



ALTRUISM AND TAX COMPLIANCE: UNVEILING THE DUAL ROLE OF CHARITABLE GIVING AND SOCIAL NORMS IN GLOBAL TAX EVASION

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Abstract

This study investigates the relationship between altruistic behaviors and tax evasion, using panel data from 172 countries spanning 2011 to 2020. The analysis focuses on three dimensions of altruism—helping strangers, volunteering, and donating to charity—derived from the World Giving Index, while tax evasion is proxied by the size of the informal economy as estimated by the IMF. With a final sample of 1,103 country-year observations, the study employs a fixed effects regression model to account for unobserved, time-invariant heterogeneity across countries and global shocks over time. GDP per capita, sourced from the World Bank, is included as a control variable. The findings reveal a dual relationship: the percentage of individuals helping strangers is negatively correlated with tax evasion, suggesting that strong social norms and intrinsic motivations for altruistic behavior promote tax compliance. In contrast, the percentage of individuals donating to charity is positively correlated with tax evasion, indicating that charitable giving may sometimes rationalize non-compliance through mechanisms like the Crowding-Out Hypothesis or the Compensatory Altruism Hypothesis. Volunteering, however, shows no significant effect on tax evasion. These results underscore the complexity of the relationship between pro-social behaviors and tax compliance. Policymakers are encouraged to promote social norms that foster both altruism and tax compliance while carefully designing tax incentives for charitable giving to prevent unintended consequences. This study contributes to the literature by providing nuanced insights into the interplay between altruistic behaviors and tax evasion on a global scale, highlighting the importance of context in understanding compliance behaviors.

Keywords: Altruistic behavior, Charitable giving, Social norms, Tax compliance, Tax evasion

INTRODUCTION

In recent years, global charitable giving has experienced notable growth. The Charities Aid Foundation's World Giving Index 2024 reports that the global average giving score has returned to its joint-highest level since 2021, indicating a resurgence in generosity worldwide (Charities Aid Foundation, 2024). Notably, Indonesia has maintained its position as the world's most generous country for the seventh consecutive year, with nine out of ten Indonesians donating money to charity (Charities Aid Foundation, 2024). This upward trend in philanthropy is further supported by data from the Global Philanthropy Tracker, which highlights increased cross-border donations from individuals and organizations across 47 countries (Global Philanthropy Indices, 2023).

Contrasting this rise in charitable activities, global tax evasion remains a significant concern. The "Global Tax Evasion Report 2024" by the EU Tax Observatory reveals that, despite major initiatives over the past decade to curb international tax evasion, substantial challenges persist (EU Tax Observatory, 2024). The report indicates that offshore tax evasion by wealthy individuals has declined; however, domestic tax evasion is on the rise, and loopholes have weakened the effectiveness of the 15% global minimum tax on multinational corporations (EU Tax Observatory, 2024). Additionally, the Tax Justice Network's "State of Tax Justice 2021" estimated that countries lose over \$427 billion annually due to tax abuse, with \$312 billion attributed to corporate tax abuse by multinational corporations and \$171 billion to individual tax evasion (McGoey, 2021).



The relationship between charity and tax evasion is complex and multifaceted, influenced by the motivations behind charitable contributions and the regulatory environment surrounding taxation. Charitable donations can be used as a means to reduce taxable income, creating a potential avenue for tax evasion. This phenomenon is particularly evident in jurisdictions where tax laws allow for significant deductions for charitable contributions, leading some individuals and corporations to manipulate their giving to achieve tax benefits while potentially engaging in evasive practices.

Research indicates that tax evasion is often driven by a combination of personal ethics, perceived fairness of the tax system, and the effectiveness of tax authorities (Alleyne & Harris, 2017; Kemme et al., 2020). Individuals may rationalize tax evasion by believing that their charitable contributions offset their tax liabilities, thereby justifying their actions as socially responsible. This perspective aligns with findings that suggest taxpayers' intentions to evade taxes are influenced by their moral obligations and the perceived legitimacy of tax authorities (Alleyne & Harris, 2017; Kemme et al., 2020).

Moreover, governance mechanisms within a country can significantly affect the relationship between charity and tax evasion. In countries with robust tax systems and effective enforcement, the incidence of tax evasion tends to be lower, as taxpayers are more likely to comply with tax obligations due to the perceived risks of detection and penalties (Androniceanu et al., 2019; Bataineh, 2021). Conversely, in environments where tax authorities are viewed as ineffective or corrupt, individuals may feel more inclined to evade taxes, sometimes justifying their actions through charitable contributions as a means of mitigating their tax burdens (Alm et al., 2016).

Furthermore, the existing literature on the relationship between charity and tax evasion reveals a significant research gap, particularly at the cross-country level. While numerous studies have investigated tax evasion, they often focus on specific countries or regions, leaving a limited understanding of how charitable contributions interact with tax evasion across diverse global contexts. Some research has examined the socio-economic determinants of tax evasion within specific regions, such as the European Union (Erul, 2021), there is a lack of comprehensive studies that explicitly address how charitable giving influences tax evasion behaviors across different countries. The complexities of international tax systems and varying cultural attitudes toward charity and taxation necessitate a more nuanced exploration of this relationship. For example, Gupta and Ziramba (2010) discuss optimal policy decisions under tax evasion but do not specifically address the role of charitable contributions in this context. This oversight underscores the need for targeted research that investigates how charity can both mitigate and exacerbate tax evasion on a global scale.

This study aims to investigate the relationship between charitable giving and tax evasion on a global scale, providing a novel perspective on economic and behavioral dynamics across countries. As the first research to examine this relationship at a worldwide level, it fills a critical gap in the literature by integrating insights from behavioral economics and taxation studies, exploring whether altruistic tendencies correlate with tax compliance. Additionally, this study offers two key contributions: it bridges the fields of philanthropy and tax compliance by combining macro-level data on giving and tax evasion, and it provides actionable insights for policymakers to design tax systems and philanthropic incentives that enhance global economic equity and governance. The research is structured as follows: the introduction outlines the motivation and significance of the study; the theoretical framework explores relevant concepts and hypotheses; the methodology describes the data and analytical approach; the results present empirical findings; the discussion interprets these findings within the existing literature; and the conclusion summarizes the key contributions, limitations, and implications for future research.



LITERATURE REVIEW

Behavioral Economics

Behavioral economics serves as a valuable theoretical framework for understanding the psychological and social factors that influence economic decision-making, particularly in the contexts of charitable giving and tax evasion. This framework emphasizes that individuals do not always act as rational agents, as traditionally assumed in classical economics, but are often influenced by cognitive biases, social norms, and emotional responses.

One significant aspect of behavioral economics is the concept of framing, which refers to how information is presented and how it affects decision-making. Castiglioni et al. (2019) explore this by investigating the effects of different frames on tax compliance and charitable giving. Their research indicates that positive and negative hedonic goal frames can significantly influence individuals' decisions regarding tax compliance and donations, highlighting the importance of psychological factors in these economic behaviors. This suggests that the way charitable initiatives are framed can either encourage or discourage donations, thereby impacting overall tax compliance as well.

Additionally, Baggio and Motterlini (2019) study on donation menus illustrates how behavioral insights can be applied to enhance charitable giving. Their natural field experiment demonstrates that the design of donation requests can significantly affect the amount donated, indicating that psychological factors, such as perceived social responsibility and the desire to contribute to a cause, play a crucial role in charitable behavior. This aligns with the broader behavioral economics literature, which posits that individuals are motivated by more than just financial incentives; social and emotional considerations are equally important.

Tax evasion, on the other hand, can also be understood through the lens of behavioral economics. Cullis et al. (2015) examine attitudes toward tax evasion and benefit fraud, revealing that perceptions of fairness and social norms significantly influence individuals' willingness to evade taxes. Their findings suggest that individuals may view tax evasion differently based on their ethical beliefs and the perceived legitimacy of the tax system. This highlights the role of social context and moral considerations in economic decision-making, reinforcing the idea that tax compliance is not solely a matter of financial calculation.

Moral and Ethical Decision-Making Frameworks

Moral decision-making frameworks, such as Dual Process Theory and Social Norms Theory, provide critical insights into behaviors like charitable giving and tax compliance. Dual Process Theory posits that moral judgments arise from two distinct cognitive processes: an intuitive, emotional response and a more deliberative, rational analysis. This framework is particularly relevant in understanding how individuals navigate moral dilemmas in contexts such as charitable donations and compliance with tax regulations.

Research indicates that emotional factors significantly influence moral decision-making, particularly in high social-consensus situations where individuals are likely to align their decisions with established social norms. For instance, Wang et al. (2020) highlight that in environments characterized by strong social consensus, cognitive processes dominate moral decision-making, leading individuals to conform to social expectations. Conversely, in low-consensus situations, emotional responses may predominate, suggesting that the context of the decision greatly influences the underlying cognitive processes involved. This aligns with findings from Diddi and Niehm (2017), which emphasize that consumers' ethical decision-making is shaped by their values and the influence of significant others, indicating that social norms play a crucial role in guiding charitable behaviors.

Moreover, the interplay between personal norms and social norms is critical in shaping intentions to engage in charitable giving. Man et al. argue that personal norms often exert a



more direct influence on behavior than social norms, particularly when individuals anticipate negative reactions from their social circles (Man et al., 2020). This suggests that while social norms provide a framework for acceptable behavior, personal moral evaluations can drive individuals to act in ways that align with their internalized values, such as making charitable donations or complying with tax obligations.

In the context of charitable giving, research by Sulaiman (2022) identifies several factors that influence individuals' intentions to donate, including moral core, empathy, and social status. These factors interact with social norms to shape the emotional and cognitive landscape of charitable behavior. For example, when individuals perceive a strong social expectation to donate, they may feel compelled to act in accordance with that norm, thereby enhancing their charitable contributions. This dynamic is further supported by findings from Winterich et al. (2013), who explore how recognition and moral identity can enhance charitable behavior, suggesting that the acknowledgment of one's moral actions can reinforce the desire to engage in prosocial activities .

Tax compliance, similarly, can be viewed through the lens of moral decision-making frameworks. The pressure of social norms can influence individuals' compliance with tax laws, as they may wish to avoid the social stigma associated with non-compliance. Research indicates that the perception of fairness and social responsibility can significantly impact individuals' decisions regarding tax compliance, as they navigate the moral implications of their financial behaviors.

Based on the aforementioned theories, this study hypothesizes that there is a negative relationship between charitable giving and tax evasion, whereby higher levels of charitable contributions are associated with lower tendencies to engage in tax evasion.

METHODS

Data

This study utilizes a panel dataset comprising 172 countries worldwide, covering the years 2011 to 2020. The primary data source for the independent variables is the World Giving Index (WGI) published by the Charities Aid Foundation (CAF), which includes three components: the percentage of individuals who gave to strangers, the percentage of individuals who participated in volunteering, and the percentage of individuals who donated to charitable causes. The dependent variable, tax evasion, is proxied by the size of the informal economy, estimated by the International Monetary Fund (IMF) using a Computable General Equilibrium (CGE) model. Additionally, the study incorporates a control variable, logarithm of GDP per capita, obtained from the World Bank, to account for economic development levels and their potential influence on both charitable behavior and tax evasion. This panel dataset allows for the analysis of temporal and cross-country variations in the relationship between charitable giving and tax evasion. Although the dataset theoretically consists of 1,720 country-year observations, data availability issues reduce the effective sample size to 1,103 observations.

Analysis Technique

The study employs a fixed effects regression model to analyze the relationship between charitable giving and tax evasion. Fixed effects regression is selected for its ability to control for unobserved, time-invariant characteristics specific to each country, such as cultural norms, institutional quality, or historical factors, which could simultaneously influence both charitable behaviors and tax evasion. By differencing out these country-specific effects, the fixed effects model ensures that the relationships observed between the variables are not confounded by omitted variable bias. Moreover, the inclusion of year-specific fixed effects accounts for global trends or shocks that might affect all countries in the sample, such as economic crises or changes in international norms regarding tax compliance.



The fixed effects regression model is specified as follows:

$$TaxEvasion_{i,t} = \beta_0 + \beta_1 GivingStranger_{i,t} + \beta_2 Volunteering_{i,t} + \beta_3 Charity_{i,t} + \beta_4 LogGDP_{i,t} + \alpha_i + u_{i,t}$$

where $TaxEvasion_{i,t}$ represents the size of the informal economy in country i at time t ; $GivingStranger_{i,t}$, $Volunteering_{i,t}$, and $Charity_{i,t}$ are the percentages of giving to strangers, volunteering, and donating to charity, respectively, in country i at time t ; $LogGDP_{i,t}$ is the natural logarithm of GDP per capita of country i at time t ; α_i captures country-specific fixed effects; and $u_{i,t}$ is the error term.

RESULTS AND DISCUSSION

Descriptive Statistics

Table 1. Descriptive Statistics

Variable	Observations	Mean	Standard Deviation	Minimum	Maximum
Informal Economy (as % of GDP)	1550	29.15	11.33	7.91	62.4
Percent Helping Stranger	1409	49.43	12.62	16	83
Percent Volunteering	1420	20.81	10.79	3	61
Percent Donating to Charity	1411	30.04	18.31	2	92
Log of GDP per Capita (ln)	1270	9.74	1.11	6.9	11.83

The descriptive statistics reveal substantial variation across the variables in the dataset. The size of the informal economy, measured as a percentage of GDP, has an average value of 29.15% with a standard deviation of 11.33, ranging from 7.91% to 62.40%, indicating considerable differences among countries in the prevalence of unregistered or untaxed economic activities. The percentage of individuals helping strangers has a mean of 49.43% and a standard deviation of 12.62, with values spanning from 16% to 83%, reflecting high levels of altruistic behavior in some countries. Volunteering, as measured by the percentage of individuals engaged in unpaid social work, has an average of 20.81% with a standard deviation of 10.79, and ranges from 3% to 61%, highlighting significant disparities in civic engagement across countries. The percentage of individuals donating to charity shows a mean value of 30.04% and a larger standard deviation of 18.31, with values ranging from 2% to 92%, suggesting substantial heterogeneity in philanthropic behaviors globally. Lastly, the log of GDP per capita has an average of 9.74 with a standard deviation of 1.11, ranging from 6.90 to 11.83, which captures variation in economic development levels across the sample. These statistics provide an initial understanding of the dataset, illustrating considerable cross-country differences in both economic and social variables.

Regression Result

Table 2. Regression Result

Variable	Coefficient	Std. Error	t-Statistic	P-Value
Percent Helping Stranger	-0.033582	0.005025	-6.68	0.000
Percent Volunteering	0.0055983	0.0073795	0.76	0.448
Percent Donating to Charity	0.0142734	0.0051778	2.76	0.006
Log of GDP per Capita (ln)	-5.226.939	0.2819317	-18.54	0.000
Constant	7.976.761	274.363	29.07	0.000
R-Sq	0.384			



The regression analysis provides insights into the relationships between the variables. The coefficient for "Percent Helping Stranger" is -0.0336 and statistically significant ($p < 0.01$), indicating a negative relationship with tax evasion. This suggests that an increase in the percentage of individuals helping strangers is associated with a reduction in tax evasion, reflecting that altruistic behaviors may correlate with improved tax compliance. On the other hand, the coefficient for "Percent Volunteering" is 0.0056 and not statistically significant ($p = 0.448$), implying no robust relationship between volunteering and tax evasion. The coefficient for "Percent Donating to Charity" is 0.0143, which is positive and statistically significant ($p < 0.01$). This suggests that higher charitable donations may be associated with greater tax evasion, potentially indicating that individuals or entities might use charitable contributions to justify or offset non-compliance with tax obligations.

The log of GDP per capita has a coefficient of -5.2269, highly statistically significant ($p < 0.01$), and negatively associated with tax evasion. This result highlights that higher levels of economic development are linked to lower tax evasion, consistent with theoretical expectations. The constant term is 79.768, also significant, representing the baseline level of tax evasion when all independent variables are zero. These findings indicate nuanced relationships between altruistic behaviors and tax evasion proxies, while controlling for economic development.

Discussion

The relationship between the percentage of people helping strangers in a country and tax evasion can be seen as negatively correlated, while simultaneously, the percentage of people giving to charity can be positively correlated with tax evasion. This duality can be explained through various psychological and economic frameworks.

Countries with a higher percentage of individuals willing to help strangers often exhibit stronger social norms that promote cooperation and ethical behavior. These norms can extend to tax compliance, where individuals feel a moral obligation to contribute to society through both charitable giving and tax payments. Research by Wenzel indicates that social norms significantly influence tax compliance, suggesting that individuals are more likely to comply with tax obligations when they perceive that their peers adhere to similar standards (Alleyne & Harris, 2017). In societies where helping others is prevalent, individuals may also be more inclined to fulfill their tax responsibilities, thereby reducing tax evasion.

Moreover, the intrinsic motivation to help others fosters a sense of community and social responsibility. When individuals engage in altruistic behaviors, such as helping strangers, they may develop a stronger connection to their community and a greater sense of duty to contribute positively to society. This intrinsic motivation can extend to tax compliance, as individuals who feel a strong sense of social responsibility are less likely to evade taxes.

On the other hand, the percentage of people giving to charity can be positively correlated with tax evasion due to the Crowding-Out Hypothesis and the Compensatory Altruism Hypothesis. The Crowding-Out Hypothesis suggests that when individuals perceive that their charitable donations are incentivized by tax deductions, they may feel less compelled to give altruistically. Tax incentives can lead to increased charitable giving, but this increase may not necessarily translate into a corresponding increase in tax compliance (Kemme et al., 2020). Instead, individuals may perceive their charitable contributions as a means to justify tax evasion, believing that their donations offset their tax obligations.

Additionally, the Compensatory Altruism Hypothesis posits that individuals who engage in tax evasion may increase their charitable contributions as a way to alleviate guilt associated with their non-compliance. Self-interested behaviors can lead to feelings of guilt, prompting individuals to engage in altruistic behaviors to restore their self-image (Murphy &



Harris, 2007). This indicates that individuals who evade taxes might increase their charitable contributions as a compensatory mechanism, thereby creating a positive correlation between the two behaviors.

Therefore, the percentage of people helping strangers in a country is negatively correlated with tax evasion due to strong social norms and intrinsic motivations that promote tax compliance. Conversely, the percentage of people giving to charity can be positively correlated with tax evasion, as individuals may rationalize their non-compliance through their philanthropic efforts. This complex interplay underscores the need for a nuanced understanding of how social behaviors influence tax compliance and evasion.

CONCLUSION

Conclusion

This study aimed to investigate the relationship between altruistic behaviors, as measured by the World Giving Index, and tax evasion, with a focus on understanding the complex interplay between different dimensions of pro-social behavior and tax compliance. The findings reveal a nuanced dynamic: the percentage of individuals helping strangers is negatively correlated with tax evasion, indicating that societies with stronger social norms and intrinsic motivations for altruistic behavior tend to exhibit lower levels of tax evasion. In contrast, the percentage of individuals giving to charity is positively correlated with tax evasion, suggesting that charitable giving can sometimes serve as a justification for non-compliance with tax obligations. However, the percentage of individuals volunteering shows no significant relationship with tax evasion, indicating that volunteering behavior does not directly influence tax compliance.

The result highlights that helping strangers is associated with reduced tax evasion due to the prevalence of strong social norms and intrinsic motivations for community participation. These factors foster a sense of social responsibility and ethical behavior, extending to tax compliance. Conversely, the positive relationship between charitable giving and tax evasion is explained by the Crowding-Out Hypothesis and the Compensatory Altruism Hypothesis. These frameworks suggest that individuals may rationalize their tax evasion through philanthropic contributions or use such contributions to alleviate guilt associated with non-compliance. The lack of a significant relationship between volunteering and tax evasion indicates that not all dimensions of altruistic behavior have the same influence on tax compliance.

Recommendation

Based on these findings, policymakers should focus on promoting social norms and intrinsic motivations that enhance both altruistic behavior and tax compliance. Special attention should be given to the design of tax incentives for charitable giving to ensure they do not unintentionally encourage tax evasion. Furthermore, understanding why volunteering does not impact tax evasion may provide insights into how specific types of pro-social behavior differ in their influence on compliance. Future research could explore cultural, institutional, and policy contexts to provide a deeper understanding of these relationships and their implications for promoting both altruism and tax compliance globally.

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