

The influence of wealth on philanthropy: A cross-regional study

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Abstract

Even in situations when welfare state budgets can be considered generous, many socially responsible, beneficial activities remain that cannot survive without the financial support of private individual or corporate donors. The article seeks an answer to questions of to what extent the willingness to donate one's own money depends on wealth and income, and what the role of other socio-cultural factors is. The data about the amount of private and corporate donations in particular regions of the Czech Republic in the period of the years 2011–2015 is compared with data about the regional economic prosperity and income. The regression analysis results show that it was only possible to explain to certain level the amount of donations by the rate of the wealth of firms and individuals in particular regions. In case of the companies, it is a medium-strong correlation, while the correlation is strong in terms of individuals. Particularly in terms of the corporate donation, the willingness to donate is significantly related also with other, non-economic factors in the region.

Keywords

Donations, solidarity, income, economic prosperity, socio-cultural factors

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Highlights for public administration, management and planning:

- No systematic monitoring of relevant data was carried out to analyse the philanthropic behaviour on the national and regional level.
- The motivation for donations for social beneficial purposes on the individual and corporate level does not depend only on economic factors.
- It is necessary to focus more on the analysis of the individual and corporate donation and its consequences.

1 Introduction

Group solidarity is a multi-disciplinary topic in both a synchronic and diachronic sense (e.g. in focus of sociology, psychology, economy, history, ethnology etc.). Its shape and forms is, on a macro-level, dominantly impacted by membership in a cultural group or group within a particular civilization. In the Czech Republic as a part of Europe and western civilisation this will always mean a general relation to ancient and then Christian roots. The joint historical development, but some cultural differences among particular regions in the Czech Republic provide space for ideas about possible differences in philanthropic behaviour. If there are any differences, are they related to the economic advancement of the regions?

This article focuses on the regional context of the relationship between economic prosperity and donation as a form of philanthropy and use the concept of philanthropy as a kind of expression of human solidarity. This, to a certain extent, narrows down or shifts the term in its ethical or philosophic sense. For instance, [Michalski \(2006\)](#) notes, that solidarity in the European context has been related more often with terms such as mutual dependency, mutual interest or agreement, rather than with philanthropy. The individual and corporate donation covered by this article is de facto an expression of a voluntary, formalized form of solidarity as described, for instance, by [Tomeš \(2018\)](#), [Hemerijck \(2013\)](#), [Salamon \(1995\)](#). It is a solidarity based on voluntary contributions most often made to non-profit organizations which distribute them to those

they choose and in the way they choose themselves (Tomeš 2018).

The following text focuses on the problem of whether economically disadvantaged regions generate internal regional solidarity and thus see more donors, or if they are a target for a broader solidarity and the share of individual donors prevails in economically more successful regions, if we can see only indirect relation in corporation and individuals (e.g. Amato & Amato 2007; Steinberg et al. 2010). We will focus on both corporate and individual donors, joint characteristics in their behaviours and eventual differences. The goal of the article is to answer the questions: to what extent does the philanthropic behaviour depend on the economic prosperity of a region in terms of both individual and corporate point of view? Are the economic factors dominant for the donation or do some other socio-cultural values prevail?

2 Actors of philanthropy

There are many papers researching the motives behind corporate and individual philanthropy. The main factors of both are summarized in Table 1.

2.1 Corporations

Conclusions of previous research range from pure altruism via a positive impact on goodwill up to the proven impact on the company's business results. According to Koehn and Ueng (2010), it is not possible to unequivocally prove that corporations are driven only by profit. It is possible to say that philanthropy does not bring a competitive advantage to the business of some firms (Koehn & Ueng 2010). This idea is supported also by (Su & He 2010). On the other hand, a relation with the fi-

nancial output was partially proven by Wang and his team. It is a U-shaped correlation, so it is possible to state that the relation was found only for some firms. According to the authors, a profit can be generated only if the relevant company is well known by the general public (customers) (Wang et al. 2008). The benefit of donations for better business results was indicated also by the conclusion of another paper published in the USA (Lev et al. 2009). There are more ways that corporations voluntarily donate part of their profits for charitable purposes. Researchers agree that the majority of firms do not choose a truly strategic approach in the field (Campbell & Stack 2008); however, those companies providing larger donations aim for some measurability of the impact. Some large corporate donors show another trend. They raise their donations at a slower pace, and the money is allocated to a lower number of supported projects (CECP 2017). Larger firms also often let their employees decide on the provision of donations (Muller & Kräussl 2011).

In terms of the share of income donated for charity, it is not directly proportional to the size of a company. Small and large companies donate a higher share of their income to charity compared to medium-sized ones. The theory offers the following explanation. Small companies are closer to local communities, and they are more connected with their needs and problems. They are also more willing to contribute to the solution to the problem. Large companies have to build their reputation on a larger scale, which also means a larger extent of the aid (Amato & Amato 2007).

The territorial point of view in the decision making process within the corporate philanthropy is more often being mentioned in papers. This trend was proven for large supranational companies, which emphasize more the local characteristic of markets and financial structures in relation with regional in-

Table 1 Factors affecting donations

	Main factors	Relevance		Reference
		corporations	individuals	
profit	business results	•		Wang et al. (2008), Lev et al. (2009)
	social influence		•	Callahan (2017), Ball (2008)
wealth	the share of income	•	•	Amato & Amato (2007), Smith et al. (1995), Wiepking (2007), Auten et al. (2002), Steinberg (1990)
	donated for charity			
	components of income		•	Coupe & Monteriro (2016), Steinberg et al. (2010)
region	territorial point of view	•	•	Rugman & Verbeke (2004), Muller & Whiteman (2009), Rugman (2012), Jung et. al (2016)
	regional stakeholders	•		Gregory & Griffin (2004), Gruber & Schlegelmilch (2015), Wendy & Moon (2005), Logsdon et al. (2006)

tegration processes (such as EU) (Rugman & Verbeke 2004). Regional specifics can be also seen in marketing and sales activities performed by particular firms (Rugman 2012). A pressure by regional stakeholders on the corporate social responsibility is related with that (Gregory & Griffin 2004; Gruber & Schlegelmilch 2015) and the companies, strictly speaking, “copy” stances of local stakeholders to what extent and intensity they decide to be involved. (Wendy & Moon 2005; Logsdon et al. 2006). Regional differences in terms of firms have been proven in the support of particular activities as “proximity” of the supported problem is an important factor. (Muller & Whiteman 2009).

2.2 Individuals

Factors impacting the donations made by individuals and companies have been researched for decades, and the scope of surveys on the problem is wide. Gender is one of the most researched factors. Many studies have shown that women donate more than men (Feldman 2010; Reed & Selbee 2003; CAF 2018), however, a study from Taiwan, for instance, came to the opposite conclusion (Chang 2005). More papers show, rather, that women donate more often, but men donate higher amounts of money (Andreoni et al. 2003; Bekkers 2004). Donation-related costs play different roles for men and women, too. If the “price” for the donation is low, men are more altruistic, while if costs (obstacles that have to be overcome) are higher, women are more generous (Andreoni & Vesterlund 2001). There is also a difference between women and men in terms of choosing a supported organisation based on the field of the support (Alpizar et al. 2008). Women prefer religious and medical organisations, while men prefer political organisations. No gender difference was shown for organisations focused on education (Chang 2005).

The influence of life partnership, the creation of a family and the arrival of children to a family were also seen as significant determinants for donations. If a woman decides on the donations made by a couple, the donations are higher compared with those made by couples for whom the decisions are made in accordance of both partners or where men are responsible for the decision (Andreoni et al. 2003). A positive effect of marriage on total donations and voluntary contributions for religious charity organisations has been proven in the USA. The effect was neutral for secular collections (Hrung 2004). A higher number of children in a family positively impacts donation activ-

ity (Newman et al. 2005), however, the higher frequency of donation activity is not followed by higher donation in total (Phaorah & Tanner 1997).

A religious way of life and membership in a community act as important stimuli for philanthropic behaviour in the USA where personal involvement and donations are considered pillars of society (Zunz 2011). A religious activity, particularly attendance at church services positively impacts the amount of donations (Lyons & Nivison-Smith 2006). It is also interesting that a correspondence of letters or syllables in a donor’s name and the name of the supported activity is important for private donors. This “relation” raises the willingness to donate (Bekkers 2010).

The research of the impact of income on donations has gradually been extended to the research of particular components of the income and ownership. A paper focused on the philanthropy of the largest US millionaires has shown that those acquiring the largest assets with the help of inheritance show a lower willingness to donate compared to those earning their assets themselves (Coupe & Montero 2016). Charity and philanthropy are not very transparent in the USA, which Callahan explains has been caused by the fact that some rich individuals, whose wealth is not very transparent, are important donors in an effort to secure social influence (Callahan 2017). A similar conclusion was also published by Ball, who focuses on the influence of large and rich donors on the public political situation (Ball 2008). The donation is determined not only by household income, but also by long-term ownership, and that’s why a more significant drop in donations is not observed in times of decrease in real income due to economic recessions (Steinberg et al. 2010).

It is generally assumed that richer people contribute in total donations by a more significant share (Auten et al. 2002; Steinberg 1990). However, do their contributions really reflect a higher share of their total assets or income compared with the rest of the population? Some papers do not confirm this relationship (Smith et al. 1995). A piece of Dutch research completely disproves that and proves a higher share of donations come from people with lower income compared to those with higher income. Low-income households are involved in charity due to the social standards they accept. It is thus not caused by religious reasons or membership in a religious organisation (Wiepking 2007).

The trends in Czech society are similar, and research indicates the influence of gender, education, age and income. A more positive approach to do-

nation has been observed for women, people with higher education (high school degree and primarily a university degree) and wealthier people. Donations are often refused by the youngest and oldest categories of people (STEM 2014; Hladká & Šinkyřková 2009). While the influence of religion was not observed, it was proved in minor papers (Hladká & Šinkyřková 2011).

The problem of the influence of income can be observed from several points of view in terms of the opinions of the general public. It could be observed as a general approach to donations, a declaration of the volume of the donated money or a certain aspect of the motivation for donation. Czechs, who have indicated their household as wealthy, more often call themselves philanthropists and declare themselves regular donors. They also donate higher amounts of money. On the other hand, households with lower income more often do not participate in donations or voluntary events and do not identify themselves with philanthropy in general (STEM 2014). This aspect is more clear in the case of elites, where the positive approach and regular donation of higher amounts of money are, without doubt, related to expectations or pressure from the general public (STEM 2014). Fields of aid differ based on income primarily in only one segment. Wealthier people are more willing to donate money for the crisis and humanitarian aid in the world, however, greater influence of education is observed there (STEM 2014). People with lower income also do not much trust non-profit organisations which should “reallocate” their money (Hladká & Šinkyřková 2009). The relation with the material and financial situation can be illustrated also by the fact that personal experience with poverty or actual need was one of the most refused motives for charitable activities (Hladká & Šinkyřková 2011). An indirect international comparison is shown in the European Value Study from the year 2011, which ranks The Czech Republic with the rest of the post-communist countries in the below-average group in terms of responses to the question of whether people were interested in the life conditions of ill or disabled people in their countries. In terms of regions, the study divided the countries into a “more compassionate” South and “less compassionate” North (EVS 2018).

The regional context for individual donors has been researched in many studies; however, it is not possible to find clear conclusions due to differences in their methodology and scope. Some studies have proven that regions with a higher life standard show higher donations and representation of donors (Greco et al. 2015), while some have failed

to do so (Bekkers 2015). There is an accord in the assumption that the willingness to donate is significantly determined by donor’s personal identification with the problem they donate money to. (Jung et al. 2016).

3 Methods

Annual data available at the Czech Statistical Office was used for the regression, particularly the total regional GDP, regional median wages and regional numbers of employees. We have also used data from Donors Forum’s database, which gathers data from tax returns about the amount of regional individual and corporate donations, including information about the number of donors. The regression was processed with the statistical software SPSS, which helped us estimate depending variables based on chosen values of an independent variable.

Two research questions have been determined:

- To what extent is the amount of donations by firms in the Czech Republic conditioned by the GDP of particular regions?
- To what extent is the amount of donations by individuals conditioned by the median wages in particular regions?

This research considers the donation to be the amount of the item “Donation” on a tax return. The amount of a donation reported on a tax return reduces the tax base, and this is reflected also by the tax due. It is possible to deduct from the tax base donations exceeding CZK 1 000 or 2% of the tax base, but up to a maximum of 15% of the tax base (this applies to both individual and corporate donations). This means all allowable donations, i.e. not only those with charitable purposes, but also donations for sports clubs or donations related to environmental protection etc. It is not possible to recognize the purpose of donations in the provided data. On the other hand, it does not include street and church donations, nor donations not mentioned in tax returns. The absolute figure itself is not accurate and does not cover the situation. It is important to work with its relative differences and relations, because it is possible to assume that an eventual mistake would be dispersed in all directions and would not cause such a systematic distortion. All input data were gathered in a five-year period from 2011 to 2015 and includes the years when the Czech Republic was experiencing an economic slowdown as well as the following years of economic

recovery. The data respects the division in accordance with regional self-governing bodies, in accordance with the level NUTS 3, which includes particular regions of the Czech Republic, i.e. the capital city Prague, the Central Bohemia Region, the South Bohemia Region, the Plzeň Region, the Karlovy Vary Region, the Ústí nad Labem Region, the Liberec Region, the Hradec Králové Region, the Pardubice Region, the Vysočina Region, the South Moravia Region, the Olomouc Region, the Zlín Region, and the Moravia-Silesia Region (ČSÚ 2018).

4 Results

To answer the question about economic prosperity as an important determinant for the donation, it was necessary to divide it into two parts, based on the characteristics of donors – both the corporate and individual ones.

4.1 Corporate donation

Companies contribute significantly to the generation of GDP, so the total regional GDP, as an independent variable, was chosen as the economic prosperity indicator (see Fig. 1 and Table 2). The total regional GDP shows the value of produced assets and services in all segments and informs strictly about the economic output at certain geographic territory. The absolute amount of corporate donations in particular regions in the relevant period has been chosen as the dependent variable. A regression analysis has shown that the relation between the total regional GDP and the amount of donations provided by companies was medium strong and statistically significant ($R = 0.456$, significance lower than 0.05), so it is possible to use the regres-

sion model, see Fig. 1. According to the model, the amount of donations by firms grows by CZK 220 after GDP increases by CZK 10 000.

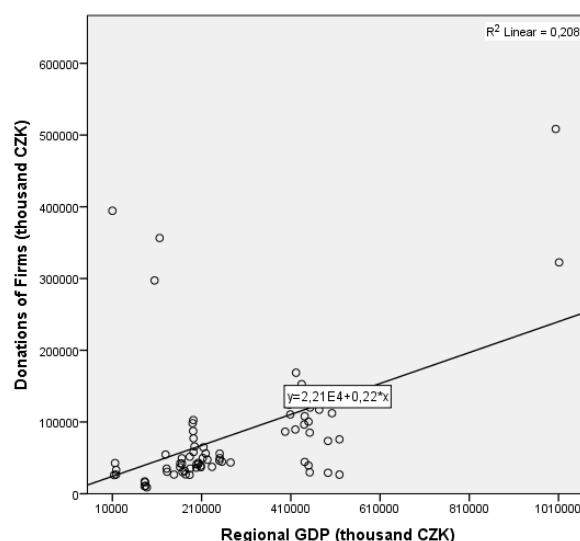


Fig. 1 Corporate philanthropy. Note: Donations of Firms and GDP are in annual expression.

The result of linear regression explains that the dispersion in data is from 20.8% caused by changes of the variable GDP of particular regions. It is necessary to seek the remaining 79% of the variation in other, most likely non-economic factors. The results show that the richer the region (higher the total regional GDP), the higher the amount of donations. However, it is not possible to prove that the donations are actually executed at places where they are shown in financial statements. Many companies show a tax residency in Prague, and their branches are located in other regions. Such branches could develop their own donation activities depending on the company's strategy and these donations would be then shown in Prague.

Table 2 Summary output for statistics of corporate philanthropy

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	120115180241.727	1	120115180241.727	17.854	.000 ^b
	Residual	457466469535.177	68	6727448081.400		
	Total	577581649776.904	69			
Residuals Statistics ^c						
	Minimum	Maximum	Mean	Std. Deviation	N	
Predicted Value	200 005.190	681 699.060	268 715.100	88 205.653	70	
Residual	-561 729.813	508 909.563	.000	172 138.140	70	
Std. Predicted Value	-.779	4.682	.000	1.000	70	
Std. Residual	-3.240	2.935	.000	.993	70	

^a Dependent Variable: Donations_Firms, ^b Predictors: (Constant), Annual GDP, ^c Dependent Variable: Annual GDP

4.2 Individual donation

In terms of private donors, we have also used data from tax returns, i.e. what amount of donations was shown in the tax returns as allowable expenses. The regional annual median wage was chosen as an independent variable. It rather reliably indicates the living standard of particular donors. The amount of donations in individuals' tax returns was chosen as the dependent variable. In this case, the value of the correlation coefficient shows a strong positive dependency between the annual median wage and the amount of donations provided by individuals ($R = 0.775$), i.e. the higher the annual median wage, the higher the amount of donations provided by individuals.

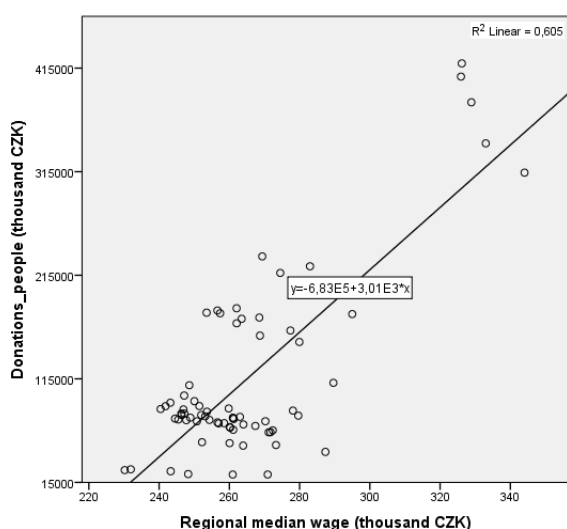


Fig. 2 Individual philanthropy. Note: Donations of People and Regional median wage are in annual expression.

The median wage is the same in the majority of regions, and the only difference can be observed in Prague, where the amount of donations is also proportionally higher. The determination coefficient indicates that the given regression model explains 60.5% of the dependent variable dispersion (the amount of donations provided by individuals). The result regression model says that when the annual median wage grows by CZK 12 000, the amount of a donation provided by an individual grows by CZK 3 011/year. The model as a whole is statistically significant because the significance (p value) is lower than the significance level 0.05 (see Fig. 2 and Table 3).

We have tried to uncover more detailed information from the above-mentioned findings from the regression and supplemented them by a described statistic of basic data. We used five-year averages of the monitored values on the regional level and tried to find out what the annual donation per one donor in the region was, what the share of donors among employed persons in the region is, and how significant the amount of the donation was compared with a wage. We have calculated with the five-year average of regional median wage, because it better illustrates the actual living standard. The data about the total amount of donations and the number of donors in particular regions provided the base for the average annual donation per one donor. The average annual donation in the Czech Republic totalled CZK 11 263 in a period of years 2011–2015. Average donated amounts in particular regions differ by thousands of Czech crowns, and the value observed in Prague is significantly higher (CZK 18 333), the lowest amount is given in the South Bohemian region and the Vysočina region (CZK 10 500). There are also clear differences in economically and structurally similar regions. For instance, the Ústí Region (CZK 12 000)

Table 3 Summary output for statistics of individual philanthropy

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	325005594331.545	1	325005594331.545	17.854	.000 ^b
	Residual	212514540380.385	68	3125213829.123		
	Total	537520134711.930	69			
Residuals Statistics ^c						
	Minimum	Maximum	Mean	Std. Deviation	N	
Predicted Value	10 099.730	352 950.440	114 300.430	68 631.086	70	
Residual	-137 774.828	120 365.516	.000	55 497.035	70	
Std. Predicted Value	-1.518	3.477	.000	1.000	70	
Std. Residual	-2.465	2.153	.000	.993	70	

^a Dependent Variable: Donations_people, ^b Predictors: (Constant), Annual Pay, ^c Dependent Variable: Donations_people

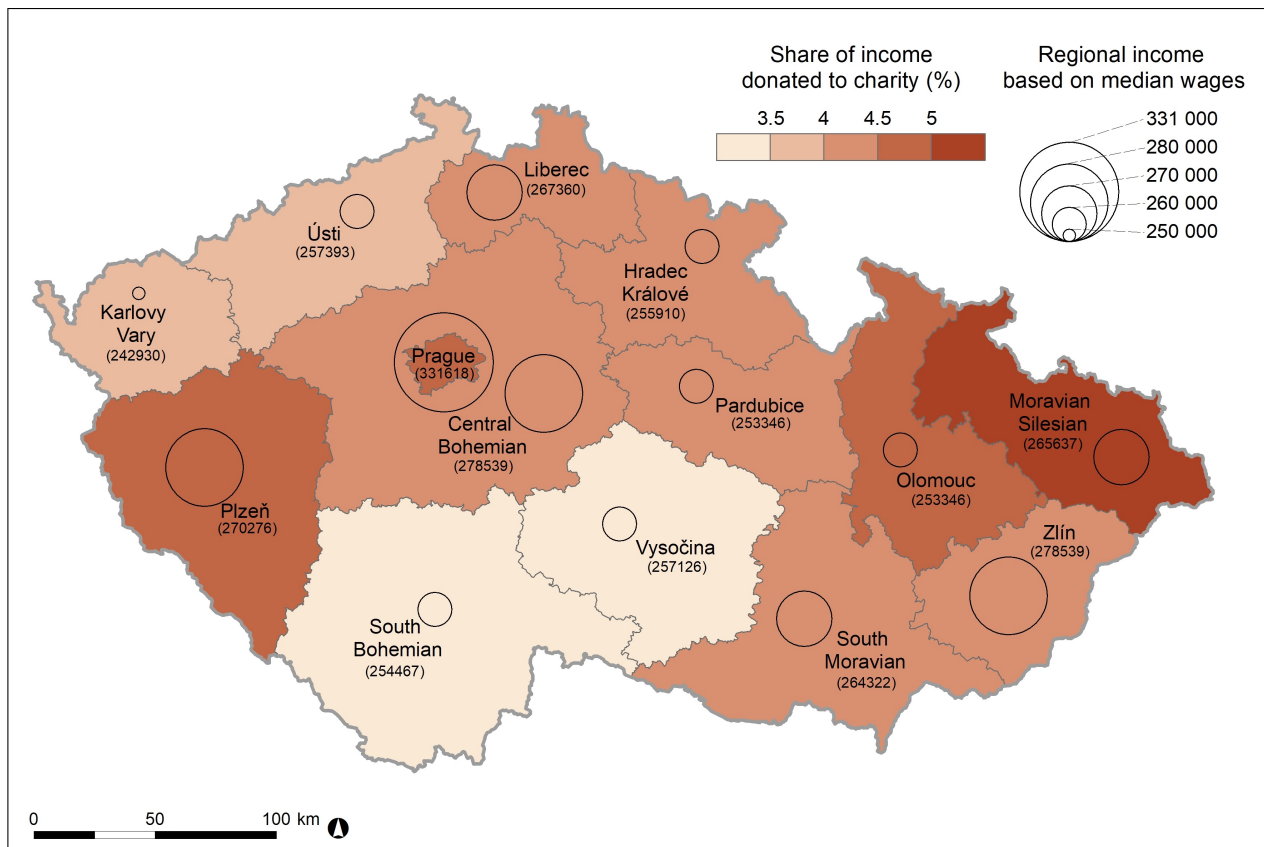


Fig. 3 Income and representation of donors.

and the Moravia-Silesia Region (CZK 16 000) show similar economic problems, however, average contributions are very different. It seems that some other non-economic factors are involved that significantly influence the willingness to donate part of one's income for the benefit of society.

An average contribution for socially beneficial purposes can be distorting data if the real representation of those providing it is not reflected. The percentage of representation of donors using the possibility to apply allowable expenses related with donations in their tax returns has been determined based on a five-year average in all regions. The nationwide average representation of donors among employed people in the Czech Republic reached 2.2% in the years 2011–2015. Prague shows a share of 3.14% of donors, which is more than two times more compared to the region with the lowest share of donors. The lowest share of donors among employees was recorded for the Karlovy Vary Region (1.5%) and the Ústí Region (1.66 %). There is also no direct proportion between the amount of wage and the share of employees willing to donate. For instance, the Central Bohemian Region is the second region in the Czech Republic after Prague in terms of the amount of the median wage;

however, the occurrence of donors is on the national average. On the other hand, the Vysočina Region shows the second highest representation of donors (2.81 %) even despite the income.

The question is of how the amount donated in favour of a society relates with the donor's income? Are the people with lower income in fact willing to donate a higher share of their wage, as it is claimed by the above-mentioned studies (Smith & Cremer 1995, Wiepking 2007)? To answer this question, we compared data about income and shares of income donated for socially beneficial purposes, as one can see in the Fig. 3. There are again several regions where people are more generous even despite their income. For instance, people in the Moravia-Silesia Region donate slightly more than 5 % at a below-average wage, while the richest region, Prague, shows only slightly above-average results with a share of 4.6 %. The countries with a long-term tradition of donations usually report the amount of donations at 3–5%, and some statistics confirm a higher willingness to donate among people with lower income. For instance the USA shows the share of 4%, however people with extraordinarily high income donate up to 6% of their income (Statistics 2018).

5 Discussion

The linear regression has proven the basic dependency of the donation on income and economic prosperity, however, it is not possible to prove that a greater amount of wealth automatically leads to a greater willingness to donate a voluntary contribution to socially beneficial purposes or that the willingness to donate a higher share of income grows with the growth of wealth. The relation on the regional level is more direct in the case of individual donors than in the case of corporate donors. In terms of the corporate donation, the total regional GDP, as an indicator explaining the economic size of firms in the region, explains one fifth of the donation amount's variance. Unfortunately, the available data does not allow a deeper analysis, which could confirm the relation with quantities offered by foreign researches, such as for instance the size of a company. In this case, the validity of data is limited primarily by the possibility that the companies could have their tax residency in a region different from the one they are active in. The assumed, and in papers mentioned, pressure on the regional social responsibility thus cannot be confirmed by publicly available data and requires a further research. The individual donation, monitored as a sum mentioned in the tax return, is influenced by the amount of the regional median wage from 60.5%, i.e. three times more than in the case of companies. It is thus possible to use economic data to confirm the conclusions of foreign and domestic public opinion research, which proves the declared willingness of elites to focus on philanthropy and donate money for charitable purposes. Our research indicates that there are still regional differences in individual donations, which are only marginally related with economic level and prosperity. Despite the limits of the input data, (i.e. working with the donation as an allowable item in a tax return and given that [i] it does not cover non-financial charity, such as voluntary work; [ii] it is not possible to specify the purpose of the donation; [iii] it does not cover donations outside the tax system, such as street or church collections), we do not expect a systematic distortion on the level of regions. This means that we do not expect that, for instance, the majority of donations would not be mentioned in tax returns in some regions only, etc. This indicates that possible explanatory power of other, non-economic factors is relatively large from regional point of view. Let's assume that clearly demographic characteristics (age and gender) are about the same in all regions and focus on social-demographic features

when interpreting the data. When focused on them in terms of individual donors, the donation could be impacted by rather significant differences in the level of education of the inhabitants (the worst results recorded were in the Karlovy Vary Region and the Ústí Region) (ČSÚ 2014), and also religiosity and religious traditions. The influence of the religiosity has not been sufficiently confirmed in the Czech environment, however, foreign researches confirm it unequivocally (e.g. Lyons & Nivison-Smith 2006; Bekkers 2010; Zunz 2011). The ranking of regions in terms of the number of individual donors or the relative amount of donations does not offer a simple explanation, as traditionally more religious Moravian regions are not more generous in the number of donors, but rather in the amount of donations. This might be related with huge social differences in regions where a low share of donors is combined with the relatively high amount of a donation, such as in the Moravia-Silesia Region. On the other hand, Prague shows a higher share of donors and a higher average amount per donation. However, this reflects a metropolitan environment with a higher number of elites and greater related social pressure on philanthropic behaviour. Regions with a lower share of income donated for socially beneficial purposes (the South Bohemia Region and the Region of Vysočina) are, to a certain extent, different in terms of the characteristics of the population, i.e. a lower share of inhabitants in cities (even though not the lowest share among all regions), and manifestations of solidarity in rural areas have a different form than the formalised voluntary solidarity monitored in tax returns.

6 Conclusions

The correlation of philanthropic behaviour with the total regional GDP in case of companies and median wage in case of individuals has been statistically proven; the richer regions are willing to donate, on both the corporate and the individual level, more for socially beneficial purposes. At least at individual level there are several regions where people are more generous even despite their income. As we suggest in discussion the decision-making process is influenced by more motives above the framework of economic variables. It seems that each region shows a specific philanthropic behaviour, which could be further analysed. This also opens up the possibility of a broader interpretation of the results. It would be interesting to compare the willingness to donate

based on the amount of income and verify if it was, such as in case of firms (Wang et al. 2008) or the US general public, a U-shaped curve.

The results have brought answers to key research questions; however, even more questions have been generated. Future research should focus on the gathering of relevant data, for instance on the level of districts, which would bring a more adequate answer to the question of regional differences. The division into particular regions does not seem to be a detailed gauge. It will thus be necessary to also focus on sources of data, as they could be a certain source of distortion, due to the reasons discussed above. Despite that, the trend outlined by the data, i.e. the relation between economic wealth and the willingness to donate, is considered unquestionable and worthy of further research.

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