

APPENDIX

Table A1
Definitions of Key Variables

Variable	Definition
Primary Earner is Male	Respondents are asked, “Are you the chief wage earner?” If the respondent answers “No” then the individual is asked, “Who is the chief wage earner in this household?” The respondent can answer Husband, Wife, Father, Mother, Son, Daughter, Other Male, Other Female. The observation is only used if respondent or spouse is the primary earner. If the male is the chief wage earner then the Primary Earner variable equals 1, if the female is the primary earner it equals 0.
Gives to Charity	Indicator variable equal to 1 if the respondent has given to at least one of the twelve charity categories in the previous calendar year and 0 otherwise.
Total Contributions	The sum of the amount of money the respondent has reported giving to each of the twelve charity groups in the previous calendar year, expressed in 1993 dollars.
Price	Equals one minus the marginal tax rate for itemizers, and one for non-itemizers. Tax rates are calculated from information on income, itemization status, and other key variables.
Income	Respondents reported income in one of 13 before-tax income ranges. We use the midpoint of the range to which they belong as the income measure, in 1993 dollars. For those who report earning less than \$7000 we use \$5000 and for those who report earning more than \$100000 we use \$125000.
Age of Male Age of Female	Age of respondent or spouse, as appropriate.
Male or Female HS Grad, Attend College, College Grad,	Indicator variables for highest level of education obtained. The omitted category is those who did not complete high school.
Hispanic, Black	These are indicators for the race of the respondent. The data set only contains racial information for the respondent, not the spouse.
Family Size	This is the response to the question, “How many persons including yourself and all children, are living in this household?”
Church-Goer	Indicator that respondent claims to go to church or synagogue services at least once or twice a month.
Herfindahl Index	Let S_j , $j=1,\dots,12$, be the amount of charity the respondent gives to charity class j in the previous calendar year divided by the total amount of charity given. The Herfindahl Index equals $\sum S_j^2$. We only calculate this index for respondents who have given to at least one charity in the previous calendar year. See Hirschman (1964) for details.

Table A2
Summary Statistics

	Single Males	Single Females	Married Males	Married Females	Couples
Primary Earner is Male	---	---	0.951	0.874	0.907
	---	---	(0.22)	(0.33)	(0.29)
Gives to Charity	0.579	0.595	0.699	0.749	0.719
	(0.49)	(0.49)	(0.46)	(0.43)	(0.45)
Total Contributions	401.066	315.640	928.316	741.110	872.219
	(1407.37)	(688.38)	(2075.12)	(1730.84)	(1850.35)
Price	0.924	0.948	0.895	0.895	0.879
	(0.12)	(0.10)	(0.12)	(0.12)	(0.12)
Income in Thousands	30.662	23.300	43.813	45.590	48.042
	(24.75)	(20.57)	(29.34)	(29.47)	(29.67)
Age of Male	45.885	---	48.664	48.156	48.966
	(18.86)	---	(15.27)	(15.38)	(15.31)
Age of Female	---	52.431	46.045	45.349	46.369
	---	(19.69)	(15.19)	(14.73)	(14.82)
Male HS Grad	0.240	---	0.303	0.344	0.279
	(0.43)	---	(0.46)	(0.48)	(0.45)
Male Attd. Coll.	0.271	---	0.241	0.263	0.243
	(0.44)	---	(0.43)	(0.44)	(0.43)
Male Col. Grad	0.238	---	0.274	0.212	0.328
	(0.43)	---	(0.45)	(0.41)	(0.47)
Female HS Grad	---	0.310	0.410	0.367	0.358
	---	(0.46)	(0.49)	(0.48)	(0.48)
Female Attd. Coll.	---	0.223	0.225	0.299	0.244
	---	(0.42)	(0.42)	(0.46)	(0.43)
Female Coll Grad	---	0.220	0.186	0.197	0.270
	---	(0.42)	(0.39)	(0.40)	(0.44)
Hispanic	0.113	0.104	0.163	0.116	0.091
	(0.32)	(0.31)	(0.37)	(0.32)	(0.29)
Black	0.153	0.206	0.097	0.099	0.069
	(0.36)	(0.40)	(0.30)	(0.30)	(0.25)
Family Size	1.979	2.130	3.353	3.349	3.222
	(1.38)	(1.50)	(1.35)	(1.38)	(1.30)
Church-Goer	0.337	0.549	0.559	0.542	0.618
	(0.47)	(0.50)	(0.50)	(0.50)	(0.49)
year=1992	0.588	0.607	0.619	0.624	0.688
	(0.49)	(0.49)	(0.49)	(0.48)	(0.46)
#obs	425	587	485	716	1359

(standard deviations in parentheses.) There is missing income data on 57 single males, 87 single females, 73 married males, 91 married females and 219 married couples.

Table A3
Summary Statistics
Probability of Giving to Specific Charities

	Single Males	Single Females	Married Males	Married Females	Couples
Health	0.209 (0.41)	0.242 (0.43)	0.272 (0.45)	0.388 (0.49)	0.322 (0.47)
Education	0.108 (0.31)	0.133 (0.34)	0.181 (0.39)	0.236 (0.42)	0.239 (0.43)
Religious Organizations	0.341 (0.47)	0.404 (0.49)	0.501 (0.50)	0.520 (0.50)	0.521 (0.50)
Human Services	0.155 (0.36)	0.203 (0.40)	0.272 (0.45)	0.345 (0.48)	0.297 (0.46)
Environment	0.087 (0.28)	0.116 (0.32)	0.113 (0.32)	0.152 (0.36)	0.150 (0.36)
Public/Society Benefit	0.073 (0.26)	0.094 (0.29)	0.128 (0.33)	0.120 (0.33)	0.104 (0.31)
Recreation – Adults	0.045 (0.21)	0.020 (0.14)	0.062 (0.24)	0.049 (0.22)	0.052 (0.22)
Arts, Culture & Humanities	0.052 (0.22)	0.075 (0.26)	0.080 (0.27)	0.084 (0.28)	0.098 (0.30)
Youth Development	0.113 (0.32)	0.126 (0.33)	0.206 (0.40)	0.232 (0.42)	0.213 (0.41)
Private Community Foundations	0.028 (0.17)	0.032 (0.18)	0.056 (0.23)	0.068 (0.25)	0.055 (0.23)
International/Foreign	0.012 (0.11)	0.019 (0.14)	0.039 (0.19)	0.043 (0.20)	0.039 (0.19)
Other	0.035 (0.18)	0.034 (0.18)	0.031 (0.17)	0.039 (0.19)	0.027 (0.16)
#obs	425	587	485	716	1359

(standard deviations in parentheses.)

Table A4
Summary Statistics
Amount Given to Specific Charities

	Single Males	Single Females	Married Males	Married Females	Couples
Health	38.60 (224.09)	29.37 (114.67)	69.26 (308.48)	52.37 (172.26)	48.56 (273.74)
Education	12.35 (71.55)	19.60 (149.83)	75.75 (440.29)	71.84 (599.22)	83.63 (448.42)
Religious Organizations	237.74 (1220.9)	185.52 (483.99)	507.58 (1160.6)	392.66 (1143.7)	564.20 (1420.9)
Human Services	26.57 (114.97)	33.06 (164.89)	86.68 (345.68)	105.58 (673.86)	75.64 (380.23)
Environment	22.16 (262.27)	9.51 (50.02)	13.17 (74.08)	15.46 (83.67)	10.84 (76.53)
Public/Society Benefit	10.45 (53.50)	10.24 (61.58)	24.94 (111.51)	19.44 (118.80)	16.30 (113.11)
Recreation – Adults	11.99 (136.17)	1.45 (13.76)	23.27 (248.90)	5.66 (49.08)	6.95 (60.62)
Arts, Culture & Humanities	7.58 (50.96)	7.98 (40.25)	28.73 (230.14)	22.73 (246.96)	14.44 (81.45)
Youth Development	30.93 (228.80)	12.98 (55.47)	36.35 (162.19)	26.57 (89.58)	28.11 (109.15)
Private Community Foundations	6.47 (19.38)	6.44 (20.72)	12.96 (64.03)	15.59 (70.39)	13.39 (87.99)
International/Foreign	4.86 (9.68)	7.23 (38.33)	55.33 (654.44)	12.40 (83.47)	16.10 (197.34)
Other	7.86 (32.52)	8.02 (28.53)	9.56 (57.09)	15.86 (70.39)	6.52 (37.88)
#obs	425	587	485	716	1359

(standard deviations in parentheses.)