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Factors Influencing Philanthropic Behavior among Youths in Malaysia

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Abstract: Philanthropy is the desire to promote the well-being of others. It is about looking for and helping the welfare of others, particularly by giving them money for good reasons. Philanthropy is not only confined to the contribution of money, but it involves making efforts for religious purposes and self-satisfaction towards others. The level of charity among Malaysian citizens is alarming in 2015, Malaysia ranked 10th in the World Giving Index but in 2021 the ranking has dropped tremendously to 29th place. This has shown that Malaysians are getting less interested in participating in charitable activities and doing general good deeds. Therefore, there is an urgent need to look broadly at the philanthropic behavior of Malaysians. This research aims to determine the factors influencing philanthropic behavior among youth in Malaysia. For this study, a survey was conducted to the target population which is youth. Data was collected by distributing questionnaires via emails and WhatsApp groups and data was analyzed using SPSS and PLS-SEM. Findings show that religion and altruism are significant to the philanthropic behavior of Malaysian youth. This study has provided valuable insights into youth philanthropy by identifying solutions to further create awareness of philanthropy.

Keywords: *Philanthropy, religion, tax benefits, trust, altruism, philanthropic behavior.*

1. Introduction

Philanthropy is essentially an individual action in the interest of the public and is generally motivated to improve the community (Ridings, 1997). It is serving and giving to others above and beyond one's loved ones (Iqbal et al, 2023). The hallmark of real philanthropic work is to give without expecting anything in return (Ridings, 1997; Bennett, 2003). Islam, according to Amersi (2019), tries to instill good in all individuals but also to treat everyone well and demonstrate good cause and empathy. Philanthropic actions may come in various forms including money, time, skills, efforts, and contributions (Coombs, Shipp, & Christensen, 2008). Philanthropy wishes to promote the well-being of others by generously giving money for good reasons. Fidelity Charitable Organization rendered that one can practice philanthropy by providing financial aid to a cause that one has faith in or giving time to teaching unfortunate children and joining any volunteering activities that may improve the lives of others (Iqbal et al, 2023). Nevertheless, the recently released World Giving Index 2022 report pointed out that Malaysia has dropped to the 29th place in the index. Although philanthropy is a social principle, people would not choose to do so. It is less likely to find that young people contribute, especially when it is difficult to distinguish between charitable organizations and suspect fundraisers and institutions for good reasons (Falco et al., 1998; Sargeant et al., 2006). Donations to young people who have had a tough time are also subject to various options and constraints (e.g., post-secondary schooling, marriage preparations and work) (Kang et al., 2011).

The age range for youth in Malaysia is defined as those between 15 and 30, which is approximately 8.9 million from 34.69 million of Malaysia's population (Facts and Figure: Kajian Indeks Belia Malaysia 2022). Regular young philanthropists were optimistic due to charity experiences. However, there was space for improvement in the number of philanthropists who said that their charitable activities could be better arranged. The youth had mixed opinions about the importance of recognizing their support, with 50 percent feeling it was important and not half important. Most felt they received enough recognition usually verbal or written from the organization they did the charitable work for. Nevertheless, researchers were asked to find ways of encouraging young people to give donations (Kang et al., 2011).

In Malaysia, there are three main races, namely Malays, Chinese and Indians, with a total population of 21 million, 6.9 million and 2.9 million respectively (Malaysia Economic Planning Board, 2022). Different races have different ideas. According to Cogswell (2002), for traditional Buddhists in Malaysia, donations are used to support monks, temples and pagodas. These donations are not just for education or donations in need. However, for the younger generation, their donations to education and poverty are more due to the preservation of Chinese cultural heritage. For Muslims, there are many types of charities, such as zakat, waqf, and sadaqah. Zakat is a mandatory tax stipulated by Islamic Sharia law. The Muslims, guided by Zakat-Islamic legislation, spend two and five percent of their yearly income on charity but the study focuses on the contemporary meaning of philanthropy that involves not only donation as an expense but also effort, time, and knowledge-sharing. On the other hand, charitable donations, such as donating land or property for mosques, religious schools, and orphanages, are called "waqf" a form of endowment mainly if a form of properties that are held in a form of property to be used and held in trust for a charitable or religious purpose, Mujahidah and Rusydiana (2023). In addition, voluntary charitable gifts such as cash, property, or voluntary services (sadaqah) may be considered voluntary rather than mandatory. Mohammad (2019) reported that the Indian population in Malaysia has the hardest access to funding because most of them are not wealthy enough.

Philanthropy aims to promote the welfare of others, in particular by giving them money for good reasons. If it is not confined to money, it involves making efforts for religious purposes and self-satisfaction, goods, and, above all, good deeds. Hence, there was a need to look at the behavior of Malaysians in philanthropy. Therefore, this study aims to fill the gap by focusing on the factors that influence philanthropy behavior among youth in Malaysia specifically. The following sections are structured accordingly; the literature review is presented next followed by methodology and findings and ends with a conclusion.

2. Literature Review

Philanthropic Behaviour: Philanthropy is a social relationship defined by a moral responsibility that links a supply of private resources with a demand for unfulfilled needs and desires conveyed through entreaty or other means of solicitation (Sulek, 2010). Wai Yee and Hassan (2016) stated individuals who have a philanthropic conscience usually like to make a positive contribution to the community by giving to others. Philanthropy is a responsibility to pursue the well-being of others, expressed in particular by a generous donation of good money (Abd Rahim, Jalaludin, & Tajuddin, 2011). Philanthropy is not all about giving money, but it can be defined as contributing something valuable, such as time and energy. Charitable work might also be categorized as a form of philanthropy. Many philanthropic pioneers are certainly already very rich, and the richest members of the community continue to offer significant potential to grow philanthropic capital in society.

Philanthropic behavior is related to various activities conducted to assist unfortunate individuals (Hassan, Yeap & Al-Kumaim, 2022). Charitable philanthropy seeks to relieve those who are unable to provide for themselves permanent or temporary (Gewin, 2020). As emphasized by Ruehle, Engelen, & Archer (2021) charitable philanthropy is when an individual gives people something they cannot get on their own. The aim of philanthropy is primarily to promote the well-being of others, particularly by giving them money for good reasons. Where it is not limited to money alone, effort, goods and above all, good deeds are also involved, both for religious purposes and for self-satisfaction.

Religious and Philanthropy Behavior: Religious or religious actors and institutions in many countries have and are still providing welfare services. According to Mujahidah and Rusydiana (2023), for the betterment of society and humanity, Muslims are always willing to lend a helping hand. Religious faith is said to be one of the factors that cause one to volunteer or contribute to waqf (Rizal and Amin, 2017). Considering the importance of helping others and carrying out charitable activities, religious people can make generous contributions to charity (Ranganathan and Henley, 2008). People with higher religious beliefs usually donate more than those with less religious beliefs (Jamal et al. 2019). Lammam and Gabler (2012) emphasized religious affiliation is an important social determinant of charitable activities while Osman, Htay and Muhammad (2012) explained religion may influence the behavior of cash waqf which is the intrinsic motivation of waqf.

Several studies have identified positive links between religion and various forms of pro-social behavior, including blood donation (Healy, 2004) voluntary service (Grönlund and Pessi 2015) and money donations (Lunn, Klay, & Douglass, 2001). Based on earlier studies, pro-social behaviors are particularly related to religious activities, such as participating in places of worship and active members of religious communities (Wiepking & Bekkers, 2012). McCullough & Willoughby (2009) reported a positive connection between religious commitment, dedication or strength of beliefs and self-esteem, resilience, and self-control, and believe that religion provides individuals with various resources that can enhance the psychological impact of negative life events. Donors use religion as a strategy to enhance self-esteem and at the same time to combat survival anxiety (Ferraro et al., 2005). Religion inspires donations as it strengthens people's perceptions of right and wrong, so people can pay more attention to the well-being of others, and can inculcate communities and social backgrounds and make people more aware of opportunities (Bekkers and Schuyt, 2008). Therefore, the researcher proposed the following hypothesis.
H1: There is a significant relationship between religious and philanthropic behavior.

Altruism and Philanthropy Behavior: Altruism is defined as the motive to help and make others happy without expecting anything in return (Sauri, 2022). According to Kathryn Muyskens, to make this world a better place one needs to help people regardless they know each other or not, be it within the community or people from other communities, states, and countries (2023). When people show others care, love, and tenderness after seeing their pain, this is an example of altruism (Hazim et al., 2023). Altruism is a tendency or identity", the question is "whether people are truly altruistic or whether their actions are in some way secretly selfish—a matter of purity of motivation" (Healy, 2004, p. 388). Altruism is usually divided into three types of altruistic giving. These include "one-shot opportunities with no organizational context; conventional or routine actions with little formal social organization; and repeated donations managed by organizations" (Healy, 2004). These different types of altruistic action generally stem from a person's response to a prompt volunteerism "results from the overflowing need for many people to express themselves, which forces them to act" (Perry et al., 2008, p. 4). These needs are created in various ways by different organizations, which lead to different types of donations; single-shot temporary donations or repeated regular donations.

The spirit of altruism is consistent with Islamic teachings. Islam encourages believers to help the unfortunate through sadaqah (common charity). This is clearly stated in the Qur'an, "In their wealth and property (there) is the right of the poor, of those who ask, and of those who are deprived" (Quran 51:19, translated in Ar-Riyadh Perjuzuk, 2017) Prophet Muhammad (pbuh) also emphasized that sadaqah (charity) is taken from the rich among them and given to the poor among them" (Salih, 1999). Not only that, it has also made society and the state accountable for reducing the hardship and poverty of their societies through the institutionalization of Zakah. Jehle (1994) explained the third pillar of Islam is an annual wealth levy above a certain threshold (revenue) the proceeds of which must be distributed to the needy which is known as zakat. Therefore, the researcher proposed the following hypothesis.
H2: There is a significant relationship between altruism and philanthropic behavior.

Trust: People find that trust is one of the key factors that motivate individuals to donate to charities (Ranganathan and Sen, 2012). Sargante and Lee (2004) pointed out the short-term and long-term effects of raising trust between charitable organizations and the public. Individuals are often deprived of any information collected on how charitable organizations utilize the personal donations of their donors (Bekkers, 2003). The idea that funders are not often adequately informed of how financial contributions are used by charitable organizations means that the former can only trust that those contributions will be handled ethically and honestly by the latter (Bekkers and Schuyt, 2003).

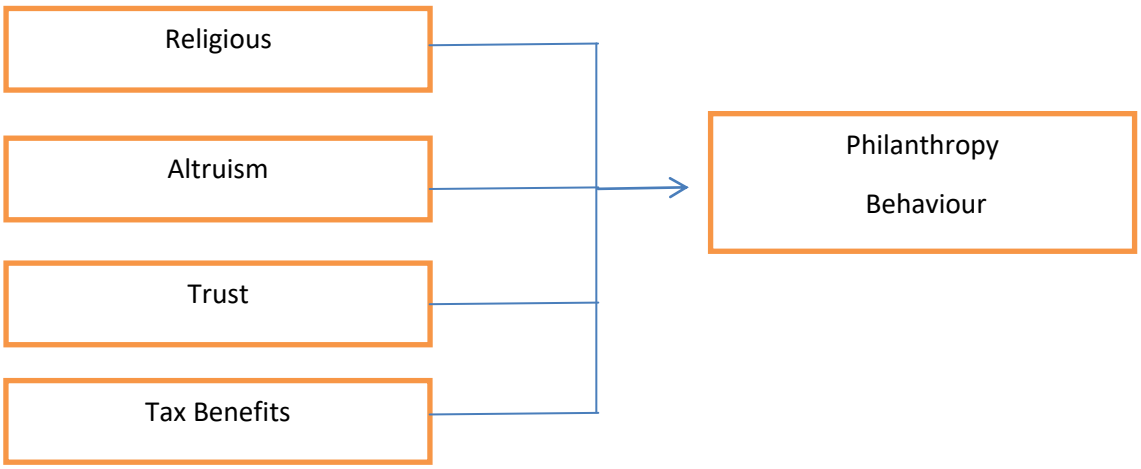
For charitable organizations, the trust of donors is essential because it raises public support (Sargeant & Lee, 2004) through fundraisings (Melendez, 2001; Sargent & Lee, 2004) and voluntary work over time (Melendez, 2001), even though voluntary work may be irregular or unofficial (Taniguchi, 2012). In particular, as trust in charitable organizations is present, it is possible to expect communication between funders or volunteers and the organization (O'Neill, 2008). Donors who have more trust in charitable organizations feel that their contributions are less likely to be spent on fundraising costs and overheads (Bekkers and Wiepking, 2011; Sargeant, Ford, & West, 2006). Wiepking (2009) finds that trust in charitable organizations specifically

increases the likelihood of giving to organizations with an international focus. Therefore, the researcher proposed the following hypothesis.
H3: There is a significant relationship between trust and philanthropic behavior.

Tax Benefit: The main motivation for interest in tax donation was that tax benefits can have a significant influence on the level of donation on individuals, especially when charitable donations of taxable income are deductible. Without the deductible clause, every dollar received by the charity would mean forgetting personal use and saving only one dollar (Clotfelter, 1985). Many researchers predict the impact of income tax changes on donations (Clotfelter, 1985). Recent findings by individuals in the USA on charitable determinants have usually focused on how the tax price of charitable contributions impacts the charitable contribution level (Chua & Wong, 1999). Crittall et al. (2019) mentioned that only 1 percent or 7 percent of respondents knew the new tax incentives showed an effect on their donations. Therefore, the researcher proposed the following hypothesis.
H4: There is a significant relationship between tax benefits and philanthropic behavior.

The research model used for the study is depicted in Figure 1. There are four independent variables (religion, altruism, trust & tax benefits) and one dependent variable (philanthropic behavior).

Figure 1: Research Model



3. Research Methodology

This study adopts a cross-sectional study using non-probability sampling. The sampling method used is convenience sampling where the targeted respondents were youth. The age group for the youth is between 15 to 30 years old since the amendment was tabled by former Youth and Sports Minister Syed Saddiq Syed Abdul Rahman (NST, 2020). The survey was distributed using an online platform. A total of 149 responses were deemed to be useful for further analysis. The minimum sample size needed is 95 based on G*Power 3.1 calculation (Faul et al., 2007) with a power of 0.85 with an effect size of 0.15 as suggested by Cohen's (1988), thus the sample size is adequate. The items for all the variables were adopted from past studies. The religious items were adopted from Mohd Ali et al. (2015), and items for altruism were from Bekkers et al. (2016) and Webb et al. (2000). The items for the third independent variable, trust was adopted from Bekkers et al. (2016), Bennett (2003) and Grace and Griffin (2009) while tax benefits were from Green and Webb (1997) and Furnham (1995). The items for philanthropic behavior items were taken from Snip (2011). All the measurement items were rated on a 5-point Likert-type scale (1 = strongly disagree, 5 = strongly agree). For data analysis, Partial least square structural equation modeling (PLS-SEM) was applied to analyze the hypotheses using SmartPLS version 3.2.8 (Ringle et al., 2015). It is a multivariate statistical analysis technique that performs a measurement model (validity and reliability) and a structural model (the relationship among variables).

4. Results

A demographic analysis of the respondents' characteristics is shown In Table 1. It was observed that the majority of the respondents were female (66.4%) and that about 35.6%, 55% and 9.4% of the respondents belonged to the age group between 26 – 30 years old, 21 – 25 years old and 15 – 20 years old, respectively. 96.6% of respondents were Bumiputra. The majority of the respondents were degree scholars (72.5%), while 20.1% were postgraduate scholars and the balance of 4.7% were diploma and secondary school students. In terms of monthly income, 78.5% of respondents earned below RM2500 and the rest of the respondents (21.5%) earned more than RM2500. Only 4% of respondents donated more than RM1000 annually, while 26.9% donated between RM100 – RM100 annually and the majority of respondents donated less than RM100 annually (69.1%).

Table 1: Demographic of Respondents

Variable	Frequency (n = 149)	Per cent
Gender		
Female	99	66.4
Male	50	33.6
Age		
15-20 years old	14	9.4
21-25 years old	82	55.0
26-30 years old	53	35.6
Marital status		
Divorced	3	2.0
Married	22	14.8
Single	124	83.2
Ethnicity		
Bumiputera	144	96.6
Chinese	3	2.1
Indian	2	1.3
Religion		
Muslim	144	96.6
Buddha	3	2.1
Hindu	2	1.3
Education level		
Secondary school	4	2.7
Diploma	3	2.0
Bachelor degree	112	75.2
Postgraduate	30	20.1
Monthly Income		
Less than RM2,500	117	78.5
More than RM10,000	1	0.7
RM2,501-RM5,000	20	13.4
RM5,001-RM7,500	7	4.7
RM7,501-RM10,000	4	2.7
Donation amount (annual)		
Less than RM99	103	69.1
RM100-RM499	39	26.2

RM500-RM999	1	0.7
More than RM1,000	6	4.0

As data were collected on a single source basis in this study, the common method bias issue was tested using the full collinearity method as recommended by Kock and Lynn (2012), and Kock (2015). This method was carried out by regressing all the variables in the model towards a common variable and if the VIF values are less than 3.3 indicating no serious bias from the single source data. Table 2 reported that single-source bias is not a problem as the VIF values were found to be less than 3.3.

Table 2: Full Collinearity Test

Religious	Altruism	Trust	Tax benefit	Philanthropy Behavior
1.930	2.512	2.659	1.253	2.195

The multivariate skewness and kurtosis were assessed using the WebPower online tool as recommended by Cain et al. (2017). The Mardia's multivariate skewness ($\beta = 5.533, p < 0.01$) and Mardia's multivritrtosis ($\beta = 37.997, p < 0.01$) power analysis results indicated that the data was non normality. As partial least squares (PLS) modeling does not require the normality assumption (Chin et al., 2003), the SmartPLS 4 version (Ringle et al., 2022) is employed to analyze the data by examining the measurement and structural model.

The measurement model results of convergent validity comprising item loadings, composite reliability (CR), and average variance extracted (AVE)) are presented in Table 3. The values of factor loadings > 0.5, CR > 0.7 and AVE > 0.5 fulfill the requirements as suggested by Hair et al. (2017).

Table 3: Convergent Validity

Variable	Item	Loadings	Composite Reliability (CR)	Average Variance Extracted (AVE)
Altruism	ALTRUISM1	0.874	0.936	0.746
	ALTRUISM2	0.855		
	ALTRUISM3	0.904		
	ALTRUISM4	0.859		
	ALTRUISM5	0.826		
Religious	RELIGIOUS 1	0.668	0.795	0.566
	RELIGIOUS 2	0.742		
	RELIGIOUS 3	0.838		
Tax benefit	TAX1	0.901	0.947	0.816
	TAX2	0.856		
	TAX3	0.93		
	TAX4	0.924		
Trust	TRUST1	0.884	0.866	0.683
	TRUST2	0.767		
	TRUST3	0.825		
Philanthropy Behavior	INT1	0.939	0.914	0.78
	INT2	0.888		
	INT3	0.819		

The discriminant validity was evaluated using the HTMT criterion as recommended by Henseler et al. (2015) and Franke and Sarstedt (2019). The moderately lenient criterion is that the HTMT readings should be between 0.85 and 0.90. The values of HTMT shown in Table 4 were lower than the threshold of 0.85 indicating that the measurement items are valid and reliable.

Table 4: HTMT Criterion

	Altruism	Religious	Tax benefit	Trust	Philanthropy Behavior
Altruism					
Religious	0.535				
Tax benefit	0.137	0.127			
Trust	0.850	0.752	0.142		
Philanthropy Behavior	0.717	0.734	0.127	0.758	

The hypotheses developed were tested through the structural model criteria including path coefficients, standard errors, t-values and p-values. In determining the significance of a hypothesis, p-values, confidence intervals, and effect sizes are combination criteria as commented by Hahn and Ang (2017). The results of path coefficients are presented in Table 5.

Table 5: Hypothesis Testing

Hypothesis	Relationship	Std beta	Std error	t-value	p-value	BCI LL	BCI UL	f^2
H1	Religious -> Philanthropic behavior	0.316	0.078	4.056	0.000	0.196	0.442	0.145
H2	Altruism -> Philanthropic behavior	0.318	0.107	2.985	0.001	0.143	0.492	0.097
H3	Trust-> Philanthropic behavior	0.242	0.115	2.112	0.018	0.063	0.435	0.051
H4	Tax benefit -> Philanthropic behavior	-0.131	0.081	1.625	0.052	-0.232	0.056	0.033

The results indicate that religious and trust were found to have a positive relationship with philanthropic behavior among youth. However, tax benefits were found to have an insignificant relationship with philanthropic behavior. Thus, H1, H2 and H3 were supported while H4 was not supported. The R^2 value of 0.546 indicated that 54.6% of the variance in philanthropy intention was explained by the variance of altruism, religious obligation, tax benefit and trust in charity institutions. The f^2 values of 0.145, 0.097 and 0.051 indicate the small effect of the three significant predictors on philanthropic behavior.

Further, the predictive relevance was evaluated by applying PLS Predict as suggested by Shmueli et al. (2019). As shown in Table 6, all the errors of the PLS model were lower than the LM model indicating that the model has a strong predictive power.

Table 6: PLS Predict

	PLS-SEM		LM	PLS-SEM-LM
	Q^2_predict	RMSE	RMSE	RMSE
INT1	0.514	0.548	0.58	-0.032
INT2	0.348	0.677	0.712	-0.035
INT3	0.279	0.83	0.849	-0.019

5. Conclusion

In conclusion, the objective of the study is to determine the factors influencing philanthropic behavior among youth in Malaysia. The findings found that religion, altruism and trust were all significant and influenced philanthropic behavior. This indicates that a religious sentiment does encourage young people to donate which can affect their intent to repeat the donation. Religious responsibilities and obligations can be helpful when applying for donations. There are a few types of donations among Muslims, which also support causes

in society such as Sadaqah, Kaffara, Waqf and Zakat. Another aspect of Islamic philanthropy is the contribution of religious contributions to the construction of mosques, schools and hospitals through the establishment of one of Muslim donation's strongest social manifestations. waqf. The principles of charity and compassion embodied in the Islamic teachings through the Quran and the tradition of the Prophet Muhammad have a huge weight (Kroessin, 2007, 2008; Khan, 2012). It is every Muslim's obligation, through charitable donations, to redistribute wealth (Kroessin, 2007). Zakat is paid at the end of each year at a tax rate of 2.5% higher than the minimum amount of disposable wealth (Kroessin, 2008; Khan, 2012). This proved that Malaysians are prone to donate to Religious Corporations and Charitable or Registered Trust. Therefore, the findings of this study on religion are supporting with previous studies where religious affiliates are more likely to give for religious reasons (e.g., Hoge et al., 1996; Raganathan and Henley, 2008).

Many efforts have been made to promote philanthropy in many regions and nations. Among ways to promote philanthropic behavior is by enhancing existing incentives. For instance, getting tax relief in Malaysia is burdensome. To obtain tax-exempt status for an organization in the area, they must be operational for at least two years before application, which means that the head of the organization normally has to cover the costs in person or locate a donor who supports tax payments. The lack of government support for charity must be looked at in every respect. There is a lack of trust in all aspects of charitable foundation governance. Many people have been abused, and politicians often use the foundation as the front line of their political activities. In addition to the government's accountability requirements, non-profit organizations and the general civil society must also become more transparent and self-reliant in ensuring increased public confidence and donations. By requesting annual reports on activities and audited financial statements and by adopting legislation that prohibits personal economic benefits arising from unsuitable charitable conduct, the governments may enhance transparency between NGOs and privately owned charities. Within the NGO itself, every organization can develop practicable methods to increase its transparency, for example by publishing voluntarily annual reports, which provide financial and planning information, and serve as examples for other organizations. In addition, more favorable tax incentives are an effective way of fostering charity by increasing the amount of donors' tax deductions and tax credits as well as increasing the number and type of non-profit organizations that can receive tax-friendly donations.

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