekkers, 2016). While women are more likely to donate and support a broader range of sectors, men generally contribute more. Unlike recent studies in the United States, Dutch males donate larger sums than their female counterparts. In our research, it was found that men donate 1.7 times more than women when asked. For men, one of the most mentioned motivations is feeling good about myself. Conversely, for more than 40% of women, the driving force behind giving is the feeling that they can help someone or something or make an impact. For men, this reason is cited only one-third of the time. In addition, one-fifth of men, compared to women, donate because of an occasional need to do a good deed. Their giving is, therefore, more impulsive than women's. Giving of women is more diverse. For example, the motivation to take advantage of tax benefit is more prevalent among women than men, indicating that women are more likely to consider the financial benefits of donating. Motivation needs of others also appear to be more common among women, which could reflect greater empathy or social awareness in this group. Overall, the analysis suggests that while the primary motivations for giving are similar for both genders, women tend to have a broader range of reasons for giving than men. This may be important for non-profits when creating gender-targeted campaigns.

The "motivation vs. age" analysis shows the relationship between age categories and motivations for giving. In the 0–18 years age category, motivations are almost evenly distributed, with no strong preference for any particular motivation. In the 19–30 years and 31–45 years age categories, we see those motivations "feeling good about myself" and "feeling that I can help something (someone) and can make a difference" are the most common. This may indicate that younger adults and the middle age group often donate for personal satisfaction and the belief that they can make a difference. In the 46–60 years age category, the same motivations are still present. However, there is also a slight increase in the possibility of benefiting from tax relief motivation, which may be related to a growing awareness of the financial benefits of giving. In the oldest category (61+ years), motivations show a greater diversity, which may reflect the broader range of life experiences and values of older people.

Many previous studies have looked at the relationship between income and charitable giving, either as a simple comparison between income and percentage of income donated or else in terms of the income elasticity of giving (McClelland & Brooks, 2004; Neumayr & Pennerstorfer, 2021). The current research looked at the "motivation compared to net income" from a different perspective. The analysis shows the relationship between the different categories of net income and the motivations for giving. In the lower income categories (EUR 400 and EUR 800), motivations "feeling good about myself" and "feeling like I can help something (someone) and make a difference" dominate. This may indicate that people with lower incomes donate mainly out of personal satisfaction and the belief that they can make a difference, even if they have limited financial resources. The same motivations remain important in the middle-income categories (EUR 800–1,200 and EUR 1,200–1,600), but other motivations, such as the possibility of tax relief, are beginning to emerge. This may indicate that people with higher incomes are considering more of the financial benefits of donating. In the highest income categories (EUR 1,600–2,000 and more than EUR 2,000), there is an increased variety of motivations, including the motivation for tax deduction. This may suggest that higher-income earners have more reasons to donate, including personal satisfaction, social impact and financial benefits.

When testing the relationship between the "motivation and donation amount" in the "up to EUR 4" category, motivations "feeling good about myself" and "feeling like I can help something (someone) and make a difference" are again the most common. These motivations also remain dominant in the category "up to EUR 40." As the amount of the donation increases, other motivations, such as the possibility of tax relief, start to appear. In the "up to EUR 200" and "up to EUR 400" categories, there is an increasing variety of motivations, including the motivations "other" and "needs of others." This may suggest that people who donate higher amounts have a wider range of reasons for donating. There is a significant increase in motivation possibility of tax benefit in the highest categories of "up to EUR 2,000" and "EUR 2,000 or more," suggesting that tax relief is becoming an important reason for donating large amounts. Overall, the data show that as the amount of the donation increases, the variety of motivations increases, which may be important for the donation solicitation strategy.

It is evident that regardless of age, gender, education or donating amount, motives "feeling good about myself" and "feeling like I can help something (someone) and make a difference" are the most prevalent. The typical donor in the Czech Republic is characterized by a balance of altruistic and self-interested motivations, with personal satisfaction and empathy being the primary drivers. Understanding these motivations and demographic characteristics can help non-profit organizations tailor their approaches to better engage with donors and increase charitable contributions.

Conclusions

Philanthropy, supported by private giving, whether individual or corporate, is a crucial part of the philanthropic sector. Private giving is not a "Cinderella" but an equal partner to governments in this area. However, private giving is often overlooked by the academic community, with existing research mainly focusing on the American experience. The situation in the Czech Republic is no different. There is still a lack of truly comparable data at the international level. This article aimed to stimulate interest in this area. The research indicates that awareness of tax benefits for donations is low. The Government Council for Non-Governmental and Non-Profit

Organizations of the Czech Republic 2023 has established a working group for private giving to propose measures to increase the motivation of individual donors to donate resources for public benefit purposes. Statistics from the Czech Statistical Office show that a large part of charitable giving is in the form of volunteer work. This area should be the focus of further research and consideration of the possibility of including volunteering in the tax base, as is possible in some countries, where it is possible to claim not the value of time but some costs associated with volunteering. Also, Bauer et al. (2013) examined the relationship between voluntary labour and charitable donations across 19 European countries using data from the European Social Survey (ESS). They found a positive correlation between donating time and money at individual and country levels.

Non-profit organizations need to improve their collaboration with their donor base and find new ways of long-term cooperation. Motivations led by private and public benefits do not always have to be distinct and sometimes overlap. Individuals can have many motivations for giving and simultaneously be motivated by both private and public benefits.

The findings reveal that donors are typically middle-aged, with a median age of 45, and most possess a secondary education or higher. Their median income ranges between EUR 800 and EUR 1,000 per month. Donations are often irregular, and many do not maintain long-term relationships with specific organizations. The typical donation amounts for monetary contributions range between EUR 40 and EUR 200, with a significant portion of donations directed towards health, children and youth, the disabled or disadvantaged, and animal protection. The primary motivations for giving include personal satisfaction, altruism, and the desire to make a difference. Although tax relief is considered important, it is not the primary driver for most donors. Social pressures and personal requests also play a significant role, particularly among men, who are likelier to make larger, one-time donations than women, who prefer smaller, regular contributions. Younger donors, specifically those aged 19–45 years, are primarily motivated by personal satisfaction and the belief in making a difference. Higher-income donors tend to consider tax benefits more than their lower-income counterparts.

Understanding the typical donor profile can help tailor fundraising strategies, leveraging the primary motivations of personal satisfaction and altruism. Non-profit organizations can emphasize the impact of donations and provide emotional rewards for donors to foster long-term engagement. Awareness campaigns about tax benefits are recommended to increase the frequency and amount of donations, especially among higher-income individuals. Building long-term relationships with donors is crucial, and non-profits should focus on creating lasting connections through regular updates, demonstrating the impact of contributions, and engaging donors in meaningful ways.

This study contributes to understanding philanthropic behaviour in the Czech Republic by providing empirical evidence supporting tax benefits' limited influence on individual giving. The results suggest that increasing awareness of available tax deductions may enhance the effectiveness of tax incentives. However, policymakers and non-profit organizations should also emphasize other motivational factors, such as personal satisfaction and altruism, in their fundraising strategies.

Despite its contributions, this study has several limitations that should be acknowledged. Firstly, the reliance on self-reported data introduces potential biases, including social desirability and recall bias, which may affect the accuracy of respondents' answers. Secondly, the study is limited to the Czech Republic, restricting the generalizability of findings to other countries with different cultural, economic, or legal contexts related to philanthropy. Additionally, the research provides a snapshot of donor behaviour at a single point in time, lacking longitudinal data that could reveal changes in motivations and giving patterns over time. Furthermore, respondents' awareness of tax benefits was limited, which may have influenced their reported motivations. The potential for multicollinearity between variables such as age, education, and income could also affect the interpretation of statistical results. Survey design limitations, including closed questions, may restrict respondents from fully expressing their motivations. Future research should focus on longitudinal, comparative, and qualitative approaches to explore philanthropy's underlying psychological and emotional drivers.

In conclusion, individual giving in the Czech Republic has the potential to grow further

through targeted strategies that address donor motivations and enhance long-term engagement. By leveraging these insights, non-profit organizations can better harness the philanthropic potential of individuals, contributing to a more robust and sustainable charitable sector.

Acknowledgments: *Supported by grant IGA/FaME/2021/013 – Corporate giving from the income tax perspective and willingness to give in companies operating in the Czech Republic.*

References:

Ackerman, D., & Auten, G. (2011). Tax expenditures for noncash charitable contributions. *National Tax Journal*, *64*(2.2), 651–688. https://doi.org/10.17310/ntj.2011.2s.09

Almunia, M., Guceri, I., Lockwood, B., & Scharf, K. (2020). More giving or more givers? The effects of tax incentives on charitable donations in the UK. *Journal of Public Economics*, *183*, 104114. https://doi.org/10.1016/j.jpubeco.2019.104114

Andreoni, J. (1990). Impure altruism and donations to public goods: A theory of warm-glow giving. *The Economic Journal*, *100*(401), 464–477. https://doi.org/10.2307/2234133

Andreoni, J. (2015). Charity and philanthropy, economics of. In *International Encyclopedia of the Social & Behavioral Sciences* (pp. 358–363). Elsevier. https://doi.org/10.1016/B978-0-08-097086-8.71001-4

Andreoni, J., & Payne, A. A. (2013). Charitable giving. In *Handbook of public economics*, Vol. 5, pp. 1–50. Elsevier. https://doi.org/10.1016/B978-0-444-53759-1.00001-7

Andreoni, J., Rao, J. M., & Trachtman, H. (2011). Avoiding the ask: A field experiment on altruism, empathy, and charitable giving. *Journal of Political Economy*, *125*(3), 625–653. https://doi.org/10.1086/691703

Auten, G. E., Sieg, H., & Clotfelter, C. T. (2002). Charitable giving, income, and taxes: An analysis of panel data. *American Economic Review*, *92*(1), 371–382. https://doi.org/10.1257/000282802760015793

Banks, J., & Tanner, S. (1999). Patterns in household giving: Evidence from U.K. data on JSTOR. *International Journal of Voluntary and Nonprofit Organizations*, 167–178.

Bauer, T. K., Bredtmann, J., & Schmidt, C. M. (2013). Time vs. money – The supply of voluntary labor and charitable donations across Europe. *European Journal of Political Economy*, *32*, 80–94. https://doi.org/10.1016/j.ejpoleco.2013.06.006

Bekkers, R., & Wiepking, P. (2011a). A literature review of empirical studies of philanthropy: Eight mechanisms that drive charitable giving. *Nonprofit and Voluntary Sector Quarterly*, *40*(5), 924–973. https://doi.org/10.1177/0899764010380927

Bekkers, R., & Wiepking, P. (2011b). Testing mechanisms for philanthropic behaviour. *International Journal of Nonprofit and Voluntary Sector Marketing*, *16*(4), 291–297. https://doi.org/10.1002/nvsm.428

Bennett, R. (2009). Factors influencing donation switching behaviour among charity supporters: An empirical investigation. *Journal of Customer Behaviour*, *8*(4), 329–345. https://doi.org/10.1362/147539209x480972

Casale, D., & Baumann, A. (2013). Who gives to international causes? A sociodemographic analysis of U.S. donors. *Nonprofit and Voluntary Sector Quarterly*, *44*(1), 98–122. https://doi.org/10.1177/0899764013507141

Chapman, C. M., Louis, W. R., & Masser, B. M. (2018). Identifying (our) donors: Toward a social psychological understanding of charity selection in Australia. *Psychology and Marketing*, *35*(12), 980–989. https://doi.org/10.1002/mar.21150

Czech Statistical Office. (2023). *Information on satellite accounts* [Dataset]. https://vdb.czso.cz/vdbvo2/faces/cs/index.jsf?page=statistiky&katalog=30830

De Wit, A., & Bekkers, R. (2016). Exploring gender differences in charitable giving: The Dutch case. *Nonprofit and Voluntary Sector Quarterly*, *45*(4), 741–761. https://doi.org/10.1177/0899764015601242

Degasperi, N. C., & Mainardes, E. W. (2017). What motivates money donation? A study on external motivators. *Revista de Administração*, *52*(4), 363–373. https://doi.org/10.1016/j.rausp.2017.08.002

Duquette, N. J. (2016). Do tax incentives affect charitable contributions? Evidence from public charities' reported revenues. *Journal of Public Economics*, *137*, 51–69. https://doi.org/10.1016/J.JPUBECO.2016.02.002

Eckel, C. C., Herberich, D. H., & Meer, J. (2017). A field experiment on directed giving at a public university. *Journal of Behavioral and Experimental Economics*, *66*, 66–71. https://doi.org/10.1016/j.socec.2016.04.007

ERNOP. (2017). *Giving in Europe. The state of research on giving in 20 European countries* (B. Hoolwerf & T. Schuyt, Eds.). Lenthen Publishers.

FA CR. (2023). *Tax statistics financial administration. Information on tax statistics* [Dataset]. The Financial Administration Czech Republic. https://financnisprava.gov.cz/cs/dane/analyzy-a-statistiky/danova-statistika

Feldstein, M., & Clotfelter, C. (1976). Tax incentives and charitable contributions in the United States. A microeconometric analysis. *Journal of Public Economics*, *5*(1–2), 1–26. https://doi.org/10.1016/0047-2727(76)90058-X

Giebelhausen, M., Lawrence, B., Chun, H. H., & Hsu, L. (2017). The warm glow of restaurant checkout charity. *Cornell Hospitality Quarterly*, *58*(4), 329–341. https://doi.org/10.1177/1938965517704533

Government Council for Non-Profit Organizations. (2023). *Annual report on the activities of the Government Council for Non-Profit Organizations in 2023* (in Czech). https://vlada.gov.cz/cz/ppov/rnno/dokumenty/vyrocni-zprava-o-cinnosti-rady-vlady-pro-nestatni-neziskove-organizace-v-roce-2023-213761/

Grace, D., & Griffin, D. (2006). Exploring conspicuousness in the context of donation behaviour. *International Journal of Nonprofit and Voluntary Sector Marketing*, *11*(2), 147–154. https://doi.org/10.1002/nvsm.24

Grace, D., & Griffin, D. (2009). Conspicuous donation behaviour: Scale development and validation. *Journal of Consumer Behaviour*, *8*(1), 14–25. https://doi.org/10.1002/CB.270

Green, C. L., & Webb, D. J. (1997). Factors influencing monetary donations to charitable organizations. *Journal of Nonprofit and Public Sector Marketing*, *5*(3), 19–40. https://doi.org/10.1300/J054v05n03_03

Haruvy, E., & Popkowski Leszczyc, P. (2022). A study of incentives in charitable fundraising. *European Journal of Marketing*, *56*(1),283–317.https://doi.org/10.1108/EJM-05-2020-0371

Hladká, M., Hyánek, V., Ronovská, K., & Stehlíková, K. (2017). Research on giving in Czech Republic. In B. Hoolwerf & T. Schuyt (Eds.), *Giving in Europe. The state of research on giving in 20 European countries* (pp. 1–285). Lenthe Publishers.

Hood, R. D., Martin, S. A., & Osberg, L. S. (1977). Economic determinants of individual charitable donations in Canada. *The Canadian Journal of Economics*, *10*(4), 653–669. https://doi.org/10.2307/134296

Khalid, A. S., & Dickert, S. (2022). Empathy at the gates: Reassessing its role in moral decision making. *Frontiers in Psychology*, *13*. https://doi.org/10.3389/fpsyg.2022.800752

Knowles, S. R., Hyde, M. K., & White, K. M. (2012). Predictors of young people's charitable intentions to donate money: An extended theory of planned behavior perspective. *Journal of Applied Social Psychology*, *42*(9), 2096–2110. https://doi.org/10.1111/J.1559-1816.2012.00932.X

Konrath, S., & Handy, F. (2018). The development and validation of the motives to donate scale. *Nonprofit and Voluntary Sector Quarterly*, *47*(2), 347–375. https://doi.org/10.1177/0899764017744894

Landry, C., Lange, A., List, J., Price, M., & Rupp, N. (2005). *Toward an understanding of the economics of charity: Evidence from a field experiment*. National Bureau of Economic Research. https://doi.org/10.3386/w11611

List, J. A. (2011). The market for charitable giving. *Journal of Economic Perspectives*, *25*(2), 157–180. https://doi.org/10.1257/jep.25.2.157

Mainardes, E. W., Laurett, R., Degasperi, N. C. P., & Lasso, S. V. (2017). External motivators for donation of money and/or goods. *International Journal of Nonprofit and Voluntary Sector Marketing*, *22*(2). https://doi.org/10.1002/nvsm.1568

McClelland, R., & Brooks, A. C. (2004). What is the real relationship between income and charitable giving? *Public Finance Review*, *32*(5), 483–497. https://doi.org/10.1177/1091142104266973

Meer, J., & Rosen, H. S. (2018). *Measuring the motives of charitable giving.* National Bureau of Economic Research (NBER). https://www.nber.org/reporter/2018number1/measuring-motives-charitable-giving

Mesch, D. J., Brown, M. S., Moore, Z. I., & Hayat, A. D. (2011). Gender differences in charitable giving. *International Journal of Nonprofit and Voluntary Sector Marketing*, *16*(4), 342–355. https://doi.org/10.1002/nvsm.432

Mesch, D. J., Rooney, P. M., Steinberg, K. S., & Denton, B. (2006). The effects of race, gender, and marital status on giving and volunteering in Indiana. *Nonprofit and Voluntary Sector Quarterly*, *35*(4), 565–587. https://doi.org/10.1177/0899764006288288

Morgan, G. G., & Breeze, B. (2009). Philanthropy in a recession: An analysis of UK media representations and implications for charitable giving [Working paper]. *Proceedings of NCVO/VSSN Researching the Voluntary Sector Conference*. NCVO. VSSN.

Nadace Via. (2023). *Donors' statistics*. https://www.darujme.cz/darcovske-statistiky/

Neumayr, M., & Pennerstorfer, A. (2021). The relation between income and donations as a proportion of income revisited: Literature review and empirical application. *Nonprofit and Voluntary Sector Quarterly*, *50*(3), 551–577. https://doi.org/10.1177/0899764020977667

OECD. (2020). *Taxation and philanthropy* [OECD Tax policy studies report No. 27]. OECD Publishing. https://doi.org/10.1787/df434a77-en

Okunade, A. A., & Berl, R. L. (1997). Determinants of charitable giving of business school alumni. *Research in Higher Education*, *38*(2), 201–214. https://doi.org/10.1023/A:1024933720131

Piper, G., & Schnepf, S. V. (2007). Gender differences in charitable giving in Great Britain. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, *19*(2), 103–124. https://doi.org/10.1007/s11266-008-9057-9

Smith, J. R., & McSweeney, A. (2007). Charitable giving: The effectiveness of a revised theory of planned behaviour model in predicting donating intentions and behaviour. *Journal of Community and Applied Social Psychology*, *17*(5), 363–386. https://doi.org/10.1002/casp.906

Verhaert, G. A., & Van den Poel, D. (2011). Empathy as added value in predicting donation behavior. *Journal of Business Research*, *64*(12), 1288–1295. https://doi.org/10.1016/J.JBUSRES.2010.12.024

Wiepking, P., & Bekkers, R. (2011). Who gives? A literature review of predictors of charitable giving Part one: Religion, education, age and socialisation. *Voluntary Sector Review*, *2*(3), 337–365. https://doi.org/10.1332/204080511X6087712

Wiepking, P., & Maas, I. (2009). Resources that make you generous: Effects of social and human resources on charitable giving. *Social Forces*, *87*(4), 1973–1995. https://doi.org/10.1353/sof.0.0191

World Bank Group. (2023). *Worldwide governance indicators*. https://www.worldbank.org/en/publication/worldwide-governance-indicators/documentation#2

Xiao, Y., Wong, K., Cheng, Q., & Yip, P. S. F. (2021). Understanding the better than average effect on altruism. *Frontiers in Psychology*, *11*. https://doi.org/10.3389/fpsyg.2020.562846