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# Where Do Men and Women Give?

GENDER DIFFERENCES IN THE MOTIVATIONS AND PURPOSES  
FOR CHARITABLE GIVING



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## **Abstract**

This study seeks to explore gender differences in the purpose and motivations for charitable giving. We analyze new waves of data from the Philanthropy Panel Study, the Bank of America/U.S. Trust Studies of High Net Worth Philanthropy, and the Million Dollar List to investigate where men and women direct their charitable gifts, the influence of charitable decision making on giving, and why men's and women's priorities may differ. We find that generally, women are more likely than men to give to every charitable subsector except neighborhoods and communities and tend to spread their giving out. However, high net worth women exhibit fewer differences in their giving as compared to high net worth men. Women prioritize issues and areas such as women's rights, human rights, and the environment, while men favor the economy and national security. Finally, we find that women are generally motivated to give by their political or philosophical beliefs or their involvement in an organization.

## I. Introduction

Notable philanthropists Ted Turner gave \$1 billion to create the United Nations Foundation in 1997 and Joan Kroc gave \$1.5 billion in 2004 to the Salvation Army to fund a network of community centers across the country. Today, the 137 signers of the Giving Pledge have publicly committed to give at least half of their wealth to the causes and issues about which they care the most. Such mega gifts and commitments garner significant media attention, yet little philanthropic research is directed to understanding why and how each donor decided what cause to support. In an increasingly donor-centered world where donors are motivated to give by a variety of factors and choose from a growing number of organizations to support, new research that analyzes differences among donor preferences, motivations, and priorities is urgently needed.

When Ted Turner announced his gift, he did so as part of a speech in a very public setting. Joan Kroc's gift was announced after her death as part of her bequest. To what extent did their gender affect where, how, and why they chose to make these stunning gifts? Most studies of charitable giving often treat all gifts the same, and few researchers consider the preferences and priorities of the individuals who give. What role does gender play?

This study seeks to better understand the where, how, and why of men's and women's giving. We are interested in exploring the effect of gender on donors' philanthropic priorities. We begin by looking at whether men and women give to the same or different charitable subsectors. Do women tend to spread their giving across more areas than men, as prior literature suggests? We then turn to the how and why questions in an attempt to understand the complex motivations and influences on giving. We examine how men and women prioritize important social issues, which may influence the types of organizations they support. Finally, we examine how motivational factors, such as serving on a nonprofit board or developing a consistent donor relationship with an organization, also differ based on gender. While these questions are relatively simple to explore in single-headed households, we recognize that the American household is rapidly changing. Among married couples, we can no longer assume a unitary household preference, and couples may have different ways of determining their charitable priorities. Therefore, we also look at how a couples' charitable decision-making arrangement influences where gifts are made.

For all these questions, we are also interested in how gender differences in giving vary among the population at large, as well as among high net worth households, which have the greatest capacity to give. Therefore, we analyze our questions through multiple data sets to explore these sub-groups. We find that generally, women are more likely than men to give, and give higher amounts than men, to nearly every charitable subsector; however, high net worth women exhibit fewer differences in their giving compared to all women. Second, we confirm the existing finding that men tend to concentrate their giving whereas women support more causes.

We then turn to an analysis of important social issues for both general population and high net worth households to understand how men's and women's interests and priorities are associated with the causes they identify as being most important. We find that women tend to be more interested in women's rights and less interested in traditionally "male" priorities such as the economy and national security (for a discussion of "male" and "female" issue preferences, see for example Conover, 1988; Kaufmann & Petrocik, 1999). Additionally, we look at gender differences in motivations for charitable giving for high net worth households, finding that women are generally motivated by their political or philosophical beliefs or their involvement in

an organization. For each of these analyses, we also explore the impact of couples' philanthropic decision-making style, an important influence in overall giving behaviors (e.g., Women's Philanthropy Institute [WPI], 2015). Finally, we present initial findings on how million dollar-plus gifts are directed by men and women donors, and find that women tend to mention the individuals their philanthropy can impact (such as students), instead of buildings or capital campaigns. Individual women are also the only donor group to have the term "unrestricted" appear in their top keywords.

While previous studies have addressed a number of our key research questions in part, this working paper uses multiple data sets and quantitative and qualitative analyses to further explore the subject of gender differences in philanthropy. A number of studies have provided conflicting or incomplete answers to some of these questions, especially about the subsectors to which women and men give. Through this study, we hope to provide comprehensive answers to these questions by exploring the nuances of the data and the reasons why past studies may have found differing results. This study will help nonprofit leaders and fundraisers to better understand donors' interests and what motivates them to give. This analysis can be particularly useful for fundraisers working for specific organizations in determining which donors to solicit and how best to approach them in asking for their support.

## II. Existing Literature and Research Questions

A growing number of research studies, including our own, find that men and women significantly differ in their charitable behavior. Research finds that women are more likely to make a charitable donation than men (Greer, 2000; Mesch, 2010; Mesch et al., 2011; Micklewright & Schnepf, 2009; Piper & Schnepf, 2008; WPI, 2015). Research is less conclusive on whether or not women give greater amounts of money to charity than men when controlling for background characteristics such as income, education, and age; we find this to be consistent among a general population sample (WPI, 2015). While overall patterns for the incidence and amount giving are helpful to understand, it is important to recognize that all giving is not the same. Studies also tend to focus on individual determinants of giving—factors such as education, income, wealth, and age—to the neglect of motivational concerns and priority interest areas. Not only may men and women behave differently, but they may have different tastes and preferences regarding which organizations to support.

A range of theories have been tested to explain differences in men's and women's prosocial behaviors, and no one theory can explain what may motivate someone to give. Economic theories support the idea that women are more egalitarian in their giving and tend to be more cooperative, which may translate into giving to a large number of organizations in comparison to men (Croson & Gneezy, 2009; Eckel & Grossman, 2001). Women also tend to give to help another person, focusing less on the personal benefits they receive, such as a tax-break, and are motivated more by an empathic response (Brunel & Nelson, 2000; Willer, Wimer, & Owens, 2015). Research on social context finds that women give more when they are socially close to recipients, whereas men are more likely to take social norms into account when giving (Cox & Deck, 2006; Meier, 2007). Further, Einolf (2011) finds that religiosity, trust, and moral obligation are strongly associated with men's giving and volunteering. Each of these theories can be helpful in exploring why men and women may choose different causes to support.

Some previous studies have explored gender differences in giving to particular nonprofit subsectors. For example, Meslin, Rooney, and Woolf (2008) find that men give more to religious organizations than women, holding other factors constant; however among single-headed households, we find that women are significantly likely to give more to religion (WPI, 2015). In a study of giving to human services, Marx (2000) finds that women were almost twice as likely as men to give to a human services organization. Studies have also found that women are more likely to give or to be active donors to specific health causes such as for lung health or birth defects (Keyt, Yavas, & Riecken, 2008; Midlarsky & Hannah, 1989). Within the environmental arena, Israel (2007) finds that women are more likely to give to the environment but that men give higher absolute dollar amounts.

Other studies have examined respondents' total charitable giving, analyzing the range of organizations that donors support by nonprofit subsector. These studies show that women are more likely to support religious, international, health, social service, education, and community causes; whereas men demonstrate a stronger preference for adult recreation and sports (Andreoni, Brown, & Rischall, 2003; Mesch, 2010; Micklewright & Schnepf, 2009; Piper & Schnepf, 2008). Individual studies are somewhat inconsistent. Andreoni et al. (2003) find that among single men and women, women are more likely to give to every single category of charity except adult recreation. Yörük's (2010) results are similar, finding women are more likely to give to every category of nonprofit subsector except for combined purpose and neighborhood organizations. The *Women Give 2010* report finds that single female-headed households are

significantly more likely than single male-headed households to give to the international, religious, health, youth and family, or community causes (Mesch, 2010). The distribution of gifts by high net worth donors seems to be one exception to these gender differences: the 2011 Study of High Net Worth Philanthropy found no significant differences in the way high net worth men and women distribute their giving across subsectors (Center on Philanthropy at Indiana University [COP], 2011a).

Not only do women tend to support more charitable subsectors than men, but women tend to spread their giving out, contributing to many different charitable subsectors, giving less to each category, whereas men tend to focus their giving in relatively fewer areas (Yörük, 2010). This is true for both single women, as well as female-deciders in married couple households (Andreoni et al., 2003; Yörük, 2010). We repeat these analyses using new data, and add to it an analysis of high net worth households.

Previous studies have also indicated that charitable decision-making patterns may influence where a married couple makes donations, and show that gender differences may carry over into married couples. Both Andreoni et al. (2003) and Yörük (2010) examine the “choice of charity” question in terms of who in the household is responsible for giving decisions. This recognizes charitable giving as a household public good and applies the idea of gendered giving preferences to household bargaining and negotiation. Within a household, the husband or wife could hold primary decision-making authority, the couple could decide jointly, or each person could make decisions independently. Research has found wife-deciding households to act significantly differently from couples where joint decisions are made. In couples where women are in charge of or have significant influence over a household’s decision making, they are more likely to give to education, health, and religion, and often give higher amounts as well (Andreoni et al., 2003; Rooney et al., 2007). In contrast, couples where the husband decided were more likely to give to adult recreation than if the wife decided or the couple decided jointly. There were also some significant differences in the amounts married couples gave to human services, health, and private/community foundations depending on the decision-making arrangement (Andreoni et al., 2003).

For each research question we address below, we first look at single-headed households to explore differences between men and women. We then repeat the same analyses for married couples, looking at how couples make giving decisions. Our first research questions focuses on gender differences in where men and women direct their giving, focusing on specific nonprofit subsectors.

### **Question 1: How does men’s and women’s giving vary by charitable subsector?**

We find that there are significant differences between women and men in the subsectors to which they give. One way of explaining these differences may be to explore the social issues that women and men prioritize as important. While some surveys ask the public about their priority issues, they do not tend to present findings by gender. For example, the Pew Research Center’s (2015) most recent report on public policy priorities indicates that Americans’ most-cited priorities are terrorism (76 percent) and the economy (75 percent). While the Pew report details differences by political party affiliation and age group, gender is not analyzed.

Few charitable giving studies ask about donors’ issue preferences; a related body of research comes from studying legislators’ behavior. While not a general sample, research finds that generally, women state legislators are more concerned than men with issues such as



women's rights, children and the family, and related areas such as education, health care, social welfare, and the environment (Saint-Germain, 1989; Thomas & Welch, 1991). Political research on priorities of female legislators may not directly mirror charitable giving priorities of men and women, but it gives us some background in an under-studied area, particularly in how issue preferences may influence charitable giving. Our second research question seeks to clarify how men and women prioritize key issue areas:

**Question 2: How do men and women prioritize key issues facing society?**

An individual's motivations for giving may also help to explain why men and women tend to give to different charitable subsectors. A number of studies have examined gender differences in motivations to give, especially regarding empathy and altruism. One study found that fundraising appeals that focus on helping others appeal more to women, and that men respond more to appeals that focus on tax breaks and other personal benefits of charitable giving (Brunel & Nelson, 2000). More recently, Willer, et al. (2015) found that, while men are generally less willing to give to poverty relief, their giving increases when the issue is framed as one that affects an entire society (i.e., involving the men's own self-interest). In a survey of young, wealthy individuals in London, Kottasz (2004) finds that women are more motivated by personal recognition for their giving, whereas men are more motivated by social incentives to give, such as invitations to special events. Studies of high net worth donors find that women are more likely than men to give to charity when they believe their gift will make a difference, they know the organization uses donations efficiently, and they want to give back to the community (COP, 2011a). Only a few surveys include questions on both donor motivations and actual charitable behavior, making this an important area for our research. Our final research question is:

**Question 3: How do men and women differ in their motivations for charitable giving?**

Finally, in addition to analyzing survey data for giving motivations, we also examine a list of publicly-announced million dollar gifts to analyze differences among the gifts that men, women, and couples make. This analysis provides a more qualitative understanding of the priorities men and women have for their giving, which relates to all three of our research questions.

### III. Data and Methods

This study uses three unique data sets—the Philanthropy Panel Study (PPS), the Bank of America/U.S. Trust Studies of High Net Worth Philanthropy surveys (HNW), and the Million Dollar List (MDL)—to examine the three research questions listed above. We selected these data sets because they provide the ability to compare a nationally-representative panel sample with a survey of high net worth households to explore the effect of income on men’s and women’s giving. The addition of the MDL allows for a comparison of high net worth donors based on actual giving compared to self-reported data. The data are all recently collected. We use the Philanthropy Panel Study’s newest available data from the 2011 wave and the U.S. Trust Study of High Net Worth Philanthropy data from the 2014 survey wave.

The PPS is the most comprehensive household survey about charitable giving, conducted in partnership with the University of Michigan Institute for Social Research’s Panel Study of Income Dynamics (PSID). The Indiana University Lilly Family School of Philanthropy designed and sponsored a philanthropy component beginning in 2001, and the PPS has been conducted every two years since 2001, resulting in six waves of data. The PPS is seen as a high-quality data source in philanthropy because of its regularity and its partnership with the PSID (Wilhelm, 2006). For this study, we primarily rely on the 2011 wave of data, but check findings for robustness using previous waves. Results about household decision making about giving rely on the 2005 wave of data, the most recent year in which this question was asked.

The second data set, the Bank of America/U.S. Trust Studies of High Net Worth Philanthropy, is from a biennial study conducted by the Lilly Family School of Philanthropy since 2006. The High Net Worth (HNW) study provides a random selection of high net worth households with comparative data for average-income households; however, compared to the PPS, it is a relatively small sample and is not a longitudinal panel. This study pools data from the 2012 and 2014 surveys, and previous years depending on data availability (not all survey questions were asked in each wave). A recently fielded survey conducted by GfK Custom Research through its national online omnibus panel (KnowledgePanel OmniWeb) provides a comparison general population sample for which the public priority questions were asked.

Finally, we use the Million Dollar List, a database of publicly announced million dollar-plus charitable donations from U.S. donors. Data on donations from individual (i.e., non-institutional) donors are collected from public announcements and other publicly available sources. We use data on donations made or announced from 2000 to 2013. The MDL is primarily used to explore the gift purposes of million dollar-plus charitable gifts using a qualitative content analysis of keywords. Appendix A provides further detail on methodology, including specific analyses and control variables not presented in the results below.

Combined, these three data sets offer a broader perspective of donor preferences not previously examined in the research literature.<sup>1</sup>

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<sup>1</sup> Despite our range of data sets, there are limitations to survey research. For example, participants must select from a pre-determined list of motivational answers, and may be subject to “social desirability bias” where their answers are guided by social norms. These are common limitations in all surveys.

## IV. Summary Statistics

The PPS data used for our analysis includes 8,622 households (8,907 households are included in the raw data, but a number are excluded due to missing information). For the 2011 survey wave (which we use for most analyses), 4,457 or about 51.7 percent of these households indicate they have given to charity in the past year. Among all households that give, the average amount given to charity is \$2,316. Married couples are both more likely to give and give higher amounts than single-headed households. These summary statistics are in Table 1 below.

Table 1: Philanthropy Panel Study (PPS) Summary Statistics

	Fraction of Total Households	Incidence of Giving (2011 wave)	Total Observations
Couples	54.5%	63.2%	4,697
Single Male	15.0%	33.5%	1,291
Single Female	30.5%	40.1%	2,634
Total	100.0%	51.7%	8,622
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	Average Giving Amount Conditional on Giving (2011 wave)		Observations of Donor Households
Couples	\$2,772		2,968
Single Male	\$1,512		433
Single Female	\$1,363		1,056
Total	\$2,316		4,457
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	Fraction of Total Households	Average Giving Amount Conditional on Giving (2005 wave)	Observations of Coupled, Donor Households
Male Decides	3.9%	\$4,529	68
Female Decides	6.5%	\$2,532	112
Separately Decides	16.2%	\$2,757	281
Jointly Decide	73.4%	\$2,861	1,274
Total	100.0%	\$2,888	1,735

Note: The 2005 wave is the most recent year in which decision-making questions were asked.

Unlike the PPS, the HNW is a point-in-time study and surveys a random sample of the wealthiest U.S. zip codes in each survey year. For many analyses, we combined respondents over a number of years to allow for an adequate sample size to obtain robust statistical analysis. Table 2, below, shows summary statistics for the HNW pooled sample, which combines responses from 2005, 2008, 2010, 2012, and 2014 (4,031 total households). Please note that in the analyses in this paper, we use different samples to answer different questions as certain questions are not asked in all years. Whereas 51.7 percent of the general population in the PPS gives to charity, among high net worth households, over 96 percent of all households participate in charitable giving. The HNW sample is older on average than the PPS sample (66 years compared to 45 years), more likely to be married (82.9 percent compared to 54.5 percent), and has a higher average level of education (17.6 years for HNW compared to 13.1 for PPS).

Table 2: High Net Worth (HNW) Study Summary Statistics

	Fraction of Total Households	Percentage of Giving	Total Observations
Couples	82.9%	96.8%	3,341
Single Male	7.0%	94.3%	282
Single Female	10.1%	91.4%	408
Total	100.0%	96.1%	4,031
	Average Giving Amount (\$) Conditional on Giving	Observations of Donor Households	
Couples	\$165,693	3,238	
Single Male	\$52,239	265	
Single Female	\$188,441	371	
Total	\$160,111	3,874	
	Fraction of Total Households	Average Giving Amount (\$) Conditional on Giving	Observations of Coupled, Donor Households
Male Decides	19.3%	\$59,592	386
Female Decides	5.6%	\$13,251	112
Jointly Decides	49.9%	\$325,131	1,000
Others	25.3%	\$52,154	507
Total	100.0%	\$187,561	2,005

Note: The first two panels are based on pooled data from 2005-2014. The third panel is based on data from 2010-2014 (decision-making questions were asked only in those years).

Finally, the MDL is a database made up of publically reported, million dollar-plus gifts; therefore, there are no non-donors on the MDL to allow us to determine differences between donors and non-donors. Summary statistics for the MDL are in Table 3 below.

Table 3: Million Dollar List (MDL) Summary Statistics

	# of Donors	# of Gifts	Fraction of # Total Individual Gifts	Aggregate Giving (in billions)	Fraction of \$ Total Individual Gifts
Couple	2,724	3,410	41.6%	\$48.02	29.8%
Family	382	414	5.1%	\$2.85	1.8%
Individual Female	1,071	1,362	16.6%	\$18.45	11.5%
Individual Male	2,264	3,014	36.8%	\$91.68	57.0%
All Individuals	6,441	8,200	100.0%	\$161.01	100.0%

Note: MDL summary statistics and analysis based on data for calendar years 2000-2013.

This paper focuses in large part on the charitable subsectors to which philanthropy is directed. The subsectors used in each data set (and differences between data sets) are described in detail in Appendix A. In Table 4 below, we present summary statistics about how all donations are distributed across these subsectors.

Table 4: Summary Statistics on Charitable Subsectors for PPS, HNW, and MDL Data Sets

Subsector (PPS and HNW)	PPS		HNW	
	Fraction of Households that Give to this Subsector	Average Giving Amount (\$) Conditional on Giving	Fraction of Households that Give to this Subsector	Average Giving Amount (\$) Conditional on Giving
Religion	32.9%	\$2,213	67.5%	\$14,753
Combination	19.7%	\$663	54.5%	\$6,508
Basic Needs	24.5%	\$539	78.0%	\$3,393
Health	16.1%	\$314	65.6%	\$7,207
Education	11.6%	\$521	75.8%	\$23,244
Youth/Family	7.8%	\$257	56.7%	\$6,312
Arts	6.1%	\$261	66.3%	\$8,186
Environment	6.4%	\$199	51.7%	\$4,145
International	6.6%	\$190	29.2%	\$4,068
Neighborhoods	2.8%	\$231	N/A	N/A
Other	4.9%	\$552	48.8%	\$7,954
	MDL			
Subsector (MDL)	Distribution of Individual Gifts by subsector		Average Gift Size (in millions)	
Arts	7.5%		\$15.8	
Education (K-12)	4.8%		\$8.4	
Environment	2.3%		\$8.4	
Foundation	1.4%		\$943.7	
Government	0.5%		\$9.1	
Health	10.3%		\$11.7	
Higher Education	70.9%		\$9.8	
Human Services	3.7%		\$13.0	
International	0.8%		\$29.5	
Overseas	0.7%		\$32.0	
Public/Society Benefit	4.9%		\$15.0	
Religion	1.0%		\$9.6	
Other/Unknown/Various	0.2%		\$39.6	

Notes: Subsectors are not consistent across all surveys. For a description of subsectors, please see the methodology in Appendix A. PPS data are from the 2011 wave; HNW data are based on pooled data from 2005-2014 surveys; MDL data are from 2000-2013 calendar years.

As shown in Table 4, high net worth households are much more likely to give to each charitable subsector, and give at much higher levels, than the general U.S. population. The Million Dollar List summary statistics are not directly comparable since there are no non-donors in the MDL data set. Of note is the high proportion of giving to education by million dollar donors, over two-thirds of all gifts.

## V. Results

We present our results in order of the research questions described above. For each analysis, we begin by describing our findings for the general population sample (PPS). We then report findings from the HNW and MDL data sets for comparison to the general donor population.

### Question 1: How does men's and women's giving vary by charitable subsector?

#### Key findings:<sup>2</sup>

- Consistent with prior research, we find that single women are more likely than single men to give, and give more to 10 out of 11 charitable subsectors, the exception being the neighborhoods/communities subsector.
- High net worth single women are more likely to give, and give more to arts and the environment; high net worth single men are more likely to give, and give more to combination organizations (e.g., United Way).
- Female-deciding households are more likely to give to youth and family, health, and international causes; male-deciding households are more likely to give to religion, education, and other causes.
- High net worth female-deciding households are more likely to give to youth and family services and religious causes; male-deciding households are associated with a lower likelihood of giving to basic needs organizations, and give lower amounts to these organizations.
- Single women spread out their giving more so than single men; however, high net worth single women and men look very similar in terms of the concentration of their giving.

#### *Analysis of single-headed households*

We begin our analysis by looking at the PPS sample of single-headed households, dividing this sample into single male-headed and single female-headed households. Panel A in Table 5 below provides results for this analysis for each charitable subsector. Note that control variables are not displayed in the table to allow findings to appear more clearly. Full tables are compiled in a separate, technical appendix and are available upon request. We find that, for a general population, women are more likely to give than men, and give more than men, to 10 out of 11 charitable subsectors except for giving to neighborhoods and communities.<sup>3</sup> This finding is in line with previous research, which finds women to support the majority of subsector causes more than men (e.g., Andreoni et al., 2003; Mesch, 2010).

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<sup>2</sup> Unless otherwise specified, all key findings regard the PPS general population sample.

<sup>3</sup> For the amount of giving, we display OLS results, but tested multiple specifications including Tobit and Quantile regression analysis. OLS yielded the most significant results, but these results are not robust to all specifications.

Table 5: PPS Results for Giving to Charitable Subsectors

		Panel A: Gender (Single-Headed Households)		Panel B: Decision Making (Married Couple Households)			
		Female	Observa- tions	Male Decides	Female Decides	Separately Decide	Observa- tions
Religion	Incidence	0.309*** (4.31)	3842	0.512* (2.16)	-0.187 (-1.18)	-0.313** (-2.87)	1560
	Amount	1.973*** (4.15)	3864	-164.9 (-0.35)	-821.5 (-1.55)	-1366.7*** (-4.50)	1588
Combination	Incidence	0.209** (2.60)	3843	0.214 (1.21)	-0.193 (-1.24)	0.229* (2.09)	1571
	Amount	1.380* (2.45)	3864	604.1* (2.17)	-294.3 (-1.59)	135.7 (1.29)	1588
Basic Needs	Incidence	0.277*** (3.65)	3853	-0.0750 (-0.40)	0.174 (1.17)	0.112 (1.03)	1569
	Amount	1.572*** (3.70)	3864	9.722 (0.04)	132.0 (0.82)	74.01 (0.71)	1588
Health	Incidence	0.269** (3.26)	3826	0.107 (0.57)	0.338* (2.27)	0.226* (2.00)	1569
	Amount	1.581** (3.24)	3864	-5.516 (-0.04)	138.6 (1.64)	278.6 (1.94)	1588
Education	Incidence	0.350*** (3.41)	3732	0.366* (1.99)	0.201 (1.19)	0.0880 (0.76)	1564
	Amount	2.220*** (3.32)	3864	700.1 (1.92)	193.9 (0.84)	288.4 (1.04)	1588
Youth/Family	Incidence	0.362** (3.27)	3680	0.241 (1.26)	0.380* (2.45)	0.00599 (0.05)	1556
	Amount	2.563*** (3.29)	3864	67.72 (0.55)	162.5 (1.67)	156.5 (1.39)	1588
Arts	Incidence	0.311** (2.66)	3619	0.400 (1.96)	0.128 (0.67)	0.0792 (0.60)	1555
	Amount	1.974** (2.85)	3864	271.4 (1.59)	-4.217 (-0.05)	20.98 (0.33)	1588
Environment	Incidence	0.444*** (4.13)	3818	-0.0304 (-0.13)	-0.0648 (-0.34)	0.517*** (4.09)	1550
	Amount	2.970*** (14.26)	3864	53.87 (0.39)	-24.75 (-0.33)	207.5** (3.11)	1588
International	Incidence	0.317** (3.01)	3779	0.170 (0.72)	0.420* (2.24)	0.0796 (0.54)	1464
	Amount	2.246** (2.96)	3864	N/A	N/A	N/A	N/A
Neighborhood /Community	Incidence	0.0743 (0.46)	3354	0.111 (0.47)	0.246 (1.21)	0.00955 (0.06)	1537
	Amount	0.470 (0.35)	3864	88.73 (0.35)	184.0 (0.92)	-46.73 (-0.30)	1588
Other	Incidence	0.366** (3.12)	3601	0.471* (2.19)	0.134 (0.66)	0.0525 (0.41)	1451
	Amount	2.876** (3.04)	3864	1278.9 (1.52)	59.79 (0.09)	-2.278 (-0.01)	1588

Notes: \*  $p < 0.05$ , \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$ . T-statistics in parentheses. Incidence of giving measured in Probit; amount of giving measured in Tobit (dependent variable log of amount). Panel A analysis is on 2011 wave of data, with reference group single males. Panel B analysis is on 2005 wave of data, with reference group couples where the husband and wife make decisions jointly. In Panel A, for amount of giving to the international subsector, the model does not converge and no reliable coefficients are available.

We continue this subsector analysis by turning to our high net worth sample. We combine data from HNW surveys in 2008, 2010, 2012, and 2014, limiting our analysis to single male-headed and single female-headed households; the results are in Panel A of Table 6 below. Panel A indicates that, for a high net worth population, women are more likely than men to give, and give more, to arts and the environment; women are less likely to give, and give less, to combination organizations (e.g., the United Way).

In general, we find gender differences in the nationally representative U.S. donor sample for both the incidence and amount of giving across nearly every subsector; however, high net worth households exhibit a very different pattern. In total, we see only significant differences in men's and women's giving in three subsectors in the high net worth sample as compared to 10 in the general sample.

Given these differences between our findings, we conduct additional analysis on single male and single female-headed households in the high net worth sample. We further divided high net worth households into two income groups: those with a total household income of less than \$200,000, and those earning \$200,000 or more. Our results (available in technical appendix upon request) indicate that, for the high net worth sample with incomes below \$200,000, women are more likely to give to basic needs organizations than men, as well as to the arts and the environment. For the high net worth sample with incomes above \$200,000, the only statistically significant gender difference is giving to the arts. These results confirm our previous findings indicating fewer gender differences among wealthy households.

For the first research question, we find generally that men and women exhibit differences in the types of organizations they support. However, these differences are much more prevalent for the general population sample than the high net worth sample. For the general population, women are more likely to give, and give more, to nearly every charitable subsector; yet, for the high net worth sample, few gender differences exist.



Table 6: HNW Results for Giving to Charitable Subsectors

		Panel A: Gender (Single-Headed Households)		Panel B: Decision Making (Married Couple Households)			
		Female	Observa- tions	Male Decides	Female Decides	Separately Decide	Observa- tions
Religion	Incidence	-0.107 (-0.87)	536	-0.138 (-1.39)	-0.571*** (-3.99)	-0.0732 (-0.51)	1202
	Amount	-0.311 (-0.87)	536	-0.609* (-2.18)	-2.016*** (-4.93)	-0.292 (-0.74)	1202
Combination	Incidence	-0.293* (-2.38)	524	0.0303 (0.31)	-0.112 (-0.79)	-0.0494 (-0.36)	1122
	Amount	-0.832** (-2.70)	524	0.0243 (0.09)	-0.351 (-0.94)	0.00699 (0.02)	1127
Basic Needs	Incidence	0.231 (1.66)	530	-0.334** (-3.17)	0.210 (1.21)	0.0804 (0.53)	1169
	Amount	0.357 (1.29)	530	-0.873*** (-3.82)	0.122 (0.41)	0.162 (0.57)	1169
Health	Incidence	-0.0960 (-0.76)	529	-0.0803 (-0.82)	0.119 (0.78)	0.0248 (0.18)	1121
	Amount	-0.293 (-0.99)	529	-0.262 (-1.03)	0.102 (0.28)	0.137 (0.38)	1121
Education	Incidence	-0.0674 (-0.51)	513	0.0322 (0.29)	0.0464 (0.28)	0.369 (1.95)	1075
	Amount	-0.325 (-1.00)	513	-0.0892 (-0.36)	-0.386 (-1.07)	0.427 (1.35)	1080
Youth/ Family	Incidence	0.0511 (0.41)	515	-0.150 (-1.53)	0.354* (2.36)	0.305* (2.14)	1114
	Amount	0.0876 (0.29)	515	-0.409 (-1.59)	0.503 (1.48)	0.480 (1.55)	1114
Arts	Incidence	0.508*** (3.88)	528	-0.0131 (-0.13)	0.129 (0.85)	0.0768 (0.53)	1128
	Amount	1.254*** (4.04)	528	-0.132 (-0.53)	0.0756 (0.22)	0.111 (0.32)	1128
Environment	Incidence	0.319** (2.64)	526	0.123 (1.27)	0.264 (1.80)	-0.00121 (-0.01)	1120
	Amount	0.723* (2.49)	526	0.199 (0.86)	0.510 (1.49)	-0.0991 (-0.29)	1120
International	Incidence	0.105 (0.83)	523	-0.0756 (-0.71)	0.0508 (0.33)	0.148 (1.03)	1066
	Amount	0.171 (0.62)	523	-0.238 (-1.03)	0.0240 (0.07)	0.295 (0.86)	1071
Other	Incidence	-0.201 (-1.60)	503	0.00241 (0.020)	0.230 (1.51)	0.296* (2.10)	1034
	Amount	-0.251 (-0.82)	503	0.0522 (0.20)	0.524 (1.45)	0.823* (2.20)	1034

Notes: \*  $p < 0.05$ , \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$ . T-statistics in parentheses. Incidence of giving measured in Probit; amount of giving measured in OLS (dependent variable log of amount +1). Panel A analysis is on pooled survey responses for 2008, 2010, 2012, and 2014 studies, with

reference group single males. Panel B analysis is on pooled survey responses for 2012 and 2014 studies only, with reference group couples where husband and wife jointly make decisions.

#### *Analysis of married couple households*

We now turn to how couples give across charitable subsectors, dividing households according to how they make decisions about philanthropy. Panel B in Table 5 presents our results for the PPS sample, followed by Panel B in Table 6 which presents results for the high net worth sample.

Among the PPS sample, when the wife is the sole decision maker for the household's charitable giving, the household is more likely to give to youth and family, health, and international causes than jointly-deciding couples. When the husband is the sole decision maker, the couple is more likely to give to religion, education, and other causes than jointly-deciding couples; couples where the husband decides are also associated with giving higher dollar amounts to combination organizations. Finally, when couples make separate decisions about giving, their household is more likely to give to the environment, health, and combination organizations, but is significantly less likely to give to religion. These separately-deciding couples are also associated with giving higher dollar amounts to the environment, and less to religion.

For the high net worth sample, couples where the wife is the sole decision maker are more likely to give to youth and family organizations, and less likely to give to religion, compared to jointly-deciding households. Couples where the husband is the sole decider are less likely to give, and are associated with giving less to basic needs organizations than jointly-deciding households.

These results indicate that youth and family organizations are more important to a couple when the wife is the sole philanthropic decision maker, regardless of whether the couple is in the general or high net worth sample. Overall, there are fewer differences between households for the high net worth population, though high net worth couples where the husband decides do not seem to prioritize basic needs in their philanthropic giving.

#### *Concentration of giving*

Next, we examine how men and women concentrate their giving, looking at the average number of subsectors to which individual donors give, as well as the Herfindahl-Hirschman Index (HHI, a measure of concentration). Results for single-headed as well as married couple households are shown in Table 7 below.

We find that overall, donors in the general population give to fewer subsectors on average than donors in the high net worth sample. Panel A shows that in the PPS sample, single women give to slightly more subsectors than single men; the opposite is true in the high net worth sample, with high net worth single men giving to slightly more subsectors on average than high net worth single women. In Panel B, for the general population sample married households, male-deciding households give to the greatest number of subsectors on average, and joint deciders give to the smallest number. For the high net worth sample, separately-deciding households give to the greatest average number of subsectors, and female-deciding households give to the smallest number.

Table 7: PPS and HNW Results for Concentration of Giving

		PPS	HNW
<i>Panel A: Single-headed households</i>			
Average # of Subsectors Supported (Conditional on Giving)	Male	2.31	5.99
	Female	2.59	5.85
HHI	Female	-724.2*** (-3.56)	151.2 (0.73)
<i>Panel B: Married/Cohabiting Households</i>			
		PPS	HNW
Average # of Subsectors Supported (Conditional on Giving)	Male Decides	3.57	5.33
	Female Decides	3.45	5.27
	Jointly Decide	2.75	5.37
	Separately Decide	3.41	5.72
HHI	Male Decides	-876.4* (-2.54)	-220.9 (-1.27)
	Female Decides	-666.8* (-2.51)	-476.2 (-1.63)
	Separately Decide	-889.0*** (-4.65)	-850.7*** (-3.79)

Notes: \*  $p < 0.05$ , \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$ . T-statistics in parentheses. PPS analysis is on 2011 wave of data for single-headed households and 2005 wave for married/cohabiting households. HNW analysis is on pooled survey responses for 2008, 2010, 2012, and 2014 for single-headed households and 2012 and 2014 surveys for married/cohabiting households. For Panel A, reference group for HHI analysis is single males. For Panel B, reference group for HHI is jointly-deciding households.

We examine the HHI to look at statistically significant concentrations of giving. In Panel A in Table 7, being female is strongly negatively linked to giving concentration for the general population. In other words, men concentrate their giving more than women, and give to fewer subsectors. This is not the case for the high net worth population, where there is no significant difference by gender in the concentration of giving.

We also examine HHI for married couple households. For the general population, male-deciding, female-deciding, and separately-deciding households are all negatively linked to giving concentration, compared to joint deciders. Jointly-deciding households, therefore, concentrate their giving more than other types of households. For the high net worth population, there is no significant difference in the concentration of giving between male-deciding, female-deciding, and jointly-deciding households. However, separately-deciding households are negatively linked to giving concentration, compared to joint deciders; in other words, they spread their giving out to more subsectors. This is likely because both members in the couple are expressing their giving preferences. While we see fewer differences in married households in the high net worth sample, our results indicate that couples where the husband and wife make their giving decisions separately spread their giving out across more subsectors, both for the general and the high net worth samples. And for the general population, joint-deciders are most likely to concentrate their charity, giving to fewer subsectors.

*Distribution of men's and women's million dollar gifts*

Our final analysis for Question 1 explores men's and women's million dollar-plus gifts using data from the Million Dollar List. We provide subsector statistics below in Table 8; we are unable to perform regression analysis because the data set does not include descriptive information about donors (e.g., income, race, education, and so on). Additionally, the MDL only contains donors, so a comparison between donors and non-donors is not possible.

Table 8: MDL Results for Giving to Charitable Subsectors

	Number of Gifts			Amount (\$) of Gifts		
	Individual Female	Individual Male	Couple & Family	Individual Female	Individual Male	Couple & Family
Arts	8.5%	6.1%	6.9%	9.7%	3.4%	5.2%
Education	5.4%	4.4%	3.6%	3.2%	1.1%	2.0%
Environment	3.2%	1.8%	1.4%	2.0%	0.3%	1.1%
Foundation	1.0%	2.2%	0.8%	39.3%	64.5%	36.5%
Government	0.4%	0.8%	0.2%	0.1%	0.3%	0.04%
Health	9.4%	6.8%	10.4%	4.3%	3.0%	8.2%
Higher Education	60.2%	66.6%	69.0%	25.2%	20.9%	41.6%
Human Services	3.4%	3.8%	2.5%	9.9%	0.8%	1.0%
International	0.6%	0.9%	0.7%	0.3%	0.9%	1.2%
Overseas	0.6%	1.0%	0.3%	0.2%	1.2%	0.5%
Public/Society Benefit	5.9%	4.7%	3.5%	3.9%	3.1%	2.4%
Religion	1.3%	0.7%	0.7%	0.6%	0.4%	0.3%
Other/Unknown/ Various	0.6%	0.2%	0.1%	1.3%	0.2%	0.02%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Note: MDL summary statistics and analysis based on data for calendar years 2000-2013.

Among million dollar gifts, the largest differences between donor types appear in the foundation and human services subsectors. For giving to foundations, a large portion of the total dollars from all individual donors is directed to these organizations, but men give a disproportionately large percentage of the value of their million dollar-plus gifts to foundations (36.5 percent for couples and families, 39.3 percent for individual women, and 64.5 percent for individual men). For million dollar giving to human services, there is a similar percentage of gifts among all individual donors, but a larger percentage of women's dollars go to human services (9.9 percent for women, compared to 1.0 percent for couples and families, and 0.8 percent for individual men). Note, however, that the percentage of women's giving to human services for this time period may be skewed because of Joan Kroc's \$1.5 billion gift to the Salvation Army in 2004. We also note differences in the number and amount of gifts between individual men and women in the arts and environmental sectors. While we cannot comment on the statistical significance of these differences, we see fewer large differences between donor types, which reinforces our findings that the high net worth sample is more homogenous compared to the general population.

## Question 2: How do men and women prioritize key issues facing society?

### Key findings:<sup>4</sup>

- Across both the general and high net worth populations, single women are more likely to prioritize women's rights than single men, and are less likely to prioritize the economy and veterans' issues than single men.
- When the husband is the sole decider, the couple is more likely to prioritize the arts as a social issue. When the wife is the sole decider, the couple is more likely to prioritize animal welfare, and less likely to prioritize veterans' affairs, compared to joint deciders.
- In high net worth households, when the husband is the sole decider, the couple is more likely to prioritize the economy as a key issue, and less likely to prioritize poverty, than joint-deciding households. When the wife is the sole decider, the couple is more likely to prioritize human rights.

To answer our second research question, we begin by looking at a general population sample from the GfK KnowledgePanel, exploring single-headed households by dividing the sample into male- and female-headed households. We use new data from a survey fielded by GfK Custom Research through its national online omnibus panel (KnowledgePanel OmniWeb), as issue preference questions are not asked in the PPS survey. The KnowledgePanel is a representative sample of the U.S. population. Additional details about the GfK KnowledgePanel panel are available in Appendix A.

Panel A in Table 9 below provides results for our analysis. Note that control variables are not displayed in this table to allow findings to appear more clearly. Full tables are compiled in a technical appendix, available upon request. Table 9, Panel A indicates that, among a general population sample, single women are significantly more likely than single men to prioritize animal welfare, education, health care, human rights, and women's rights as social issues important to them. Single women are also significantly less likely than single men to cite the economy, environment, infrastructure, international affairs, tax policy, and veterans' issues as the issues that concern them most.

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<sup>4</sup> Unless otherwise specified, all key findings regard the GfK KnowledgePanel general population sample.

Table 9: GfK KnowledgePanel Results for Public Policy Priorities

	Panel A: Gender (Single-Headed Households)		Panel B: Decision Making (Married Couple Households)			
	Female	Observations	Male Decides	Female Decides	Separately Decide	Observations
Animal	0.817*** (4.60)	546	--	0.601* (2.54)	0.447 (1.81)	422
Arts and culture	-0.0834 (-0.46)	546	0.850* (2.42)	0.266 (0.85)	0.313 (1.18)	406
Community development	0.145 (0.80)	546	0.307 (1.07)	-0.320 (-1.06)	-0.547 (-1.49)	448
Crime and criminal justice	-0.253 (-1.63)	546	0.194 (0.61)	0.168 (0.72)	-0.116 (-0.45)	467
Disaster relief	-0.142 (-0.84)	532	-0.0742 (-0.21)	-0.0458 (-0.17)	0.311 (1.43)	453
The economy/federal deficit	-0.403** (-2.96)	546	-0.341 (-1.15)	0.0231 (0.10)	-0.774** (-3.01)	467
Education	0.340** (2.68)	546	-0.288 (-0.95)	-0.201 (-0.96)	0.143 (0.79)	467
Environment	-0.0856 (-0.64)	532	-0.189 (-0.51)	0.115 (0.52)	0.275 (1.44)	467
Health care	0.412*** (3.33)	546	-0.0363 (-0.13)	-0.192 (-0.93)	0.130 (0.70)	467
Human rights	0.386** (2.69)	546	0.132 (0.42)	0.0220 (0.09)	0.232 (1.03)	467
Improving infrastructure	-1.340*** (-5.03)	532	-0.141 (-0.38)	0.248 (0.92)	-0.0968 (-0.33)	429
International issues	-0.520* (-2.35)	546	0.147 (0.32)	-0.447 (-1.05)	-0.282 (-0.62)	401
LGBT rights	0.0329 (0.21)	546	0.537 (1.54)	0.373 (1.29)	0.354 (1.29)	417
National security	-0.145 (-1.01)	546	-0.00279 (-0.01)	-0.218 (-0.94)	-0.284 (-1.26)	467
Poverty	-0.0647 (-0.47)	546	-0.0826 (-0.28)	0.0618 (0.29)	-0.328 (-1.50)	467
Race/Cultural relations	-0.00607 (-0.03)	546	--	0.595 (1.87)	-0.259 (-0.52)	416
Tax policy	-0.406* (-2.22)	546	-0.176 (-0.49)	-0.195 (-0.63)	-0.0688 (-0.27)	448
Veterans' affairs	-0.408** (-2.77)	546	-0.402 (-1.12)	-0.613* (-2.29)	-0.0165 (-0.08)	467
Women's rights	0.819*** (4.15)	546	--	0.482* (1.99)	-0.0632 (-0.23)	422
Other	-0.112 (-0.51)	408	--	0.554 (1.82)	0.248 (0.90)	346

Notes: \*  $p < 0.05$ , \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$ . T-statistics in parentheses. Analysis conducted in Probit. Panel A reference group is single males; Panel B reference group is couples where husband and wife jointly make decisions. Some coefficients are not available, especially for a small sample size, if no variation appears among respondents.

Among the high net worth sample, Panel A of Table 10, we find that high net worth single women place a greater emphasis on the environment and on women's rights than do single men. Conversely, single men are more likely to prioritize crime and criminal justice, the economy and federal deficit, LGBT rights, national security, and veterans' affairs.

In a recent literature review, we find that high net worth men and women demonstrate fewer gender differences in giving than the general population (WPI, 2015). However, when looking at issue priorities, we find gender differences in both populations, and the issues of interest vary. In particular, regardless of which data set we examine, single women are much more likely to prioritize women's rights, and less likely to prioritize the economy and veterans' issues, than single men.

After answering Question 2 for single-headed households, we turn to how married and cohabitating couples prioritize social issues, dividing households according to how they make decisions about philanthropy. Panel B in Table 9 presents our results for the general population sample (GfK KnowledgePanel), followed by Panel B in Table 10 which presents results for the high net worth population.

For the general population, male-deciding households are more likely to cite the arts as a key priority issue for society, compared to jointly-deciding households. Female-deciding households are more likely to prioritize animal welfare, and less likely to prioritize veterans' affairs, than joint deciders. Finally, households where the husband and wife decide separately are less likely to prioritize the economy than joint households.

Table 10 shows results for the high net worth population. Male-deciding households are more likely to identify the economy and infrastructure as key issues facing society, and less likely to cite national security or poverty as priorities, as compared to jointly-deciding households. Female-deciders are more likely to see human rights as a pressing social issue. Separately-deciding households are more likely to prioritize the environment, but are less likely to prioritize health care or the economy, than joint-deciding households.

Again, we note that significant gender differences exist within the high net worth population for issue preferences, to an even greater extent than for the general population. Gender differences noted for singles also carry through to married couple households, with female-deciding households less likely to prioritize, and male-deciders more likely to choose, traditionally "male" issues like the economy and veterans.

Table 10: HNW Results for Public Policy Priorities

	Panel A: Gender (Single-Headed Households)		Panel B: Decision Making (Married Couple Households)			
	Female	Observations	Male Decides	Female Decides	Separately Decide	Observations
Animal	--	36	0.0238 (0.08)	0.508 (1.71)	-0.398 (-1.29)	589
Arts and culture	0.366 (1.84)	248	-0.0314 (-0.32)	0.0973 (0.68)	0.129 (0.96)	1272
Community development	-0.193 (-0.45)	79	-0.186 (-0.92)	-0.158 (-0.53)	-0.115 (-0.66)	611
Crime and criminal justice	-0.733** (-2.61)	199	-0.0336 (-0.22)	0.00927 (0.04)	0.0265 (0.13)	1272
Disaster relief	0.385 (0.96)	79	-0.368 (-1.76)	0.390 (1.52)	-0.0328 (-0.21)	611
The economy/federal deficit	-0.518* (-2.11)	154	0.321*** (3.63)	-0.176 (-1.25)	-0.387** (-2.83)	1272
Education	-0.0815 (-0.45)	248	--	--	--	--
Environment	0.547** (2.84)	248	0.108 (1.14)	0.117 (0.84)	0.332** (2.61)	1272
Health care	0.178 (0.94)	248	0.117 (1.33)	0.0347 (0.26)	-0.294* (-2.28)	1272
Human rights	0.284 (1.42)	248	-0.146 (-1.26)	0.336* (2.22)	-0.0521 (-0.33)	1272
Improving infrastructure	0.0325 (0.07)	71	0.535* (2.33)	--	0.202 (0.87)	548
International issues	0.243 (0.90)	248	-0.0203 (-0.16)	-0.188 (-0.89)	0.0178 (0.11)	1272
LGBT rights	-1.390* (-2.06)	30	-0.00107 (-0.00)	--	0.147 (0.49)	455
National security	-1.992* (-2.16)	56	-0.708* (-2.16)	--	0.0262 (0.14)	579
Poverty	-0.0195 (-0.10)	248	-0.269** (-2.95)	0.127 (0.96)	-0.169 (-1.34)	1272
Race/Cultural relations	0.601 (1.08)	58	0.270 (1.15)	--	0.232 (1.04)	579
Religion	1.158 (1.74)	55	-0.265 (-0.84)	--	-0.215 (-0.85)	579
Tax policy	-0.568 (-1.10)	59	-0.386 (-1.60)	-0.0208 (-0.06)	-0.136 (-0.76)	611
Veterans' affairs	-0.959* (-2.30)	61	0.0234 (0.11)	0.247 (0.85)	-0.0180 (-0.10)	611
Women's rights	1.480** (2.72)	78	-0.0704 (-0.29)	0.419 (1.50)	0.0996 (0.52)	611
Other	0.606 (1.56)	82	-0.0132 (-0.06)	0.329 (1.20)	-0.439* (-2.15)	611

Notes: \*  $p < 0.05$ , \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$ . T-statistics in parentheses. Analysis conducted in Probit. Panel A analysis is on pooled survey responses for 2008, 2010, 2012, and 2014, with



reference group single males. Panel B analysis is on pooled survey responses for 2012 and 2014 surveys only, with reference group couples where husband and wife jointly make decisions. Some coefficients are not available, especially for a small sample size, if no variation appears among respondents or if certain responses were not included in all survey years.

### **Question 3: How do men and women differ in their motivations for charitable giving?**

#### **Key findings:<sup>5</sup>**

- Single women are more likely than single men to cite their political or philosophical beliefs, and being on a board or volunteering for an organization, as motivations for giving.
- In couples, when the wife is the sole decision maker, the household is more likely to be motivated to give by spontaneously responding to a need, believing that their gift makes a difference, and because of their political and philosophical beliefs; these households are less likely to be motivated by religious beliefs than joint-deciders.
- In couples, when the husband is the sole decision maker, the household is less likely to be motivated to give by setting an example for future generations, religious beliefs, and the personal satisfaction of giving, compared to joint-deciders.
- For million dollar donors' gifts, individual women tend mention "scholarship" and "student" more than men, reflecting a focus on the people their philanthropy can impact. Women are also the only donor type to have the term "unrestricted" appear in their top keywords.

Next, we investigate the motivations of donors to give to charity (results in Table 11 below). These data are only available for the high net worth sample and may not be generalizable.<sup>6</sup> When comparing male and female single-headed households (Panel A), we find that, overall, women are more likely to cite the motivations of giving due to political or philosophical beliefs, or because they are on the board or volunteer for an organization. Notably, in one other specification, single females were more likely to cite the motivation of honoring another person, and were less likely to cite giving to the same causes year after year.<sup>7</sup>

We further examined the data from single male- and single female-headed households in the high net worth sample, investigating the impact of income, by dividing these households into two income groups: those earning below \$200,000 annually and those earning greater than \$200,000. Our results (available in technical appendix upon request) indicate that, for the high net worth sample with incomes above \$200,000, more motivations become significant for women, including believing that their gift can make a difference, giving to remedy issues that have affected you or someone close to you, and giving back to the economy. For the sample with incomes below \$200,000, the motivation of being on the board or volunteering for an organization remains significant, and the motivation of giving spontaneously in response to a need emerges as significant.

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<sup>5</sup> All key findings for Question 3 regard the HNW sample.

<sup>6</sup> We display results in OLS, but tested other specifications including Tobit and Quantile regressions.

<sup>7</sup> Other specifications tested include ordered Logit, as well as two Probit specifications (where neutral=1 and =0); the specification cited is for Probit analysis where neutral=1.

Table 11: HNW Results for Donor Motivations

	Panel A: Gender (Single-Headed Households)		Panel B: Decision Making (Married Couple Households)			
	Female	Observa- tions	Male Decides	Female Decides	Separately Decide	Observa- tions
“Do you usually give...?”						
Spontaneously in response to a need	0.236 (1.80)	393	-0.0877 (-1.09)	0.310* (2.46)	0.0770 (0.73)	1229
When you believe that your gift can make a difference	0.168 (1.51)	400	-0.122 (-1.63)	0.230* (2.41)	0.0682 (0.72)	1229
To remedy issues that have affected you or those close to you (e.g., cancer, drug addiction)	0.183 (1.48)	511	0.0211 (0.24)	-0.0335 (-0.24)	-0.123 (-1.09)	1221
Because of your political or philosophical beliefs	0.443*** (3.34)	516	0.182 (1.85)	0.430** (2.86)	0.328* (2.58)	1221
Because of your desire to set an example for future generations	0.0417 (0.34)	510	-0.315*** (-3.56)	0.221 (1.58)	0.0339 (0.27)	1223
To honor another (e.g., memorial gifts, celebratory gifts)	0.432 (1.41)	84	-0.295 (-1.94)	0.0419 (0.16)	0.109 (0.86)	598
When you are on the board or volunteer for the organization	0.658*** (3.83)	385	-0.173 (-1.56)	-0.0314 (-0.18)	0.205 (1.46)	1218
Because of your religious beliefs	0.125 (0.81)	513	-0.313** (-2.79)	-0.571*** (-3.56)	-0.308* (-2.07)	1223
In order to give back to your community	0.209 (1.90)	519	-0.196* (-2.25)	0.0973 (0.77)	0.118 (1.14)	1229
To support the same causes/ organizations year after year	-0.0463 (-0.46)	520	0.00605 (0.08)	-0.0702 (-0.55)	0.0135 (0.12)	1234
To receive a tax benefit	0.0777 (0.42)	231	-0.144 (-1.61)	-0.143 (-1.12)	-0.00415 (-0.04)	1227
For personal satisfaction, enjoyment, or fulfillment	0.149 (0.60)	78/84	-0.342* (-2.30)	0.318 (1.68)	-0.0679 (-0.61)	598
Other (e.g., social norms, business interests)	0.189 (1.20)	311	0.154 (1.69)	-0.0457 (-0.33)	0.184 (1.52)	951

Notes: \*  $p < 0.05$ , \*\*  $p < 0.01$ , \*\*\*  $p < 0.001$ . T-statistics in parentheses. Analysis conducted in OLS. Panel A analysis is on pooled survey responses for 2008, 2010, 2012, and 2014, with reference group single males. Panel B analysis is on pooled survey responses for 2012 and 2014 surveys only, with reference group couples where husband and wife jointly make decisions. Some coefficients are not available, especially for a small sample size, if no variation appears among respondents or if certain responses were not included in all survey years.

In Panel B of Table 11, we explore motivations for giving by couples' decision-making style. When wives are the sole deciders, the household's motivations for giving are more likely to be spontaneously in response to a need; believing that their gift makes a difference; and due to

political and philosophical beliefs, compared to joint-deciders. However, these wife-deciding households are less likely than joint-deciders to cite religious beliefs as a motivation. When the husband is the sole decider, the household is less likely than joint-deciders to cite motivations of setting an example for future generations, religious beliefs, and giving for personal satisfaction. We note that the only finding consistent among single-headed female households and female-deciding households is the motivation of giving due to political and philosophical beliefs.

We turn to the Million Dollar List for our final analysis, a qualitative examination of the words used in the “gift notes” field of the data. This field is used to describe the detailed purpose of the gift on the MDL. This initial analysis brings us full circle from the where, how, and why of giving to the specific purposes gifts are intended to support. While this sample is restricted to gifts from the wealthiest donors, they represent transformational gifts for organizations. We have determined the top words by incidence in the gift notes for three main individual donor types; results are in Table 12 below. Further results for key subsectors are available in Appendix B.

Table 12: MDL Results for “Gift Notes” Keywords by Donor Type

Rank	Individual Female		Individual Male		Couples & Families	
	Keyword	Incidence	Keyword	Incidence	Keyword	Incidence
1	Endow	239	Endow	504	Endow	619
2	Scholarship	185	School	371	Center	579
3	Center	154	Center	332	Building	397
4	Student	112	Scholarship	331	School	389
5	School	107	Build	250	Scholarship	376
6	Build	86	Student	219	Research	315
7	Art	79	Research	208	Student	302
8	Research	75	College	199	College	281
9	Unrestricted	69	Create	160	Create	218
10	College	68	Science	158	Art	203

Notes: MDL summary statistics and analysis based on data for calendar years 2000-2013.

Common words have been excluded, for a full list of excluded words see additional tables in Appendix B. Words listed include variations on that word (for example, endow encompasses endowment, endowed).

Within the MDL, we find several common themes across donor types: individual donors of all types tend toward endowments, buildings, and creating centers; these are all tangible expressions of philanthropy and typically require gifts of significant size. Giving to support research is also a common priority. These results also clearly reflect the overrepresentation of gifts to higher education in the MDL. In terms of gender differences, the terms “scholarship” and “student” are higher on the ranking for individual females compared to individual males, couples, and families. This may reflect a stronger focus on the people that philanthropy can impact. Women donors, as well as couples and families, also mention art frequently in their million dollar-plus giving, whereas individual men more often cite science. Women are also the only donor type to have the term “unrestricted” appear in their top keywords.

We further analyze three key subsectors: human services, arts, and health to eliminate the overrepresentation of gifts to higher education (results shown in Appendix B). For million dollar gifts to human services, women appear to focus more on housing and the community, whereas men, families, and couples more often mention buildings and campaigns. Looking at giving to the arts, all donor types mention museums and arts education. However, the terms “opera” and

“music” appear only on the list for individual females; “history” only for individual males; and “theater” only for couples and families. Finally, for million dollar giving to the health subsector, all donor types mention giving to hospitals, research, and cancer, but interesting results appear by gender: “children” is only on the list of keywords for individual males, and “women” is only on the list for individual females. These findings, while preliminary, show the potential to further understand the differences in gift purposes and motivations among men and women donors.

## VI. Discussion and Implications

Whether engaging prominent philanthropists like Ted Turner and Joan Kroc or Mr. and Mrs. Donor from down the street, organizations today must better understand what motivates donors' giving and philanthropic priorities as well as the differences among them. Donors of both wealthy and modest means are seeking philanthropic partners where their gifts can have an impact. More than ever before, organizations today must engage and steward donors on a more individual basis, cognizant of the different ways individuals and couples approach their philanthropy. As organizations consider how best to reach out to both current and new donors, these findings provide a more comprehensive picture of where men and women allocate their giving and what drives donors and their decision making.

### *Gender and income matter in giving to charitable subsectors*

Our analysis of men's and women's giving to charitable subsectors confirms prior research findings that single female-headed households are not only more likely to give and give larger amounts, but also are more likely to give to nearly every charitable subsector. The only subsector for which men were more likely to give and give more was neighborhoods and communities. However, the high net worth sample shows fewer differences among men's and women's giving. High net worth women displayed a greater likelihood of giving to the arts and the environment, and among the group earning less than \$200,000 annually, to basic needs. In contrast, high net worth men were associated with an increased likelihood and higher giving amounts to combination organizations, such as the United Way.

What factors may explain these differences? Willer et al. (2015) find that men are more likely to give to poverty-related causes when the issue was framed as one in which they could see a benefit to themselves. It may be that a similar process is operating in our research, whereby men are more motivated to give to their communities because they can see a connection between helping others, while at the same time serving their own interest. Environmental causes may be particularly appealing to women who are interested in leaving a better world for their children, and we found that the environment is significantly more likely to be an issue women prioritize. We also see giving to the arts as a priority for women in our MDL and high net worth samples. While the connection between gender and arts support is less clear, wealthy women have had a historically high participation in arts organizations, which have cultivated women donors through a range of volunteer engagement (McCarthy, 1991). Finally, men's propensity to support combination organizations may have to do with the partnership of these organizations with corporations and workplace giving, and men's likelihood to be in corporate leadership positions, which may come with workplace giving expectations. Other research has shown that women have lower levels of social trust, which may impact their trust of such intermediary nonprofit organizations in favor of giving to organizations where they can more clearly see the impact of their gift (Patterson, 1999).

### *Household structure and income matter in giving to charitable subsectors*

We find that giving among subsectors also differs among married couples based on how charitable decisions are made in the household. These findings are more difficult to interpret as there are a variety of household arrangements among couples and preferences often reflect a process of bargaining. While there are fewer significant differences as compared to the priorities of single-headed households, among both a general population and high net worth sample

female-deciding households are more likely to give to youth and family causes. Among the general population, female-deciding households were also more likely to support health and international causes; in the high income population, these households gave more to religion as well, reflecting preferences also present among single women. In contrast, the general population male-deciding households were more likely to give to religion and to education. While there were fewer significant results among the amounts given, giving to basic needs was significantly lower among high net worth male-deciding households. As women continue to make gains in education and employment, we expect that this will influence their presence in the household. Studies should continue to investigate giving by subsector to see how women's influence might change giving by couples over time.

Overall, we find far fewer differences among men and women in the high net worth sample than among the general donor population. High net worth households, regardless of structure, often share similar characteristics, such as education, age, and income, variables which are positively associated with charitable giving. They are also more homogeneous in making the decision to give, with more than 96 percent of respondents reporting they made a gift to charity. While we confirm previous research finding that single women spread their giving out to a greater number of causes, we add a significant new finding: that this does not apply among a high net worth sample. This indicates that once a household achieves a significant level of wealth, giving become more strategic and is focused into a few, key priority areas. This finding also demonstrates the trend of organizations becoming more donor-centered. Increasingly, donors are looking at how their gifts can have significant impact and are taking a more "hands-on" approach to the organizations they support. This is changing fastest among the high net worth population, and high net worth women and men are similar in this respect. In comparison, most women are giving to more causes than men, either because they seek to diversify their giving, or perhaps because they give to the organizations that solicit them. Understanding why this difference in giving concentration persists requires future research.

#### *Gender affects social issue preferences*

Our findings on the social issue preferences and donor motivations add meaningful new results to our current knowledge and provide opportunities for future research. Too often, studies of charitable giving neglect motivational questions, and emphasize demographic variables to the neglect of attitudinal ones. As the differences in men's and women's issue priorities show, women prioritize caring for the environment, women's rights, and human rights. In contrast, men show a preference for the economy and veteran's affairs, and are less inclined to prioritize poverty as a national concern. We find that issue preferences are reflected in donor's giving. Women consistently support the environment more than men, and also seem to value giving to people. In contrast, we find less support among men for basic needs, the subsector most concerned with addressing poverty. Understanding these issue preferences can help fundraisers with their cultivation of donors. It may be important when soliciting men to emphasize how a social service organization offers job training and opportunities for economic independence, while women may be more interested in how the needs of women and children are accounted for, or how the organization serves a wide range of clients. Forthcoming research is also underway to better understand how women direct their support under the broad category of "women's issues" and the motivations and experiences underlying that decision.

*Men and women wish to be engaged with nonprofits differently*

Finally, our findings on donor motivations reveal new information on how to better engage women in nonprofit organizations. Women report that they are motivated to give because they are on the board or volunteer for an organization, a finding that is not salient for men. As a result, nonprofits would be well-served to continue to diversify their boards and offer women meaningful volunteer roles to increase their participation. Women report needing first-hand involvement to increase their motivations to give. Fundraisers should keep this in mind prior to soliciting women for a charitable donation. Women also report being motivated by their political and philosophical beliefs, which provide an important new opportunity for research to learn more about what those beliefs entail. Because marriage has been found to strongly affect religious giving for both men and women (Einolf & Philbrick, 2014), we were less surprised to find that religion is often a key factor in jointly-deciding couples, while it was negative for all other types of decision makers. Male-deciding couples were less motivated by giving back to one's community or setting an example for future generations. More research is needed to fully understand the implications of these findings.

Today's charitable giving occurs in a complex environment, with increasingly diverse households, complex social problems, and a growing nonprofit sector. Yet, at the end of the day, donors of both great wealth and more modest means make decisions to give based on the causes that they care most about. As we show, men and women do not give in identical ways, and even grouping donors by gender neglects other differences that may inform giving priorities: a transformative educational experience, a leadership position on the board, the desire to improve the environment for one's children, or the beauty of music, theater, or art. As nonprofits and fundraisers look to increase donor support in such a complex environment, more research is needed to understand how giving is influenced by motivations and interests, through surveys, experiments, and qualitative designs.

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## Appendix A: Methodology

We use several empirical methods in this study, controlling for relevant demographic variables to analyze gender differences in giving. For both the PPS and HNW data, we use Probit analysis when we look at the incidence of giving. Probit is a binary response model where the dependent variable is coded as 1 if an individual made a donation, and zero otherwise. We report marginal effects since these are easier to interpret. Specifically, marginal effects explain the how the conditional probability of giving incidence changes when there is a small change in the value of an explanatory variable, holding other determinants constant.

When we look at the amount of giving, we use Tobit analysis for the PPS and OLS for the HNW. The Tobit model is designed to estimate linear relationships between variables when there is either left- or right-censoring in the dependent variable. In our case, donations can only take values greater than 0. Hence, the likelihood function to be estimated is written in, taking this left-censoring into account. Generally, findings about the amount of giving are more sensitive to specification, because giving is highly skewed (a number of households do not give at all to charity, and some households give a large amount); therefore, we tested additional specifications including OLS and quantile regression. We also tested alternative specifications of the dependent variable, the amount of giving, before settling on using the log of amount +1.

We include a number of control variables in all analyses, attempting to be consistent across data sets. For the PPS, all models include income (natural log of total family income + 1), wealth (wealth without equity), HOH age, HOH race, number of children, age of youngest child, HOH education (number of years) whether head of household (HOH) is working, and HOH health status. For the HNW analyses, all models include income, wealth, age, race, number of children, respondent's education level, region of residence, and dummy variables for different survey years.

For the MDL data, we provide summary statistics to provide a view of the very highest level of giving in the U.S. We do not provide a statistical analysis because in-depth information about each donor is unavailable. While we can provide information about the numbers of gifts given from specific donor types or to specific charitable subsectors in each year, publically-available information does not typically include a donor's age, donor's education, wealth, and so on.

### *Charitable Subsector Detail*

Our study uses the Philanthropy Panel Study's 11 areas or subsectors of giving. These subsectors are defined in the survey as follows:

1. Religious purposes or spiritual development (Religion), for example to a church, synagogue, mosque, TV or radio ministry;
2. Combined purposes (Combination), for example, the United Way, the United Jewish Appeal, the Catholic Charities, or your local community foundation;
3. Help people in need of food, shelter, or other basic necessities (Basic Needs);
4. Health care or medical research organizations (Health), for example, to hospitals, nursing homes, mental health facilities, cancer, heart and lung associations, or telethons;
5. Education, to colleges, grade schools, PTAs, libraries, or scholarship funds;

6. Youth or family services (Youth/Family), for example scouting, boys' and girls' clubs, sports leagues, Big Brothers or Sisters, foster care, or family counseling;
7. Arts, culture, or ethnic awareness (Arts) for example to a museum, theatre, orchestra, public broadcasting, or ethnic cultural awareness;
8. Improve neighborhoods and communities (Neighborhood/Community), for example community associations or service clubs;
9. Organizations that preserve the environment (Environment), for example, conservation efforts, animal protection, or parks;
10. International aid or to promote world peace (International), for example, international children's funds, disaster relief, or human rights;
11. Other

The subsectors above are roughly equivalent to the subsectors used in the High Net Worth Studies; the key difference being that the HNW study does not include the neighborhoods and communities sector (10 total sectors instead of 11). The Million Dollar List categories are slightly different from the PPS or the HNW studies, and are as follows (COP, 2011b):

1. Arts culture, and humanities, for example, museums, theaters, public broadcasting;
2. Educational institutions, for example, K-12 schools, libraries, scholarship funds;
3. Environment, for example, conservation funds, animal shelters, climate protection, zoos;
4. Foundations, for example, family foundations, corporate foundations, donor-advised funds;
5. Governmental, for example, municipalities, U.S. states, federal agencies;
6. Health, for example, independent hospitals, nursing homes, medical research centers;
7. Human services, for example, poverty prevention, crime and delinquency, food aid, child services;
8. International, for example, U.S.-based organizations operating primarily outside of the U.S.;
9. Overseas, e.g., all organizations headquartered outside of the U.S.;
10. Public/Society Benefit, for example, community foundations, independent social/scientific research;
11. Religious organizations, for example, churches, synagogues, mosques, etc.;
12. Unknown/other.

Finally, we also include data from a recently fielded survey commissioned by the School of Philanthropy and conducted by GfK Custom Research through its national online omnibus panel (KnowledgePanel OmniWeb). The KnowledgePanel provides a comparison general population sample for which the public priority questions were asked. When we present results from the KnowledgePanel, we control for income, home ownership, employment, age, race, number of children, education, and geographic region.

## Appendix B: Additional Analysis

### MDL Results for “Gift Notes” Keywords by Donor Type for Key Subsectors

Panel A: Human Services						
	Individual Female		Individual Male		Couples & Families	
Rank	Keyword	Incidence	Keyword	Incidence	Keyword	Incidence
1	Home/House	10	Center	13	Build	22
2	Center	8	Endow	10	Campaign	16
3	Community	6	Campaign	10	Capital	13
4	Effort	4	Child	10	Endow	11
5	Relief	4	Build	9	Center	10
6	Afford	3	Capital	8	Construct	8
7	Build	3	Effort	8	Facility	7
8	Care	3	Relief	7	Renovate	7
9	Construct	3	Hurricane	6	Service	6
10	Disaster	3	Unrestricted	6	Girl	5
Panel B: Arts						
	Individual Female		Individual Male		Couples & Families	
Rank	Keyword	Incidence	Keyword	Incidence	Keyword	Incidence
1	Endow	23	Center	27	Endow	42
2	Unrestricted	10	Endow	27	Build	33
3	Center	9	Build	24	Museum	30
4	Museum	9	Museum	23	Campaign	29
5	Build	8	Education	10	Capital	28
6	Music	8	Construct	10	Education	18
7	Education	6	Campaign	8	Exhibit	13
8	Opera	6	Collection	8	Project	12
9	Operating	6	Exhibit	8	Theater	12
10	Bequest	5	History	8	Construct	11
Panel C: Health						
	Individual Female		Individual Male		Couples & Families	
Rank	Keyword	Incidence	Keyword	Incidence	Keyword	Incidence
1	Center	19	Center	39	Center	120
2	Research	18	Research	37	Hospital	74
3	Hospital	15	Hospital	35	Research	67
4	Cancer	14	Care	24	Cancer	53
5	Build	12	Cancer	22	Care	42
6	Endow	12	Build	20	Build	37
7	Care	10	Endow	19	Endow	36
8	Unrestricted	9	Patient	13	Chair	32
9	Women	8	Child	12	Construct	31
10	Medical	7	Create	12	Facility	28

Notes: MDL summary statistics and analysis based on data for calendar years 2000-2013. Words listed include variations (for example, endow, endowment, endowed). Excluded words: donation, establish, fund, gift, help, million, new, program, support, year; location-specific words also excluded (e.g., Hawaii). Panel B excludes “art”; Panel C excludes “health”.