

**The Impact of State and Local Government Spending on Charitable Giving in the
United States**

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Abstract

This paper seeks to further understand how government spending impacts private giving to charitable organizations. It considers giving and spending in the United States in 2008 with a focus on government spending on education, welfare, healthcare, and hospitals. Government spending is looked at at the state and local levels. The results indicate that the impact of government spending depends not only on the category of spending, but also on the income level of the giver. Increased welfare spending is shown to cause incomplete crowding-out across all income groups. Results consistently show education spending to cause crowding-out as well. The impact of both healthcare and hospital spending is more ambiguous, with differing results for different government levels (state and local) and income brackets.

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Introduction

In the 1960's economists began to study charitable giving to determine what factors influence an individual's decision to give to charity. Charitable giving appears contrary to most economic assumptions since consumers are parting with wealth and receiving no direct benefit in return. This does not appear to be utility maximizing for the consumer. In some cases, the consumer increases their utility by receiving an indirect benefit from their giving (i.e. giving to their alma mater may increase the alma mater's standing, giving the individual an advantage for having attended that school). However, some charity involves no indirect benefits. Understanding why consumers choose to give could lead to a more efficient combination of public and private charity.

Economists focus on two main theories, altruism and warm-glow, to explain this seemingly irrational behavior. Altruism, donating out of unselfish concern for the welfare of others, is difficult for economists to explain. Altruism entails taking action to ensure the greater good of society without expectation for personal gain. Warm-glow is defined as the positive feelings that result when an individual does something perceived as generous or beneficial to society. This is easier for economists to explain as it involves the receipt of an indirect benefit. Identifying the stronger motive for giving could have important implications for government support of charities and their work.

Most research focused on the intersection of government policy and charitable giving considers the phenomenon referred to as crowding-out. When the government begins to spend money on items previously funded by private donations, the theory of crowding-out says that the private donations will disappear or at least diminish. Complete crowding-out occurs when increases in government spending decrease private donations one-to-one. For this to be the case, givers must be pure altruists. Altruists care only that the welfare of others is taken care of, not who is providing the services necessary, which would mean that

government spending on charitable services decreases their giving. If warm-glow is the only motivation for giving, increases in government provision of social services should not impact private giving. Givers who are enticed to give because of warm-glow do not consider the total level of giving to charities, only how much they give. The impact of changes in government spending on private giving can give us an idea of which motivation is stronger, which would allow for more efficient government policies.

Given the importance of determining how much crowding-out is actually present, this project studies the issue in a new way. It analyzes whether people in “more generous” states (those with higher per capita spending on social services, healthcare, and education) act more or less generously. The analysis focuses on how varying levels of state spending on social services, healthcare, and education impact the giving of consumers within the state. Using tax returns from 2008 aggregated to the zip code level and government spending figures from 2008, the regression seeks to uncover any relationship between generosity and state spending. A number of factors are controlled for at the zip code level, including racial composition, age distribution, language spoken, size of household, and education. Religiosity is also controlled for. Separate regressions will be run for each income bracket since past research has shown that giving is heavily influenced by income (*How America Gives*, 2012). Giving will be looked at both in dollar levels and as a percent of income given. This research will further the empirical work regarding crowding-out and will also give a better idea of whether altruism or warm-glow is a more important motivation for giving.

Literature Review

It is commonly assumed that individuals perceive some degree of substitutability between private and public provision of social services. In turn, this would imply that the more money (either per capita or as a percentage of the state budget) a state spends on social services, the less money individuals within the state will give to charity overall. If individuals view government and private efforts as perfect substitutes, government provision of services will crowd out private donations to these areas completely. Numerous studies have shown that crowding-out is not complete (Andreoni and Payne, 2011 and Ribar and Wilhelm, 2002 to cite a few examples), suggesting imperfect substitution while one controversial study has given support to complete crowding-out (Roberts, 1984). Other studies have found evidence for crowding-in, showing that this topic is still in need of further study (Khanna and Sandler, 2000). Additional studies have found the results differ based upon the type of charity and the area of government spending (Brooks, 2000 and Schiff, 1985).

Before the early 2000's it was unclear whether the observed crowding-out was due to reduced fund raising by organizations that received government funds or if it was due to individuals being less willing to give. A 2003 study determined that the crowding-out experienced by public radio stations was almost entirely due to a reduction in fund-raising efforts by the non-profits supporting public radio (Straub, 2003). A more extensive study using a panel of over 8000 charities and found that crowding-out is meaningful, at almost 75% (Andreoni & Payne, 2011). Further investigation revealed that a portion of the crowding-out was caused by a reduction in fundraising efforts by the charity. The new estimates, which accounted for this drop in fundraising activity, found true crowding-out ranging from 30% crowded-out to slight crowd-in. The change in fundraising efforts complicates the issue for economists, as the reduction in fund-raising efforts will be a confounding factor in any change in giving by individuals. To prevent the confounding

factor from being present, an empirical study would need to be designed where fund-raising efforts remained the same despite the receipt of a government grant. My analysis looks at donations by individuals at the zip code level, not donations to specific organizations. The aggregation of results across organizations will lessen this factor's impact on my regression.

In their paper on altruism and warm-glow motivations for giving, Ribar and Wilhelm (2002) demonstrate that government provision of social services does not completely crowd out private giving. The study looks at donations to international relief organizations in order to isolate the results from any indirect benefits someone may receive from giving to a local charity. Ribar and Wilhelm find incomplete crowding-out of international giving. They recognize that incomplete crowd-out of international giving might be caused by donor's inability to gather full information about governmental donations to these charities. To address this, Ribar and Wilhelm rerun the regression and include the variation in government donations over the past three years as a proxy for the individual's lack of knowledge. However, when the proxy is included, there are only minor changes in the results. This supports incomplete crowding-out by government spending.

Although most studies point to incomplete crowding-out by government spending, there is one notable study that asserts that U.S. charities have experienced complete crowding-out. A study by Roberts (1984) supports the theory of complete crowd-out because public transfers of wealth go to the poor, while private donations tend to ignore the poor. Roberts chooses to define charity in terms of what actually helps the poor, not as it is defined by the IRS. His findings point to zero charitable contributions to the poor in the current era, a trend that began after the Great Depression. Roberts believes that contributions are now zero because of crowding-out by welfare programs introduced in the aftermath of the Great Depression. He believes that all charitable contributions today go to causes other than helping the poor, as welfare has taken the place of private aid that went to the poor. The

complete crowd-out model could be true for charitable programs only directed towards the poor. My research will look at how charitable donations in the three biggest areas of giving (human services, healthcare, and education) are impacted by government spending.

In contrast to Roberts' results, other research has found evidence for crowding-in. Khanna and Sandler (2000) studied the impact of government grants on giving in the U.K. using new econometric techniques to account for endogeneity. They choose to address this issue because they believe government grants could be an indication of a charity's reputation which would also impact the donations they receive. After accounting for this endogeneity, the authors find evidence for a crowding-in effect from government grants. Other studies have found further evidence for crowding-in. In his 1985 study, Schiff finds that the type of government spending can greatly impact crowding out. Although both direct cash transfers and indirect cash transfers cause some crowding-out, other welfare spending actually increased private donations showing evidence of crowding-in. Therefore, it seems that government provision of social services does have some impact on giving but it is unclear if its overall effect is to crowd in or crowd out at the state level.

Brooks (2000) investigates whether the amount of crowding-out experienced is affected by the type of charity. He finds that there is no evidence of crowding-out for arts and culture, but that there is some crowding-out in the social services and health sectors. His analysis of educational giving finds no significant relationship. This further validates my decision to study the impact of these three sectors (social services, health, and education).

The Model

I first consider aggregate giving by zip code, and then break giving into different income brackets to determine if government provision of services has a different impact in different income brackets. All regressions are run using both the log of the average donation

amount in each zip code per household and average percent of adjusted income given in each zip code.¹ My regressions will be as follows:

$$\text{Giving}_{zi} = (\text{Median Household Income})_z * + \text{Natural Log Total Other Spending}_s + \text{Ln Education Spending}_s + \text{Ln Welfare Spending}_s + \text{Ln Healthcare Spending}_s + \text{Ln Hospital Spending}_s + \text{Religion}_s + \text{Race}_z + \text{Age}_z + \text{Household Size}_z + \text{Education Level}_z$$

*Median Household Income was not included in the regressions run on the separate income brackets.

Giving is looked at both by median giving per household by dollars and median giving by percent of income donated. The subscript i represents that the regression was run as both an aggregate and separately with each income group (\$50,000-99,999, \$100,000-199,999, \$200,000+). Subscript s indicates state level data and subscript z indicates zip code level data. Total other spending is the natural log of the total spent by the state (and/or local) government on areas other than education, welfare, healthcare, and hospitals in per capita in 2008. Education, Welfare, Healthcare, and Hospitals are the natural logs of the total amount spent on that area per capita in 2008 by each state (and/or local) government. The demographic variables were reported on a zip code level rather than a state level. Collinearity was avoided by dropping one category from each demographic variable. Religion is the percent of state that identifies as very religious, moderately religious and not religious (moderately religious was dropped to avoid collinearity).

Data

I use cross-sectional data from zip codes across the United States in 2008. My data come from a variety of sources. I received data on charitable contributions by zip code from

¹ The regression is run on a per household rather than per capita basis because the tax returns do not indicate the number of people in each household.

² Because of issues with the accuracy of the data for those with incomes below \$50,000, those

the Chronicle of Philanthropy, which compiled the data from all 2008 itemized tax returns.² One important limitation of the data is that it only represents those who itemize their tax returns. However, even with this limitation it accounts for 63% of estimated charitable giving. The data has been adjusted to reflect a consistent standard of living across locations.³ No modifications were made to this data and I am deeply indebted to the Chronicle of Philanthropy for their work in cleaning the dataset before sharing it with me.

The U.S. Census Bureau reports state and local spending broken into a number of segments. I use the education, welfare, healthcare, and hospital spending segments. The U.S. Bureau of the Census differentiates between health costs and hospital costs, "...provision of services for the conservation and improvement of public health, other than hospital care, and financial support of other governments' health programs" (U.S. Bureau of the Census, 2006). State spending is reported directly by the states to the U.S. Census Bureau. Local spending is less direct, as the Bureau estimates local spending based on a sample of local governments. I convert the spending to per capita numbers using state population estimates from 2008. I first consider state spending only, then local spending only, and finally combined state and local spending to see if local government spending has a different impact than state spending.

The zip code demographic data I use come from the 2000 census and were converted to the zip code level by James E. Prieger and Michelle Connolly (Connolly & Prieger, 2013). I am grateful to have received permission to use this data set as it converted census data from census tracts into zip code level data, which is not easily done. Religion comes from the 2008 Gallup poll (Gallup, Inc., 2008).

Transformations were performed on the data, as described here. Demographic data was converted to percentages. Because not all respondents answer every question, the

² Because of issues with the accuracy of the data for those with incomes below \$50,000, those individuals were removed from the data set.

³ The Chronicle accounted for differing costs of living by using the amount of income each household had left over after paying for housing, food, taxes, and other essential expenses.

conversion was based on the number of respondents in the zip code who answered the question, not the total residents of that zip code. Spending by state and local governments is converted to a per capita measure. Government spending was then transformed using a natural log transformation. Dollars donated was also transformed using a natural log to ease interpretation of results.

Demographic Results

Variable	Mean	Std. Dev.	Min	Max
Percent White Only	.84644	.199361	0	1
Percent Black Only	.07561	.15629	0	.984465
Percent Native American Only	.016706	.0819	0	.99996
Percent Asian Only	.015458	.04255	0	.761084
Percent 2 or More Races Only	.017774	.021163	0	.5
Percent Younger Than 10 years old	.132923	.032663	0	.486376
Percent Ages 10-19	.149568	.039942	0	.858422
Percent Ages 20-29	.116675	.055362	0	.872483
Percent Ages 30-39	.144013	.031182	0	.5
Percent Ages 40-49	.156133	.028659	0	.791269
Percent Ages 50-59	.118632	.027908	0	.499812
Percent Ages 60-69	.083706	.029359	0	1
Percent Ages 70-79	.063889	.028044	0	.543779
Percent that speaks English Well	.082342	.105732	0	.92716
Percent Highest Educ Middle School	.047014	.035579	0	.506146
Percent Highest Educ HS No Degree	.125391	.059823	0	1
Percent Highest Educ HS Degree	.338515	.097746	0	1
Percent Highest Educ Some College	.204128	.056593	0	1
Percent Highest Educ Associates	.061207	.025827	0	.722714
Percent Highest Educ Bachelors	.123933	.077311	0	.634787
Percent Highest Educ Masters	.045467	.039649	0	.675367
Percent Highest Educ Professional Degree	.014365	.016712	0	.209634
Percent Highest Educ Doctor	.006939	.012552	0	.344262
Percent Household of 1 Person	.239444	.076892	0	1
Percent Household of 2 People	.347569	.059434	0	1
Percent Household of 3 to 5 People	.375344	.079407	0	1
Percent Household of 6+ People	.037643	.033495	0	.8577

Demographics of the United States 2008

The demographic results vary across income brackets in an unexpected way. Race plays an important role in charitable giving, but the impact varies between income levels. The impact of the percentage of the population that is Asian depends on the income bracket: there is crowding-in for those in the \$50,000-100,000 income bracket and crowding-out for those earning more than \$100,000 each year. The percent of people who identify as two or more races has a positive impact on donations but is rarely significant. An increase in the

percentage of the population that is white or Native American causes crowding-out. When the percentage of population that is black is significant, it crowds in charitable giving for both actual dollars given and percent of income given. This may be due in part to the fact that black Americans are more likely to report a formal religious affiliation than any other race (The Pew Forum on Religion and Public Life, 2008). Level of religiosity within a zip code has a significant impact on giving. Both very religious and non-religious populations experience crowding-in, but the coefficient for very religious is nearly double that of non-religious. This implies that very religious givers are less subject to crowding-out than the non-religious, which is intuitive because religious givers tend to give to their churches and other religious groups, which are unlikely to receive government funding. They may view increased government spending as a signal that more charity is needed and view it as a religious obligation to respond accordingly by increasing their giving. However, there has been little research to confirm this and the research done thus far has focused on the impact of New Deal Programs implemented in response to the Great Depression (Gruber & Hungerman, 2007).

Table 1: Coefficients on Racial and Religious Variables: State and Local Spending's Impact on Charitable Giving as a Percent of Income

	All Income Brackets Combined	\$50-100,000	\$100-200,000	\$200,000+
% White Only	-0.01745 (4.27)**	-0.01056 (-1.76)	-0.01688 (4.01)**	0.01000 (-1.69)
% Black Only	0.04445 (11.15)**	0.06981 (11.91)**	0.00997 (2.43)*	0.01262 (2.21)*
% Native	-0.04164	-0.02742	-0.03857	-0.02228

American Only	(10.26)**	(4.57)**	(8.70)**	(2.94)**
% Asian Only	-0.01687 (3.43)**	0.02015 (2.78)**	-0.01777 (3.58)**	0.00388 (-0.58)
% 2 or More Races Only	0.03864 (3.97)**	0.03593 (2.51)*	-0.01620 (-1.65)	-0.00558 (-0.41)
Very Religious	0.22060 (24.68)**	0.27835 (21.19)**	0.18471 (20.45)**	0.13784 (11.03)**
Not Religious	0.13495 (16.61)**	0.16790 (14.08)**	0.10006 (12.19)**	0.08596 (7.58)**

My research found a number of other interesting demographic impacts. An increase in the percentage of the population in a zip code that speaks English well leads to an increase in crowding-out. The distribution of the number of people in a household in each zip code has a different effect on percentage of income given and dollars given. For percent of income given, the more people living in one-person homes, the more profound crowding-out is. However, for dollars given, the impact of one person households varies between income brackets. When the impact is significant, it leads overall to crowding-in but crowding-out for those with incomes over \$100,000. Having a household of more than six people leads to crowding-in when it is significant for percent of income given (except for those with incomes above \$200,000) but is insignificant for regressions run on dollars given. All of these results suggest that these demographic trends that should be taken into account when local governments pass legislation impacting spending on education, healthcare, hospitals, and welfare.

Spending Results

State Spending: As expected, the results of the regressions run on percent of income given differ from the regressions run on the log of dollars given. Looking at total contributions regressed on state spending rather than those in specific income brackets gives us an idea of overall trends (Table 2). Looking at the log of dollars given, welfare is found to have a large and statistically significant negative impact; a 10% increase in state welfare spending leads to a 2% decrease in charitable contributions. We also see a negative and significant impact with education and hospital spending, a 10% increase in state spending on these areas leads to a 0.3% decrease and a 0.2% decrease in charitable donations respectively. Interestingly, healthcare spending has a significant positive impact, as does other state spending. Healthcare is separated from hospital care because the government codes healthcare costs outside of hospitals separately from expenses incurred inside hospitals. The crowding-in effect of other spending does not have an obvious explanation, but it is interesting that citizens respond positively to increased spending outside the areas normally perceived as “charity.”

Table 2: State Spending’s Impact on Charitable Giving: All Income Brackets

Dependent Variable:	Percent Given (All Income Brackets)	Log of Dollars Given (All Income Brackets)
Median Household Income	-0.00000002419 (1.27)	0.00000902042 (18.97)**
Log State Total Other Spending Per	0.00124415671 (1.62)	0.03877836397 (2.03)*
Log State Education Spending Per	-0.00112156083 (1.93)	-0.02968683106 (2.04)*
Log State Welfare Spending Per	-0.00441301354 (5.71)**	-0.20435268833 (10.61)**
Log State Hospital Spending Per	-0.00090183875 (4.60)**	-0.02284440420 (4.65)**
Log State Healthcare Spending Per	0.00097192090 (2.89)**	0.04683878868 (5.58)**

When percent of income given is looked at, state spending on education is not significant. However, the significantly negative impact of welfare and hospital spending is maintained. The impact is fairly small, but it is still significant and indicates crowding-out. Interestingly, healthcare spending again has a significant and positive impact.

The most interesting result I have found in the state spending analysis is the difference in percent of income given by those in the lowest included income bracket (\$50,000-99,999) and the highest income bracket (\$200,000+). Spending outside of those categories has a negative impact on the generosity of wealthier citizens but a positive impact on those in the lower income bracket. Interestingly, state spending on education has the opposite effect: it lowers generosity in lower brackets and raises generosity in higher brackets. This may be because education tends to vary more locally, with higher performing districts being located in areas of higher income, at least in Ohio (Patrick, 2013). The generosity of both groups was lowered when welfare spending increased, a result which, when significant, is consistent across all regressions. Hospital and healthcare spending was insignificant for those with incomes above \$200,000 which may reflect higher income earner's lack of interaction with public healthcare and hospital systems, as most are likely to have private insurance and unlikely to rely on public services. Lower income consumers increase their giving with an increase in healthcare spending and decrease it with an increase in hospital spending.

Table 3: State Spending's Impact on Charitable Giving: \$50,000-100,000 and \$200,000+

Dependent Variable	Percent Given for Income Bracket \$50,000-\$100,000	Percent Given for Income Bracket \$200,000+
Log State Total Other Spending Per Capita	0.01267493693 (11.42)**	-0.00365425042 (3.42)**
Log State Education Spending Per Capita	-0.00443510197 (5.28)**	0.00193153441 (2.32)*
Log State Welfare Spending Per Capita	-0.01090287497 (9.77)**	-0.00309026188 (2.89)**
Log State Hospital	-0.00144358101	-0.00012962187

Spending Per Capita	(5.09)**	(0.46)
Log State Healthcare Spending Per Capita	0.00096200505 (1.98)*	0.00070399541 (1.46)

It is worth noting that due to a low number of consumers with incomes about \$200,000, the R^2 of the regression is only .15. However, it is still useful for comparison to lower income brackets.

Local Spending: The impact of local spending on percent given and dollars given is consistent when the results are significant. All spending coefficients were significant for dollars given, so I focus my analysis on that. Local spending outside of education, healthcare, hospitals, and welfare causes crowding-in, which is consistent with state spending outside of these categories. Local education spending increases cause crowding-out in all income brackets. This is interesting because the impact of state education spending is dependent on income bracket. It may be that people can see the impact of increased local education spending and decrease their giving accordingly, while state spending increases do not necessarily hit as close to home. A 1% increase in local education spending leads to a 0.14%, 0.27%, and 0.46% decrease respectively for the income brackets (lowest to highest). These results indicate that the regression is picking up different preferences among income groups. The impact of local welfare spending is negative for all income brackets. For example, a 1% increase in local welfare spending leads to a .045% decrease in charitable giving dollars by those with incomes above \$200,000, which is nearly three times the decrease in the \$50,000-100,000 bracket, .017%. Local spending on healthcare and hospitals leads to crowding-in for all results. In fact, a 1% increase in local spending on healthcare leads to a .015% increase for those earning \$50,000-100,000, a .035% increase for those earning \$100,000-200,000 and a .069% increase for those earning more than \$200,000. The impact of local spending on hospitals is opposite the impact of state spending. This may be

because residents are more likely to directly benefit from local spending on hospitals, and may increase their charitable giving in response.

Table 4: Local Spending's Impact on Charitable Giving

Dependent Variable:	Log of Dollars Given Income Bracket \$50,000-100,000	Log of Dollars Given Income Bracket \$100,000-200,000	Log of Dollars Given Income Bracket \$200,000+
Log Local Total Other Spending Per Capita	0.08037691922 (6.66)**	0.09675511496 (7.63)**	0.15069683912 (6.12)**
Log Local Education Spending Per Capita	-0.14722487056 (6.99)**	-0.26886448477 (12.37)**	-0.46761707790 (11.62)**
Log Local Welfare Spending Per Capita	-0.01708802485 (5.77)**	-0.01857917113 (6.09)**	-0.04520183386 (7.99)**
Log Local Hospital Spending Per Capita	0.00938849250 (4.99)**	0.00678252890 (3.44)**	0.01343793404 (3.49)**
Log Local Healthcare Spending Per Capita	0.01523927572 (3.36)**	0.03489608063 (7.43)**	0.06921433748 (7.90)**

State and Local Spending Combined: After the state and local spending results were analyzed separately, they were combined and analyzed together. There are a number of clear patterns seen in the data (Table 5). An increase in education spending leads to crowd-out when it is significant across all income brackets. This contradicts the findings at a state level, which showed that those in the highest income bracket tend to increase their giving when state education spending increases. This may reflect that these wealthy consumers view local government spending on education as a substitute for their educational donations, but do not

view state spending on education as a substitute. Welfare causes crowding-out across brackets, a trend consistent with all other findings. Combined state and local hospital spending leads to crowding-in across brackets. This is consistent with findings for local spending alone but inconsistent with findings for state spending alone, which suggests that the impact of local spending on hospitals is more powerful than the impact of state spending. Healthcare spending causes crowding-in across all income brackets, which implies that on the aggregate most people do not view government spending on health services as a substitute for their own private giving. (Giving U.S.A., 2013).

Table 5: State and Local Spending's Impact on Charitable Giving

Income Bracket:	All Brackets		\$50k-100k		\$100k -200k		\$200k+	
	%	\$	%	\$	%	\$	%	\$
Other		In	In	In	Out	In	Out	Out
Education	Out	Out		Out	Out	Out	Out	Out
Welfare	Out	Out	Out	Out	Out	Out	Out	Out
Hospital	In	In	In	In	In	In	In	In
Healthcare	In	In			In	In	In	

Conclusion:

I set out to determine if government spending impacts private charitable giving. My results indicate that there is a statistically significant relationship between government spending and private donations. This suggests that the motivation for charitable giving is not warm-glow alone. The results also suggest that altruism is also not a complete explanation, as we see some evidence of crowding in. However, there are few overarching conclusions regarding government policy to be reached because of the variation in response across

income levels. Consistently, increases in welfare spending were shown to cause crowding-out. However, the crowding-out was never complete, meaning that a 1% change in welfare spending never caused an equivalent 1% change in charitable donations. This implies that consumers view public welfare spending as an imperfect substitute for their charitable giving. The results also imply that most people view education spending as an imperfect substitute for their giving, with all regressions but the state spending regression with the highest earners showing crowd-out. Healthcare and hospital spending is more ambiguous, with the government level of spending (state vs. local) and the income bracket analyzed causing differing results.

Governments should keep these results in mind when passing spending legislation in order to move closer to the optimal balance between public and private support of education, welfare, healthcare and hospitals. A future paper that could expand on this work would work with data that tracks changes in giving and spending over time, which would help illuminate the most desirable level of government spending in each of these categories. Another expansion would be to look at every government spending category, not just those addressed here, to determine which areas of government spending are most likely to lead to crowding-in and which are most likely to lead to crowding-out. These papers would be able to shed additional light on the ideal balance between private and public provision of charity.

Appendix:

Table 6: Impact of State Spending on Contributions Across Income Brackets

Dependent Variable:	Percent Given All Income Brackets	Log of Dollars given All Income Brackets
Median Household Income	-0.00000002419	0.00000902042
	(1.27)	(18.97)**
Log State Total Other Spending Per	0.00124415671	0.03877836397
	(1.62)	(2.03)*
Log State Education Spending Per	-0.00112156083	-0.02968683106
	(1.93)	(2.04)*
Log State Welfare Spending Per	-0.00441301354	-0.20435268833
	(5.71)**	(10.61)**
Log State Hospital Spending Per	-0.00090183875	-0.02284440420
	(4.60)**	(4.65)**
Log State Healthcare Spending Per	0.00097192090	0.04683878868
	(2.89)**	(5.58)**
Percent White Only	-0.01776354865	-0.15587405834
	(4.35)**	(1.51)
Percent Black Only	0.04341656855	0.40315721180
	(10.87)**	(4.00)**
Percent Native American Only	-0.04414903194	-0.33152179589
	(10.81)**	(3.08)**
Percent Asian Only	-0.01332158995	-0.04943374960
	(2.71)**	(0.40)
Percent 2 or More Races Only	0.04779203141	0.66431985918
	(4.81)**	(2.67)**
Percent that speaks English Well	-0.00812418866	-0.50415869015
	(3.48)**	(8.59)**
Very Religious	0.23890326205	2.90319811985
	(26.35)**	(12.77)**
Nonreligious	0.13727964450	0.22950764973
	(16.72)**	(1.12)
Percent Younger Than 10 years old	0.05289807736	0.49755651786
	(6.34)**	(2.34)*
Percent Ages 20-29	0.02404006012	-0.25934971505
	(3.86)**	(1.62)

Percent Ages 30-39	-0.05860506554	-3.26966414393
	(8.91)**	(19.72)**
Percent Ages 40-49	-0.04097869193	-1.90646141149
	(4.78)**	(8.75)**
Percent Ages 50-59	0.05413828556	-0.48804982687
	(6.19)**	(2.21)*
Percent Ages 60-69	0.02666428253	0.19845993379
	(2.72)**	(0.80)
Percent Ages 70-79	0.02542160952	-0.34787198583
	(2.48)*	(1.34)
Percent Household of 1 Person	0.01293351616	0.68653949323
	(2.84)**	(5.97)**
Percent Household of 2 People	0.00000000000	0.00000000000
Percent Household of 3 to 5 People	0.00589074108	0.25125621333
	(1.16)	(1.94)
Percent Household of 6+ People	0.09207116666	0.10979534627
	(10.57)**	(0.50)
Percent Highest Educ Middle	0.01012019346	-0.84600411551
	(1.19)	(3.87)**
Percent Highest Educ HS No	0.08470688854	0.85256009771
	(11.10)**	(4.36)**
Percent Highest Educ HS Degree	0.01899056805	-1.39947326447
	(3.28)**	(9.38)**
Percent Highest Educ Some	0.07017541556	0.36212262906
	(11.40)**	(2.30)*
Percent Highest Educ Associates	0.02969617502	-1.20808892427
	(3.33)**	(5.34)**
Percent Highest Educ Bachelors	0.03507885562	-0.42182257138
	(4.85)**	(2.29)*
Percent Highest Educ Masters	0.11922131140	1.19324583998
	(11.63)**	(4.61)**
Percent Highest Educ Professional	0.07592619220	3.88148263135
	(5.18)**	(10.58)**
Percent Highest Educ Doctor	0.01302119368	-0.90215525761
	(0.71)	(1.96)
Constant	-0.11089736104	8.27017693296
	(9.77)**	(29.01)**
R^2	0.40	0.36

<i>N</i>	25,227	24,709
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* $p < 0.05$; ** $p < 0.01$ **Table 7: Impact of State Spending on Contributions: \$50,000-100,000 Income Bracket**

Dependent Variable:	Percent Given Income Bracket \$50,000-\$100,000	Log Dollars Given Income Bracket \$100,000-\$200,000
Log State Total Other Spending Per Capita	0.01267493693 (11.42)**	0.03041169025 (2.27)*
Log State Education Spending Per Capita	-0.00443510197 (5.28)**	-0.01609436635 (1.58)
Log State Welfare Spending Per Capita	-0.01090287497 (9.77)**	-0.19353067393 (14.37)**
Log State Hospital Spending Per Capita	-0.00144358101 (5.09)**	-0.01988536461 (5.77)**
Log State Healthcare Spending Per Capita	0.00096200505 (1.98)*	0.05416330891 (9.23)**
Percent White Only	-0.00751631712 (1.27)	-0.18922642891 (2.61)**
Percent Black Only	0.07197568635 (12.46)**	0.49204247946 (6.96)**
Percent Native American Only	-0.02883807573 (4.85)**	-0.36623254859 (4.87)**
Percent Asian Only	0.02762489243 (3.87)**	-0.00047126515 (0.01)
Percent 2 or More Races Only	0.06010404964 (4.19)**	0.66707610221 (3.82)**
Percent that speaks English Well	0.00255744921 (0.76)	-0.36335090351 (8.85)**
Very Religious	0.30013785342 (22.90)**	3.03513074873 (19.09)**
Nonreligious	0.17215184284 (14.51)**	0.40979067511 (2.85)**
Percent Younger Than 10 years old	0.04441466123 (3.68)**	0.18421364068 (1.24)
Percent Ages 20-29	0.00038334305 (0.04)	-0.49570112459 (4.39)**
Percent Ages 30-39	-0.00605759340 (0.66)	-2.53103881238 (22.64)**
Percent Ages 40-49	-0.06935995292 (5.64)**	-1.68445828719 (11.17)**
Percent Ages 50-59	0.05804113979 (4.62)**	-0.33398048550 (2.17)*
Percent Ages 60-69	0.05487725701 (3.87)**	-0.22333052846 (1.29)

Percent Ages 70-79	0.02086452104	0.03606177699
	(1.42)	(0.20)
Percent Household of 1 Person	0.03590081809	-0.11211507781
	(5.45)**	(1.39)
Percent Household of 2 People	0.00000000000	0.00000000000
Percent Household of 3 to 5 People	0.02769393561	0.20185835241
	(3.86)**	(2.28)*
Percent Household of 6+ People	0.09996505571	0.22468960853
	(8.05)**	(1.49)
Percent Highest Educ Middle School	0.04967307704	0.18870044336
	(4.04)**	(1.24)
Percent Highest Educ HS No Degree	0.07900427129	1.05113621426
	(7.16)**	(7.71)**
Percent Highest Educ HS Degree	0.02815238735	-0.48249628631
	(3.39)**	(4.70)**
Percent Highest Educ Some College	0.07063407615	1.01376977463
	(8.02)**	(9.33)**
Percent Highest Educ Associates	-0.03597788462	-0.19441836305
	(2.79)**	(1.23)
Percent Highest Educ Bachelors	0.02829562240	0.25825986871
	(2.84)**	(2.11)*
Percent Highest Educ Masters	0.20983295949	1.88868210705
	(14.65)**	(10.86)**
Percent Highest Educ Professional Degree	0.77100160440	1.40918162602
	(38.22)**	(5.86)**
Percent Highest Educ Doctor	-0.08408909706	-0.19391834809
	(3.10)**	(0.59)
Constant	-0.20079897468	7.73686742499
	(12.23)**	(38.76)**
R^2	0.40	0.45
N	25,102	24,693

* $p < 0.05$; ** $p < 0.01$

Table 8: Impact of State Spending on Contributions: \$100,000-200,000 Income Bracket

Dependent Variable:	Percent Given Income Bracket \$100,000-\$200,000	Log Dollars Given Income Bracket \$100,000-200,000
Log State Total Other Spending Per Capita	0.00073393801	-0.05337023431
	(0.95)	(3.84)**
Log State Education Spending Per Capita	0.00135639709	0.00974843624
	(2.29)*	(0.91)
Log State Welfare Spending Per Capita	-0.00811762213	-0.19424776311

	(10.46)**	(13.95)**
Log State Hospital Spending Per Capita	-0.00103390687	-0.02066995809
	(5.18)**	(5.70)**
Log State Healthcare Spending Per Capita	0.00182744721	0.04653696565
	(5.37)**	(7.57)**
Percent White Only	-0.01700980845	-0.46029750339
	(4.05)**	(5.97)**
Percent Black Only	0.00932717241	-0.00606157993
	(2.27)*	(0.08)
Percent Native American Only	-0.04209327635	-0.39426007079
	(9.42)**	(4.51)**
Percent Asian Only	-0.01606709275	-0.35807906953
	(3.23)**	(4.00)**
Percent 2 or More Races Only	-0.01605462930	-0.17705660296
	(1.60)	(0.97)
Percent that speaks English Well	-0.01489964882	-0.52306445241
	(6.21)**	(11.98)**
Very Religious	0.19334257982	2.87312933536
	(21.04)**	(17.25)**
Nonreligious	0.09860727484	0.57465889571
	(11.85)**	(3.82)**
Percent Younger Than 10 years old	0.00452858293	-0.10226812354
	(0.52)	(0.65)
Percent Ages 20-29	-0.00124882097	-0.64491846990
	(0.19)	(5.42)**
Percent Ages 30-39	-0.09769575382	-3.17642685415
	(15.14)**	(27.32)**
Percent Ages 40-49	-0.09000180858	-2.26178244221
	(10.22)**	(14.05)**
Percent Ages 50-59	-0.00300641092	-0.67765456900
	(0.34)	(4.16)**
Percent Ages 60-69	-0.01926753437	-0.39645728214
	(1.90)	(2.14)*
Percent Ages 70-79	-0.02069388455	-1.19485116026
	(1.97)*	(6.22)**
Percent Household of 1 Person	0.00828271237	-0.46507293387
	(1.78)	(3.29)**
Percent Household of 2 People	0.00000000000	-0.29794491350
	(omitted)	(1.89)
Percent Household of 3 to 5 People	0.00244642407	-0.49961448395
	(0.48)	(3.28)**
Percent Household of 6+ People	0.06075509540	0.00000000000
	(6.98)**	(omitted)
Percent Highest Educ Middle School	0.01081559660	0.97907511463
	(1.21)	(5.82)**

Percent Highest Educ HS No Degree	0.05883778181	0.70764729766
	(7.32)**	(4.72)**
Percent Highest Educ HS Degree	0.00416830089	-0.50296390445
	(0.69)	(4.46)**
Percent Highest Educ Some College	0.05406269606	0.77362473517
	(8.51)**	(6.55)**
Percent Highest Educ Associates	0.02567766159	-0.33102586820
	(2.78)**	(1.95)
Percent Highest Educ Bachelors	0.02156641172	0.14255965725
	(3.02)**	(1.08)
Percent Highest Educ Masters	0.10060628453	1.45146998618
	(10.00)**	(7.94)**
Percent Highest Educ Professional Degree	0.13873642890	1.52623730443
	(10.05)**	(6.16)**
Percent Highest Educ Doctor	-0.02114464232	-0.61083984707
	(1.14)	(1.85)
Constant	-0.01757442743	10.12854231864
	(1.53)	(44.57)**
R^2	0.27	0.41
N	23,849	22,718

Table 9: Impact of State Spending on Contributions: \$200,000+ Income Bracket

Dependent Variable	Percent Given Income Bracket \$200,000+	Log Dollars Given Income Bracket \$200,000+
Log State Total Other Spending Per Capita	-0.00365425042	-0.15923839142
	(3.42)**	(6.06)**
Log State Education Spending Per Capita	0.00193153441	-0.00422883310
	(2.32)*	(0.21)
Log State Welfare Spending Per Capita	-0.00309026188	-0.22800579238
	(2.89)**	(8.72)**
Log State Hospital Spending Per Capita	-0.00012962187	-0.03320674047
	(0.46)	(4.68)**
Log State Healthcare Spending Per Capita	0.00070399541	0.01534478869
	(1.46)	(1.28)
Percent White Only	0.00738800139	0.03682075605
	(1.25)	(0.25)
Percent Black Only	0.00966560186	0.00611228681
	(1.68)	(0.04)
Percent Native American Only	-0.02727365433	0.05034208184
	(3.55)**	(0.24)
Percent Asian Only	0.00430881480	-0.04811392933
	(0.65)	(0.30)

Percent 2 or More Races Only	-0.00532763952	-0.14454351918
	(0.38)	(0.42)
Percent that speaks English Well	-0.01359737981	-0.67722469069
	(4.10)**	(8.37)**
Very Religious	0.14776461789	3.38305558967
	(11.49)**	(10.68)**
Nonreligious	0.07892008948	1.28825225807
	(6.78)**	(4.50)**
Percent Younger Than 10 years old	0.02975513376	0.24376061577
	(2.23)*	(0.73)
Percent Ages 20-29	0.03800819162	-0.78445061230
	(3.83)**	(3.16)**
Percent Ages 30-39	-0.07767136918	-4.11127983382
	(8.65)**	(18.68)**
Percent Ages 40-49	-0.05627530618	-2.74437945574
	(4.23)**	(8.28)**
Percent Ages 50-59	0.01228721412	-1.01326574932
	(0.92)	(3.06)**
Percent Ages 60-69	-0.04341633461	-1.16248561902
	(2.88)**	(3.11)**
Percent Ages 70-79	0.01932531460	-2.77694970754
	(1.23)	(7.09)**
Percent Household of 1 Person	-0.06029856106	0.13027474851
	(5.31)**	(0.47)
Percent Household of 2 People	-0.10040794683	-0.94986816256
	(8.13)**	(3.15)**
Percent Household of 3 to 5 People	-0.08459326122	-1.51024111865
	(6.74)**	(4.87)**
Percent Household of 6+ People	0.00000000000	0.00000000000
Percent Highest Educ Middle School	0.03222069211	0.15468422544
	(2.32)*	(0.44)
Percent Highest Educ HS No Degree	0.08068921951	0.29841780103
	(6.57)**	(0.96)
Percent Highest Educ HS Degree	0.00606214288	-1.22158146574
	(0.67)	(5.39)**
Percent Highest Educ Some College	0.07738696462	0.18322541642
	(8.16)**	(0.77)
Percent Highest Educ Associates	0.04009362402	-1.77617649395
	(2.93)**	(5.17)**
Percent Highest Educ Bachelors	0.04999305910	0.09836301305
	(4.83)**	(0.38)
Percent Highest Educ Masters	0.07818590590	-0.07317825983
	(5.64)**	(0.21)
Percent Highest Educ Professional Degree	0.14604888386	7.92928169113
	(8.18)**	(18.40)**
Percent Highest Educ Doctor	0.00259299551	-3.06502108477
	(0.11)	(5.24)**
Constant	0.03011489312	13.09173442723

	(1.67)	(29.43)**
R^2	0.15	0.30
N	16,658	15,105

Table 10: Impact of Local Spending on Contributions: All Income Brackets

Dependent Variable:	Percent Given All Income Brackets	Log Dollars Given All Income Brackets
Median Household Income	-0.00000004009 (1.97)*	0.00000956642 (18.85)**
Log Local Total Other Spending Per Capita	0.00179639033 (2.61)**	0.08317739783 (4.84)**
Log Local Education Spending Per Capita	-0.00722291622 (5.97)**	-0.20383302253 (6.79)**
Log Local Welfare Spending Per Capita	-0.00003908410 (0.23)	-0.02336235994 (5.51)**
Log Local Hospital Spending Per Capita	0.00079810547 (7.46)**	0.00707174532 (2.65)**
Log Local Healthcare Spending Per Capita	0.00147961329 (5.70)**	0.02826460749 (4.38)**
Percent White Only	-0.01575995453 (3.74)**	-0.14422299983 (1.35)
Percent Black Only	0.04373024756 (10.63)**	0.42975692589 (4.14)**
Percent Native American Only	-0.04224481519 (10.07)**	-0.33591671658 (3.05)**
Percent Asian Only	-0.01848200229 (3.47)**	-0.08406530520 (0.63)
Percent 2 or More Races Only	0.05710481181 (4.71)**	0.52639178150 (1.73)
Percent that speaks English Well	-0.00427470042 (1.73)	-0.39624968860 (6.38)**
Very Religious	0.23869415520 (25.38)**	2.40781984583 (10.23)**
Nonreligious	0.14330462661 (16.48)**	-0.00935584011 (0.04)
Percent Younger Than 10 years old	0.05499049344 (6.32)**	0.51036757323 (2.32)*
Percent Ages 20-29	0.02499904330 (3.84)**	-0.17968891596 (1.08)
Percent Ages 30-39	-0.05708470654 (8.35)**	-3.14169351824 (18.29)**
Percent Ages 40-49	-0.04047596805 (4.53)**	-1.85370728428 (8.20)**
Percent Ages 50-59	0.05689346401 (6.29)**	-0.39809689517 (1.74)
Percent Ages 60-69	0.02914249592	0.21663129560

	(2.87)**	(0.84)
Percent Ages 70-79	0.03882196478	-0.10279017715
	(3.64)**	(0.38)
Percent Household of 1 Person	0.01380656740	0.52438011521
	(2.93)**	(4.42)**
Percent Household of 2 People	0.00000000000	0.00000000000
Percent Household of 3 to 5 People	0.01156517450	0.11102897886
	(2.20)*	(0.83)
Percent Household of 6+ People	0.08940840714	0.11421931632
	(9.78)**	(0.50)
Percent Highest Educ Middle School	0.01288790274	-0.93520772881
	(1.48)	(4.16)**
Percent Highest Educ HS No Degree	0.09778123810	1.15702483255
	(12.46)**	(5.76)**
Percent Highest Educ HS Degree	0.02482334403	-1.35529710215
	(4.08)**	(8.67)**
Percent Highest Educ Some College	0.07404513203	0.51740724661
	(11.69)**	(3.19)**
Percent Highest Educ Associates	0.02614298881	-1.08738374078
	(2.77)**	(4.55)**
Percent Highest Educ Bachelors	0.04892291079	-0.24307709107
	(6.44)**	(1.26)
Percent Highest Educ Masters	0.12110452243	0.82003886624
	(11.43)**	(3.07)**
Percent Highest Educ Professional Degree	0.08077616302	3.99896087468
	(5.26)**	(10.43)**
Percent Highest Educ Doctor	0.02587934049	-0.31037592457
	(1.32)	(0.63)
Constant	-0.12308980450	8.03690063547
	(9.00)**	(23.46)**
R^2	0.39	0.34
N	23,992	23,483

Table 11: Impact of Local Spending on Contributions: \$50,000-100,000 Income Bracket

Dependent Variable:	Percent Given Income Bracket \$50,000-100,000	Log of Dollars Given Income Bracket \$50,000-100,000
Log Local Total Other Spending Per Capita	0.00522610785	0.08037691922
	(5.18)**	(6.66)**
Log Local Education Spending Per Capita	0.00216857644	-0.14722487056
	(1.23)	(6.99)**
Log Local Welfare Spending Per Capita	-0.00005933474	-0.01708802485
	(0.24)	(5.77)**
Log Local Hospital Spending Per Capita	0.00141752225	0.00938849250
	(9.02)**	(4.99)**

Log Local Healthcare Spending Per Capita	0.00139434798 (3.67)**	0.01523927572 (3.36)**
Percent White Only	-0.00765672176 (1.24)	-0.16482122679 (2.20)*
Percent Black Only	0.06915052011 (11.46)**	0.51964184619 (7.13)**
Percent Native American Only	-0.02372259933 (3.83)**	-0.35711823293 (4.62)**
Percent Asian Only	0.02468199058 (3.15)**	-0.01344131920 (0.14)
Percent 2 or More Races Only	0.08008077636 (4.51)**	0.94890548550 (4.44)**
Percent that speaks English Well	-0.00062876141 (0.17)	-0.32563649860 (7.48)**
Very Religious	0.31411660020 (22.73)**	2.74358150692 (16.58)**
Nonreligious	0.20026906590 (15.69)**	0.29568283506 (1.94)
Percent Younger Than 10 years old	0.04898987407 (3.84)**	0.24031980574 (1.55)
Percent Ages 20-29	0.01145743421 (1.20)	-0.38094654296 (3.25)**
Percent Ages 30-39	0.00264450659 (0.27)	-2.36246773190 (20.33)**
Percent Ages 40-49	-0.05605081041 (4.33)**	-1.51233352491 (9.67)**
Percent Ages 50-59	0.06909332056 (5.24)**	-0.22514852857 (1.41)
Percent Ages 60-69	0.06319337692 (4.23)**	-0.15965411535 (0.89)
Percent Ages 70-79	0.04501097610 (2.90)**	0.32461393464 (1.73)
Percent Household of 1 Person	0.03710445486 (5.38)**	-0.29551106919 (3.56)**
Percent Household of 2 People	0.00000000000	0.00000000000
Percent Household of 3 to 5 People	0.03374022707 (4.48)**	0.09215260602 (1.01)
Percent Household of 6+ People	0.10271384313 (7.74)**	0.24725713607 (1.55)
Percent Highest Educ Middle School	0.05287659753 (4.11)**	0.11948277400 (0.76)
Percent Highest Educ HS No Degree	0.09131167298 (7.91)**	1.27822473332 (9.10)**
Percent Highest Educ HS Degree	0.02898364969 (3.27)**	-0.45666068332 (4.22)**
Percent Highest Educ Some College	0.06929881219 (7.52)**	1.11155953132 (9.90)**
Percent Highest Educ Associates	-0.05140383244	-0.22844001065

	(3.71)**	(1.36)
Percent Highest Educ Bachelors	0.03079136036	0.47384542300
	(2.89)**	(3.68)**
Percent Highest Educ Masters	0.19572768486	1.56141861248
	(12.94)**	(8.62)**
Percent Highest Educ Professional Degree	0.84558824830	1.51753105093
	(39.24)**	(6.00)**
Percent Highest Educ Doctor	-0.05264355125	0.16272998154
	(1.78)	(0.46)
Constant	-0.30439536916	7.13890788590
	(15.30)**	(29.97)**
R^2	0.39	0.43
N	23,870	23,467

**Table 12: Impact of Local Spending on Contributions:
\$100,000-200,000 Income Bracket**

Dependent Variable:	Percent Given Income Bracket \$100,000-200,000	Log of Dollars Given Income Bracket \$100,000-200,000
Log Local Total Other Spending Per Capita	0.00245233770	0.09675511496
	(3.47)**	(7.63)**
Log Local Education Spending Per Capita	-0.00993692138	-0.26886448477
	(8.11)**	(12.37)**
Log Local Welfare Spending Per Capita	0.00017519953	-0.01857917113
	(1.02)	(6.09)**
Log Local Hospital Spending Per Capita	0.00056303725	0.00678252890
	(5.12)**	(3.44)**
Log Local Healthcare Spending Per Capita	0.00118940048	0.03489608063
	(4.51)**	(7.43)**
Percent White Only	-0.01716951872	-0.43144059614
	(3.92)**	(5.45)**
Percent Black Only	0.00829725231	0.01272565967
	(1.95)	(0.17)
Percent Native American Only	-0.04078947225	-0.41950173640
	(8.82)**	(4.70)**
Percent Asian Only	-0.02078761491	-0.39822640422
	(3.86)**	(4.16)**
Percent 2 or More Races Only	-0.02224734621	0.01188656965
	(1.79)	(0.05)
Percent that speaks English Well	-0.01133184389	-0.43908749521
	(4.41)**	(9.46)**
Very Religious	0.18902035905	2.36004890017
	(19.66)**	(13.67)**
Nonreligious	0.09473726998	0.09858754753
	(10.67)**	(0.62)
Percent Younger Than 10 years old	0.00629284281	-0.12767040347
	(0.69)	(0.77)

Percent Ages 20-29	-0.00230879825 (0.34)	-0.65718664895 (5.33)**
Percent Ages 30-39	-0.09882223038 (14.64)**	-3.09221955377 (25.58)**
Percent Ages 40-49	-0.09229999387 (10.03)**	-2.28885972635 (13.69)**
Percent Ages 50-59	-0.00224447914 (0.24)	-0.67885658481 (4.02)**
Percent Ages 60-69	-0.02233387600 (2.11)*	-0.46522592698 (2.42)*
Percent Ages 70-79	-0.01791953547 (1.63)	-1.04103690535 (5.22)**
Percent Household of 1 Person	0.00416916304 (0.87)	-0.63751838505 (4.30)**
Percent Household of 6+ People	0.00000000000 (1.71)	-0.28472266605 (1.71)
Percent Household of 3 to 5 People	0.00087464323 (0.16)	-0.60336647689 (3.79)**
Percent Household of 6+ People	0.05326066385 (5.75)**	0.00000000000
Percent Highest Educ Middle School	0.00673715536 (0.72)	0.91902538327 (5.30)**
Percent Highest Educ HS No Degree	0.06733410704 (8.07)**	0.99852257435 (6.46)**
Percent Highest Educ HS Degree	0.00348192028 (0.55)	-0.41130682870 (3.48)**
Percent Highest Educ Some College	0.06254496272 (9.48)**	0.97995954359 (8.05)**
Percent Highest Educ Associates	0.00775260562 (0.79)	-0.45316346585 (2.53)*
Percent Highest Educ Bachelors	0.02912410963 (3.86)**	0.43448051216 (3.13)**
Percent Highest Educ Masters	0.09521535418 (9.01)**	1.26298374399 (6.64)**
Percent Highest Educ Professional Degree	0.13507454676 (9.24)**	1.52911366991 (5.87)**
Percent Highest Educ Doctor	-0.01052825025 (0.53)	-0.21430402589 (0.61)
Constant	-0.00619283105 (0.45)	9.92474674148 (36.13)**
R^2	0.26	0.39
N	22,637	21,519

Table 13: Impact of Local Spending on Contributions: \$200,000 Income Bracket

Dependent Variable:	Percent Given Income Bracket \$200,000+	Log of Dollars Given Income Bracket \$200,000+
Log Local Total Other Spending Per Capita	-0.00115328197 (1.15)	0.15069683912 (6.12)**
Log Local Education Spending Per Capita	-0.00951844837 (5.71)**	-0.46761707790 (11.62)**
Log Local Welfare Spending Per Capita	-0.00048464328 (2.07)*	-0.04520183386 (7.99)**
Log Local Hospital Spending Per Capita	0.00091799019 (5.95)**	0.01343793404 (3.49)**
Log Local Healthcare Spending Per Capita	0.00264084183 (7.33)**	0.06921433748 (7.90)**
Percent White Only	0.00984345296 (1.62)	-0.03515074467 (0.24)
Percent Black Only	0.01108029089 (1.88)	-0.08080910189 (0.56)
Percent Native American Only	-0.02691262486 (3.43)**	-0.17754396655 (0.83)
Percent Asian Only	-0.00215053166 (0.30)	-0.42868243229 (2.51)*
Percent 2 or More Races Only	-0.00452382961 (0.26)	-0.92661962143 (2.14)*
Percent that speaks English Well	-0.00721121779 (2.03)*	-0.39001935727 (4.51)**
Very Religious	0.15052734441 (11.27)**	2.28716585036 (7.03)**
Nonreligious	0.08345291227 (6.80)**	0.28738123624 (0.96)
Percent Younger Than 10 years old	0.03822649720 (2.74)**	0.33379557755 (0.97)
Percent Ages 20-29	0.04680845835 (4.53)**	-0.64691987193 (2.53)*
Percent Ages 30-39	-0.07045419304 (7.52)**	-3.77280502841 (16.63)**
Percent Ages 40-49	-0.04425747418 (3.18)**	-2.36768344413 (6.88)**
Percent Ages 50-59	0.01148862725 (0.83)	-1.17778477092 (3.43)**
Percent Ages 60-69	-0.02776842634 (1.76)	-1.11760615306 (2.87)**
Percent Ages 70-79	0.03728850447 (2.29)*	-2.35547869857 (5.82)**
Percent Household of 1 Person	-0.05837995676 (4.87)**	-0.31529276061 (1.08)

Percent Household of 2 People	-0.10156082737	-1.08404316551
	(7.69)**	(3.38)**
Percent Household of 3 to 5 People	-0.07801949401	-1.87377752314
	(5.93)**	(5.81)**
Percent Household of 6+ People	0.00000000000	0.00000000000
Percent Highest Educ Middle School	0.04129423690	0.37064186416
	(2.88)**	(1.02)
Percent Highest Educ HS No Degree	0.09042152105	1.02291151676
	(7.13)**	(3.23)**
Percent Highest Educ HS Degree	0.01624747295	-0.61298848577
	(1.70)	(2.58)**
Percent Highest Educ Some College	0.08394853395	0.68534301091
	(8.59)**	(2.83)**
Percent Highest Educ Associates	0.03724289040	-1.36599040653
	(2.59)**	(3.83)**
Percent Highest Educ Bachelors	0.06412092527	0.90397734914
	(5.87)**	(3.37)**
Percent Highest Educ Masters	0.08465036038	-0.10694347195
	(5.85)**	(0.30)
Percent Highest Educ Professional Degree	0.14515396093	8.35372119809
	(7.73)**	(18.60)**
Percent Highest Educ Doctor	0.01847352882	-1.62019275615
	(0.72)	(2.61)**
Constant	0.03700888746	12.64374166386
	(1.70)	(23.75)**
R^2	0.15	0.29
N	15,668	14,165

Table 14: Impact of State and Local Spending on Contributions: All Income Brackets

Dependent Variable:	Percent Given All Income Brackets	Log of Dollars Given All Income Brackets
Median Household Income	-0.00000002377	0.00000904143
	(1.25)	(19.06)**
Log State and Local Total Other Spending Per Capita	-0.00190209658	0.07091510496
	(2.04)*	(3.03)**
Log State and Local Education Spending Per Capita	-0.00336201168	-0.18810375242
	(2.64)**	(5.95)**
Log State and Local Welfare Spending Per Capita	-0.00256054208	-0.21025638162
	(3.48)**	(11.49)**
Log State and Local Hospital Spending Per Capita	0.00207031656	0.04238091294
	(8.28)**	(6.75)**

Log State and Local Healthcare Spending Per Capita	0.00185868064	0.00889226921
	(4.41)**	(0.85)
Percent White Only	-0.01745229779	-0.19989008054
	(4.27)**	(1.94)
Percent Black Only	0.04445050025	0.38522618355
	(11.15)**	(3.84)**
Percent Native American Only	-0.04163997930	-0.28916885952
	(10.26)**	(2.71)**
Percent Asian Only	-0.01687496648	-0.15783185152
	(3.43)**	(1.29)
Percent 2 or More Races Only	0.03864371002	0.47064381820
	(3.97)**	(1.93)
Percent that speaks English Well	-0.00650679099	-0.48814659711
	(2.81)**	(8.43)**
Very Religious	0.22060497444	2.53740021009
	(24.68)**	(11.35)**
Nonreligious	0.13495222173	0.26945547521
	(16.61)**	(1.33)
Percent Younger Than 10 years old	0.05262096721	0.49239043740
	(6.30)**	(2.32)*
Percent Ages 20-29	0.02527945817	-0.16907159208
	(4.04)**	(1.05)
Percent Ages 30-39	-0.05492548295	-3.16439852791
	(8.38)**	(19.19)**
Percent Ages 40-49	-0.04015383447	-1.82773821998
	(4.69)**	(8.41)**
Percent Ages 50-59	0.05430644909	-0.38673282755
	(6.23)**	(1.76)
Percent Ages 60-69	0.03210490655	0.35198183370
	(3.28)**	(1.43)
Percent Ages 70-79	0.02972866696	-0.19171121258
	(2.90)**	(0.74)
Percent Household of 1 Person	0.01428032854	0.70255843529
	(3.12)**	(6.09)**
Percent Household of 6+ People	0.00000000000	0.00000000000
Percent Household of 3 to 5 People	0.00851335697	0.33514369828
	(1.67)	(2.59)**
Percent Household of 6+ People	0.09650556413	0.15015190729
	(11.05)**	(0.68)
Percent Highest Educ Middle School	0.02009139693	-0.61402737169
	(2.35)*	(2.80)**
Percent Highest Educ HS No Degree	0.08860381956	1.00940037779
	(11.67)**	(5.20)**
Percent Highest Educ HS Degree	0.02194780826	-1.23385203177
	(3.76)**	(8.23)**
Percent Highest Educ Some College	0.07657821716	0.38806672007
	(12.41)**	(2.46)*

Percent Highest Educ Associates	0.02883075800	-0.96912544180
	(3.22)**	(4.28)**
Percent Highest Educ Bachelors	0.04272458571	-0.18578302003
	(5.87)**	(1.01)
Percent Highest Educ Masters	0.11816405033	1.26192007708
	(11.60)**	(4.91)**
Percent Highest Educ Professional Degree	0.07725536036	3.89356190411
	(5.28)**	(10.66)**
Percent Highest Educ Doctor	0.02836859410	-0.59130653357
	(1.54)	(1.28)
Constant	-0.10016337254	9.08458820014
	(7.00)**	(25.48)**
R^2	0.40	0.36
N	25,249	24,731

**Table 15: Impact of State and Local Spending on Contributions:
\$50,000-100,000 Income Bracket**

Dependent Variable:	Percent Given Income Bracket \$50,000-100,000	Log of Dollars Given \$50,000-100,000
Log State and Local Total Other Spending Per Capita	0.01023439012	0.07897969332
	(7.46)**	(4.82)**
Log State and Local Education Spending Per Capita	0.00290808278	-0.11284989686
	(1.56)	(5.10)**
Log State and Local Welfare Spending Per Capita	-0.00549234373	-0.20944268266
	(5.09)**	(16.37)**
Log State and Local Hospital Spending Per Capita	0.00228081788	0.03289037993
	(6.18)**	(7.44)**
Log State and Local Healthcare Spending Per Capita	0.00092818022	0.00531455072
	(1.50)	(0.73)
Percent White Only	-0.01055578024	-0.22175754142
	(1.76)	(3.07)**
Percent Black Only	0.06980667455	0.48642674547
	(11.91)**	(6.91)**
Percent Native American Only	-0.02741644282	-0.30947624330
	(4.57)**	(4.15)**
Percent Asian Only	0.02015136089	-0.09223842877
	(2.78)**	(1.08)
Percent 2 or More Races Only	0.03592620331	0.58996802137
	(2.51)*	(3.46)**
Percent that speaks English Well	0.00144819762	-0.36549599892

	(0.43)	(9.01)**
Very Religious	0.27834789916	2.79159049607
	(21.19)**	(17.86)**
Nonreligious	0.16789866852	0.48054222658
	(14.08)**	(3.39)**
Percent Younger Than 10 years old	0.04833778898	0.22367031100
	(3.93)**	(1.50)
Percent Ages 20-29	0.01005571236	-0.37019179695
	(1.09)	(3.27)**
Percent Ages 30-39	0.01157636508	-2.40081500949
	(1.24)	(21.61)**
Percent Ages 40-49	-0.06143568948	-1.58755185872
	(4.92)**	(10.55)**
Percent Ages 50-59	0.06694605313	-0.19495253316
	(5.26)**	(1.28)
Percent Ages 60-69	0.06843605348	-0.05516268799
	(4.75)**	(0.32)
Percent Ages 70-79	0.03024110667	0.19879207608
	(2.02)*	(1.10)
Percent Household of 1 Person	0.03480140680	-0.12364344428
	(5.17)**	(1.53)
Percent Household of 2 People	0.00000000000	0.00000000000
Percent Household of 3 to 5 People	0.02625077659	0.25616744041
	(3.58)**	(2.88)**
Percent Household of 6+ People	0.11018986260	0.21377970103
	(8.70)**	(1.41)
Percent Highest Educ Middle School	0.05789443258	0.41220027739
	(4.59)**	(2.69)**
Percent Highest Educ HS No Degree	0.08541106388	1.17502379487
	(7.65)**	(8.68)**
Percent Highest Educ HS Degree	0.03205010936	-0.35062372626
	(3.78)**	(3.40)**
Percent Highest Educ Some College	0.07829022889	1.02451487775
	(8.72)**	(9.42)**
Percent Highest Educ Associates	-0.03677063102	-0.03966425512
	(2.79)**	(0.25)
Percent Highest Educ Bachelors	0.03114960293	0.44244877323
	(3.06)**	(3.61)**
Percent Highest Educ Masters	0.20239264804	1.93203021748
	(13.96)**	(11.18)**
Percent Highest Educ Professional Degree	0.81217259974	1.46227262479
	(39.72)**	(6.11)**
Percent Highest Educ Doctor	-0.04275977016	0.10208387729
	(1.55)	(0.31)
Constant	-0.29397054053	8.06669061462
	(14.07)**	(32.52)**
R^2	0.40	0.45
N	25,123	24,715

**Table 16: Impact of State and Local Spending on Contributions:
\$100,000-200,000 Income Bracket**

Dependent Variable:	Percent Given Income Bracket \$100,000-\$200,000	Log of Dollars Given Income Bracket \$100,000-\$200,000
Log State and Local Total Other Spending Per Capita	-0.00039581058 (0.42)	0.01552482344 (0.90)
Log State and Local Education Spending Per Capita	-0.00268830857 (2.10)*	-0.13801153083 (6.03)**
Log State and Local Welfare Spending Per Capita	-0.00626173105 (8.46)**	-0.22204521925 (16.65)**
Log State and Local Hospital Spending Per Capita	0.00129056771 (5.01)**	0.02699113094 (5.77)**
Log State and Local Healthcare Spending Per Capita	0.00231466763 (5.47)**	0.03601627073 (4.74)**
Percent White Only	-0.01687622565 (4.01)**	-0.47150459145 (6.11)**
Percent Black Only	0.00996663958 (2.43)*	-0.00257156528 (0.03)
Percent Native American Only	-0.03856638305 (8.70)**	-0.33349082078 (3.84)**
Percent Asian Only	-0.01776989896 (3.58)**	-0.43873618736 (4.91)**
Percent 2 or More Races Only	-0.01619637118 (1.65)	-0.23887574789 (1.35)
Percent that speaks English Well	-0.01520247229 (6.40)**	-0.51287000020 (11.88)**
Very Religious	0.18471053686 (20.45)**	2.65091767189 (16.24)**
Nonreligious	0.10005513472 (12.19)**	0.57198839062 (3.86)**
Percent Younger Than 10 years old	0.00701196112 (0.80)	-0.06480560182 (0.41)
Percent Ages 20-29	0.00155061797 (0.24)	-0.57620604609 (4.83)**
Percent Ages 30-39	-0.09492475125 (14.77)**	-3.09133889719 (26.73)**
Percent Ages 40-49	-0.08715967212 (9.90)**	-2.22551054709 (13.84)**
Percent Ages 50-59	-0.00026776394 (0.03)	-0.62231156023 (3.83)**
Percent Ages 60-69	-0.01416566540	-0.27365517479

	(1.40)	(1.48)
Percent Ages 70-79	-0.01905632128	-1.11679984686
	(1.81)	(5.82)**
Percent Household of 1 Person	0.00737114217	-0.43558083403
	(1.58)	(3.09)**
o.pctthsize2	0.00000000000	-0.26760406084
		(1.69)
Percent Household of 3 to 5 People	0.00312152494	-0.42537768461
	(0.61)	(2.80)**
Percent Household of 6+ People	0.06013298162	0.00000000000
	(6.88)**	(omitted)
Percent Highest Educ Middle School	0.01881735912	1.19423604723
	(2.09)*	(7.06)**
Percent Highest Educ HS No Degree	0.05968984224	0.77393626771
	(7.47)**	(5.19)**
Percent Highest Educ HS Degree	0.00397114898	-0.39887421825
	(0.66)	(3.52)**
Percent Highest Educ Some College	0.05807253964	0.80728929342
	(9.12)**	(6.82)**
Percent Highest Educ Associates	0.01821120270	-0.29288532424
	(1.96)*	(1.72)
Percent Highest Educ Bachelors	0.02652304573	0.30191697477
	(3.70)**	(2.28)*
Percent Highest Educ Masters	0.09605383404	1.50208297383
	(9.58)**	(8.25)**
Percent Highest Educ Professional Degree	0.13452478122	1.51705879107
	(9.77)**	(6.15)**
Percent Highest Educ Doctor	-0.00992986747	-0.40907703176
	(0.53)	(1.24)
Constant	-0.00777358450	10.62328628352
	(0.54)	(37.62)**
R^2	0.27	0.41
N	23,871	22,740

**Table 17: Impact of State and Local Spending on Contributions:
\$200,000+ Income Bracket**

Dependent Variable	Percent Given Income Bracket \$200,000+	Log of Dollars Given Income Bracket \$200,000+
Log State and Local Total Other Spending Per Capita	-0.01012363634	-0.02182602104
	(7.47)**	(0.64)
Log State and Local Education Spending Per Capita	-0.00188488762	-0.36856031979
	(1.09)	(8.71)**
Log State and Local Welfare Spending Per Capita	-0.00194149439	-0.32554663162

	(1.87)	(12.78)**
Log State and Local Hospital Spending Per Capita	0.00298866311	0.08072262253
	(8.43)**	(9.01)**
Log State and Local Healthcare Spending Per Capita	0.00352932699	0.01692190490
	(6.00)**	(1.17)
Percent White Only	0.00999891400	-0.04898132054
	(1.69)	(0.34)
Percent Black Only	0.01261884935	-0.05995717473
	(2.21)*	(0.43)
Percent Native American Only	-0.02227914488	0.11126865927
	(2.94)**	(0.54)
Percent Asian Only	0.00387782323	-0.25123291197
	(0.58)	(1.55)
Percent 2 or More Races Only	-0.00558045150	-0.61982715708
	(0.41)	(1.87)
Percent that speaks English Well	-0.01162442602	-0.62764684724
	(3.57)**	(7.91)**
Very Religious	0.13784326551	2.87153159207
	(11.03)**	(9.37)**
Nonreligious	0.08595612159	1.24673133598
	(7.58)**	(4.48)**
Percent Younger Than 10 years old	0.02877938103	0.20191103308
	(2.17)*	(0.61)
Percent Ages 20-29	0.03814091871	-0.73941477707
	(3.86)**	(3.00)**
Percent Ages 30-39	-0.07359905684	-3.95408732955
	(8.28)**	(18.19)**
Percent Ages 40-49	-0.05259103629	-2.60708488581
	(3.97)**	(7.92)**
Percent Ages 50-59	0.01190067505	-1.00430541856
	(0.90)	(3.06)**
Percent Ages 60-69	-0.03617547064	-0.96423812372
	(2.41)*	(2.59)**
Percent Ages 70-79	0.02565678575	-2.60362641185
	(1.65)	(6.70)**
Percent Household of 1 Person	-0.06286518520	0.02301138910
	(5.56)**	(0.08)
Percent Household of 2 People	-0.10843240926	-1.20290447746
	(8.74)**	(3.97)**
Percent Household of 3 to 5 People	-0.08458846937	-1.58366622217
	(6.79)**	(5.15)**
Percent Household of 6+ People	0.00000000000	0.00000000000
Percent Highest Educ Middle School	0.04664269506	0.61346206006
	(3.34)**	(1.73)
Percent Highest Educ HS No Degree	0.07823738858	0.35850586368
	(6.44)**	(1.17)

Percent Highest Educ HS Degree	0.00769327963	-0.76434514883
	(0.85)	(3.37)**
Percent Highest Educ Some College	0.08390451309	0.20022226655
	(8.86)**	(0.85)
Percent Highest Educ Associates	0.02699624268	-1.44639830858
	(1.98)*	(4.24)**
Percent Highest Educ Bachelors	0.05639645639	0.51686238414
	(5.44)**	(2.01)*
Percent Highest Educ Masters	0.07657157250	0.15553242988
	(5.57)**	(0.46)
Percent Highest Educ Professional Degree	0.13784149707	7.97001874212
	(7.77)**	(18.65)**
Percent Highest Educ Doctor	0.01838929580	-2.42880384902
	(0.77)	(4.17)**
Constant	0.06932324644	15.03411344818
	(3.15)**	(27.87)**
R^2	0.16	0.31
N	16,680	15,127

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