The Hidden Benefits of CSR: Corporate Philanthropy Begets Giving of Employees*

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Abstract

Firms frequently engage in Corporate Social Responsibility (CSR) and encourage their employees to follow their behavior. We explore the effects of CSR on employees' personal pro-social behavior in the form of charitable giving within two large-scale field experiments (N=2,365 and N=1,156) on a crowd-working platform. We examine the impact of CSR activities in the form of corporate philanthropy and in the form of producing output directly contributing to society. Corporate philanthropy had a positive impact on workers' personal pro-social behavior. Workers who learned about their employer's corporate philanthropy activities were more likely to donate to charity. However, directly contributing to society through the output created with one's work only directionally affected personal donations. Our findings show that corporate philanthropy can serve as an important social reference point for employees and that such CSR initiatives have hidden benefits. Because of the positive effect on employees' pro-social behavior, the impact of CSR may be greater than the directly observed firm activities. Charities cooperating with firms involved in philanthropy likely stand to gain from an increase in overall contributions.

Keywords: CSR; Corporate Philanthropy; Field Experiment; Spillovers; Pro-social Behavior; Consistency; Hidden Benefits

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1 Introduction

Firms frequently engage in Corporate Social Responsibility (CSR) and voluntarily "contribute to a better society and a cleaner environment" (European Commission, 2001, p. 4).[1] One possibility for firms to contribute to the public is by engaging in sustainable practices in their core business (e.g., using plastic waste in the production process) and thus producing socially responsible output bettering the environment and society directly (Husted, 2003, Kotchen, 2006). Another way for firms to generate impact is corporate philanthropy, where firms make gifts in cash or other assets for public purposes to charitable organizations (Carroll et al., 1991, FASB, 1993, Gautier and Pache, 2015).[2] In both cases, firms do not only have an influence on society or the economy at large, through their CSR actions, they might also influence the behavior of their employees on multiple margins (List and Rasul, 2011). Hence, CSR activities may not only impact society or the environment but also impact employees and their pro-social behavior. Especially since many employers make their CSR activities salient and encourage employees to follow their initiatives and to give to charity or to volunteer.[3]

In this paper, we report evidence from two field experiments on the impact of two distinct forms of CSR, corporate philanthropy and CSR in the form of firm output that benefits the public directly, on employees' personal pro-social behavior, specifically in terms of charitable giving. Understanding the relationship between CSR and employee pro-social behavior is important for at least two reasons: First, it is crucial for determining the true impact of CSR on society and the environment. A positive (negative) relationship between CSR and employee behavior may increase (reduce) the overall impact of CSR beyond the actions of the company alone. Second, the relationship between CSR and employee behavior is important for charities which are benefiting from both corporate and individual contributions. Positive or negative effects of CSR on individual giving might affect

[1] According to KPMG, almost 80% (96%) of the 100 (250) largest firms engaged in CSR in 2020. The motivations of firms to engage in CSR are manifold and have been extensively researched (see, e.g., Kitzmueller and Shimshack, 2012, Schmitz and Schrader, 2015, for reviews of the literature). Note that, at least in some cases, CSR activities may also have adverse consequences (Delmas and Burbano, 2011, Du, 2015, Fukuda and Ouchida, 2020, Nyilasy et al., 2014, Szabo and Webster, 2020).

[2] Firms can also engage in CSR by cooperating with/payment of firms instead of charities (Husted, 2003).

[3] See, e.g., the matching gift program of GE (LINK) or Disney's giving and volunteering program (LINK).

funding of charities involved with corporate philanthropy and overall giving in the charity market.

In our first experiment (*Experiment 1*), we investigated the impact of corporate philanthropy and CSR in the form of firm output benefiting the public (output CSR) on employees' personal giving behavior. We recruited 2,365 workers via a crowd-working platform for a one-time task (as part of a research project in collaboration with practitioner partners) and randomly assigned them to the different CSR conditions or a baseline control group. We revealed information about the employer's CSR *after* employees completed the task. Subsequently, we observed employees' personal donations to charity, which allowed us to measure the influence of employer CSR on employees' personal giving behavior. Corporate philanthropy significantly increased individual giving by 24.5% and workers were 20% more likely to give compared to employees in the control condition who were unaware of any CSR engagement. Whereas the effect of output CSR that benefits the public on giving of employees is directionally the same, it is not statistically significant. In this condition, workers increased giving by 17% (without, however, being more likely to give) compared with workers in the control condition.

Our second experiment (*Experiment 2*), conducted with a new sample of 1,156 workers on the same crowd-working platform, provides evidence on the mechanisms underlying the effect of corporate philanthropy on employee giving behavior. To distinguish between two potential explanations for the positive effect of corporate philanthropy on employee giving, we investigated whether employer giving to charity serves as a *quality signal* for a specific charity or as a social *reference point* for giving behavior in general. We compare employee giving in a condition where employees' donations benefit the same charity as the donation of the employer (testing the importance of the quality signal) with a condition in which employee giving benefits a different charity (testing the importance of the social reference point). Our results confirmed our previous findings, showing that employees' donations increased by 27% in the presence of corporate philanthropy and employees were 25.5% more likely to give compared to those in the control condition who were unaware of their employers' corporate philanthropy activities. Moreover, employees donated equal amounts to both a charity that is endorsed by the employer's contributions and to a charity that does not receive any support from the employer. This suggests that the effect on

personal employee giving is not driven by a quality signal provided through the employer's endorsement of a particular charity. Instead, corporate philanthropy seems to serve as a reference point for giving in general.

Our paper advances the existing literature studying CSR and its effect on the workforce. This literature mainly focuses on the influence of CSR and the meaning of work on employees' *on the job* behavior (Bode et al., 2015, Cassar and Meier, 2018, Flammer, 2015, Han et al., 2021, Kaur and Mittal, 2020, List and Momeni, 2021). CSR may, for example, attract higher-quality and more productive workers (Burbano, 2021, Hedblom et al., 2019), allow to offer lower wages (Briscese et al., 2021, Krueger et al., 2020), help to retain workers (Bode et al., 2015, Carnahan et al., 2017, Flammer and Kacperczyk, 2019, Krueger et al., 2020), and increase the efficiency of informal contracts (Balakrishnan et al., 2011).[4] But CSR may also have adverse consequences and increase misbehavior on the job (List and Momeni, 2021).

In addition to focusing on work-related employee behavior, most of the existing studies use observational data including potential selection effects into companies with and without CSR activities. We look beyond worker behavior in the immediate work context and consider the effect of CSR on personal giving of employees. Our experiments further avoid potential selection effects. In connection with CSR, selection effects are certainly common and relevant in practice, but they make it difficult to disentangle causal effects of CSR on employee behavior.

Relevant for the literature on social information (e.g., Allcott, 2011, Allcott and Kessler, 2019, Croson and Shang, 2008, Shang and Croson, 2009), our findings show that CSR in the form of corporate philanthropy may figure as a social reference point influencing pro-social behavior of employees. Moreover, to the extent that corporate philanthropy can be seen as a way of corporate leadership to showcase desirable behavior and trying to shape corporate culture, our study contributes to the literature on leading by example (e.g., Bénabou and Tirole, 2006, Grant, 2012, Güth et al., 2007, Hermalin, 1998, Levati et al., 2007, Potters et al., 2007). By studying spillover effects of CSR on employee behavior, our study also adds to the literature on moral licensing (see, e.g., Blanken et al., 2015,

[4]Creating impact and seeing meaning in work may likewise impact workers productivity (see, e.g., Han et al., 2021, Kaur and Mittal, 2020).

for a review) and moral consistency (e.g., Gneezy et al., 2012, 2014, Mullen and Monin, 2016). In our experiments, employer pro-social behavior does not induce employees to behave more selfishly which is a mechanism put forward by List and Momeni (2021) to explain potential negative effects of CSR on employee behavior on the job. Finally, we contribute to the literature on charitable giving: Corporate philanthropy encourages individual giving of employees. As a consequence, overall private public good contributions, i.e., the 'altruism budget' (see, e.g., Gee and Meer, 2020), increases. These findings add to the literature on crowding out of donations by charitable contributions of others' (see, e.g. Andreoni and Payne, 2011, Duncan, 2004). Our findings also add to the literature in economics touching on corporate-charity partnerships (Adena and Huck, 2020) and relate to the marketing literature studying corporate non-profit sponsorship (Bennett et al., 2013, Goh et al., 2021).

Our results have important implications for corporations and their managers, charities and policymakers. The findings suggest that CSR activities in the form of charity donations may have a greater impact than previously thought, as corporate philanthropy can inspire employees to also engage in giving to charity. This increased reach of CSR may change managers' motivations for initiating such initiatives. Charities also stand to benefit from corporate philanthropy, as it increases the overall giving in the giving market without negatively affecting individual giving. Finally, the positive effect of CSR on personal employee behavior that we find in our experiments may also be relevant for policymakers and provide an additional reason for policies encouraging CSR activities.

2 Experiment 1

2.1 Experimental Design

Design and Procedure. Our experimental design was inspired by List and Momeni (2021), who experimentally study the effects of CSR – in the form of donations to charity – on employees' *on the job* behavior. We follow their implementation of the experiment (comparable recruitment procedure, sample size, etc.) and introduction of CSR in our corporate philanthropy condition (see below). We additionally add to their design in two

dimensions. First, we study the influence of CSR on a different margin of employees' behavior: personal giving behavior outside the immediate work task. Second, we also test the influence of CSR in the form of output directly contributing to the public (output CSR) on this margin of employee behavior. Our experiment can thus be interpreted "as a replication [..] using a new research design" (List and Rasul, 2011, p. 127).

For our field experiment we recruited workers on the crowd-working platform Prolific. While List and Momeni conducted their study on Amazon's Mechanical Turk, Prolific is a comparable online labor market (Palan and Schitter, 2018, Peer et al., 2017, Schild et al., 2020).[5]

We invited, a total of 3,065 workers for a one-time employment (53% female and 47% male) to work on a "search task" in May 2020.[6] After accepting the job, workers were redirected to our landing-page, where they received a detailed description of the task. Additionally, we informed the workers that there was no possibility for re-employment[7] and about the payment, which consisted of a fixed wage (of \$0.7) for accepting the task and an additional bonus payment (of \$0.9) for completing it.

Treatments were randomly assigned to workers and, to exclude selection effects, were implemented only after workers had completed the task. After informing the workers that their job was completed, we gave them the possibility to make a personal donation to a charity to measure how CSR impacts personal giving behavior not related to the work task.

[5]Comparing the share of subjects who accepted the contract and aborted the task before completion (i.e., "type 2 cheating" in the terminology of List and Momeni) between our study and the baseline condition in List and Momeni (2021) provides further evidence that the labor markets are comparable with respect to worker behavior. 15% of workers engaged in this kind of cheating in our study compared to 16% in the sample of List and Momeni (2021). The rates are directly comparable because in our experiment, workers only learn about CSR *after* completion of the task (see below) and List and Momeni did not mention CSR in their baseline.

[6]List and Momeni collected data until they had "at least 500 subjects" (List and Momeni, 2021, p. 12) accepting the task in each treatment. Because we are interested in the effect of CSR on behavior after completion of the task, we recruited subjects until we reached a minimum of 500 workers (including inattentive workers) who completed the entire task in each condition. We conducted the first experiment during the early stage of the Corona pandemic marked by lockdowns, etc. Note that we replicate our findings in Experiment 2, which was conducted in 2022, thus ruling out that the results are driven by the special situation in May 2020.

[7]We made clear that our job offer was a one-off employment to avoid that effects are driven by reputation concerns in repeated interactions.

The phone number task. We hired workers for a simple data entry task that carried some baseline meaning in all conditions.[8] The task was to look up phone numbers of various small and medium-sized enterprises (SMEs) to complete a database we needed for another project. To do so, we provided the name and the address of the firms and asked workers to look up the corresponding phone numbers on telsearch.ch (LINK), a Swiss online phone directory (see Appendix B.2 for visuals and the task description).

Each worker's task was to look up ten phone numbers to earn the fix bonus payment (in addition to the fixed wage paid for accepting the task), but workers had the opportunity to look up more than ten numbers if they wanted to do so. After ten entries, however, an additional button to end the task at any time appeared on the screen. The firm names and addresses were randomly picked from our database and only one name and address appeared on a worker's screen at a time. Workers could click on a telsearch.ch icon which opened the website in a new browser window. On the telsearch.ch homepage they had to enter (manually or by copy paste) the firm's name to look up the corresponding phone number. The phone numbers could then be copy pasted back (or manually entered). Since some phone numbers might not have been available, workers could also click a corresponding field and proceed to the next entry without entering a number.[9]

Treatments. To prevent any treatment-induced differences in self-selection and to identify the causal effect of CSR on the workers' personal giving behavior, we implemented the treatments after workers had finished the task (see Appendix B.4 for details). In the *Baseline* (BASE) condition, we simply thanked workers for the completion of the task ("Thank you for your work"). In the *Corporate Philanthropy* (CP) conditions, we additionally mentioned that the employer is dedicated to contribute to the protection of the environment and gives a certain percentage of the wage bill (10% in the CP-10 treatment

[8]The task, and likely also the baseline meaningfulness workers assigned to it, was thus different to List and Momeni (2021) who hired workers to transcribe German texts that were manipulated to be blurry in some cases.

[9]Note that the free entry form of phone numbers, as well as the option to indicate that a number is unavailable gives room for cheating and shirking on the task. Our treatment interventions were, however, implemented after the completion of the task. All differences in behavior during the task are thus random. Correspondingly, we do not find substantial differences in shirking or cheating behavior on the task between experimental treatments.

or 40% in the CP-40 treatment) to an environmental charity (the World Wildlife Fund, WWF). In the *Output CSR* (OUTCSR) condition workers contributed to the public with their work. Here, we thanked workers for their work and additionally highlighted that with their work, they helped us in a project improving environmental awareness and reducing the energy consumption of firms.[10] Finally, the *Corporate Philanthropy and Output CSR* (CP+OUTCSR) treatment combined the two versions of CSR that we just described (implementing the donation of 40% of the wage bill).[11]

After implementing the treatments, we informed the workers in *all* conditions (also in BASE) that they would receive an additional, non-task or performance-related income of \$1 (on top of the fixed wage and the bonus payment announced at the beginning). They could decide to donate part or all of this money (in increments of one Cent) to the World Wildlife Fund. The donation decision is our dependent variable and measures the effects of the different forms of CSR on personal giving behavior of employees.

2.2 Results

Table 1 presents the main results of Experiment 1.[12] Panel A summarizes treatment averages for workers' donations (*Giving*) and their likelihood of making a donation (*Pos. Giving*) with standard deviations in parentheses. Panel B summarizes workers' perception about the meaningfulness of the work in the different treatments (*Meaningfulness*).

[10] In another project, we partnered with several organizations from outside academia. Our partners approach small and medium-sized enterprises (SMEs) to offer free (publicly-financed) environmental consulting designed to reduce energy and resource use of SMEs. They reach out to SMEs via phone calls, for which it is necessary to have the right phone numbers. This treatment connects to Brown et al. (2019) who study the trade-off between volunteering and giving to charity in a lab experiment.

[11] We implemented the CP+OUTCSR condition with a donation of 40% because we were expecting the largest effect from a combination in this treatment. A combination of CP-10 and OUTCSR would also be interesting but merely help to quantify possible effects. We focus on qualitatively identifying the direction of effects.

[12] Observations in Table 1 are limited to workers who passed attention checks. See Table 14 for summary statistics including workers who did not pass the attention checks. There is no significant difference in the share of workers who passed the attention check between treatments (for all two-sided t-tests: $p > 0.1$). None of the interpretations drawn in the main body of the paper change when including inattentive workers (see analyses in Appendix A.1). There are also no treatment differences in accepting and aborting the task before completion (for all two-sided t-tests: $p > 0.1$).

The results indicate that corporate philanthropy had a positive impact on workers' personal giving. Workers in the CP condition gave about 24.5% more than workers in the BASE condition (26.15 cents vs. 21 cents). This difference is statistically significant (two-sided t-test: $p = 0.01$, $N = 1430$).[13] As there are no significant differences between the CP-10 and the CP-40 condition (see Appendix A.1.3), we pool the results of these two conditions in the main analyses. Workers who were informed that their work contributed to a project trying to reduce energy consumption in SMEs perceived the task as more meaningful (all pairwise comparisons: $p \leq 0.05$). However, producing output contributing to the public only directionally influenced giving ($p = 0.12$, $N = 918$). Workers in OUTCSR gave about 17% (24.64 cent vs. 21 cent) more than workers in the BASE condition. When corporate philanthropy and internal CSR are combined in the CP+OUTCSR condition, we observe the highest (and significant $p = 0.01$, $N = 937$) increase in worker giving of almost 29% compared with the BASE condition (27.04 cents vs. 21 cents).

Table 1: Summary Statistics by Treatment

Panel A:	**Outcome Variables**			
	BASE	CP	OUTCSR	CP+OUTCSR
Giving	21.00	26.15	24.64	27.04
	(33.95)	(36.50)	(37.71)	(37.96)
Pos. Giving	0.385	0.464	0.397	0.451
	(0.487)	(0.499)	(0.490)	(0.498)
Panel B:	**Meaningfulness of work**			
Meaningfulness	2.711	2.739	2.854	2.885
	(0.993)	(1.029)	(1.035)	(1.024)
Number of workers (N)	460	970	458	477

Notes: Means of variables in BASE, CP, OUTCSR and CP+OUTCSR treatment. Standard deviations in parentheses. **Panel A: Outcome Variables**. *Giving:* Workers mean donation to WWF after completion of the task. *Pos. Giving:* Share of workers giving a positive amount to the WWF after completion of the task. **Panel B: Meaningfulness check** *Meaningfulness:* Self-report measure of 'how meaningful' (on a scale from 1–very meaningless to 5–very meaningful) the task was perceived by workers.

We observe similar patterns when comparing the propensity to give: CP significantly increased the likelihood of workers to give. 38.5% of the workers gave a positive amount in BASE, wheras this share increases to 46.4% in the CP condition ($p < 0.01$, $N = 1430$)

[13] Note that if not stated otherwise, we use two-sided t-tests (allowing for unequal variances) to test for statistical differences between conditions. We replicated all results using a series of robustness checks, see Appendix A.1.

and to 45.1% in the CP+OUTCSR condition (N=937, p=0.04). The OUTCSR condition, however, did not impact the propensity to give compared to BASE. 39.7% of the workers made a positive donation in this condition ($p = 0.69$, $N = 918$). We summarize our findings in Result 1 below.

Result 1 (Corporate philanthropy positively influences personal giving of employees)**.** *Corporate philanthropy positively affects employees' personal giving behavior. Workers in the CP conditions contributed significantly more to charity (and were significantly more likely to give) compared with workers in the baseline condition. CSR in the form of output directly contributing to the public increases the perceived meaningfulness of work, but only has a directional and statistically insignificant effect on personal giving behavior of employees.*

2.3 Discussion of Results

The results of Experiment 1 show that CSR in the form of corporate philanthropy (company donations to charity) begets personal giving of employees in decisions which are not directly related to their tasks at work. However, creating meaningful output with the own work (in the form of contributing to a project reducing resource use) only directionally affected giving. Our findings are important as we find an additional margin of impact of firm activities on society and the environment: the impact of employer contributions to charity goes beyond what can be measured by looking at the direct impact of the firm activities alone. The results are also good news for charities and the giving market as corporate philanthropy does not crowd out individual giving but increases it.

Our results were theoretically difficult to predict ex-ante, as we study the effect of employer behavior on employee behavior on a margin which has not been studied before, and for which different theories predict positive or negative effects. Moreover, studies looking at the effects of CSR on directly task-related behavior of employees find mixed results. List and Momeni (2021), for example, document a negative impact of CSR on employee behavior on directly task-related behavior (i.e., on cheating and shirking on the task), which is in line with a moral licensing logic where CSR licenses workers to behave more selfishly in subsequent decisions (see, e.g., Blanken et al., 2015). It is not implausi-

ble to expect similar effects for personal giving behavior, which is not directly task-related. Moral licensing would predict that both, corporate philanthropy and directly contributing to the public with the output lead to lower levels of giving. Similarly, for corporate philanthropy, the literature on crowding out of individual giving by contributions of others' (see, e.g., Andreoni, 1989, 1990, Bergstrom et al., 1986, Eckel et al., 2005, Roberts, 1987, Warr, 1982, or Epperson and Reif, 2019, for a review) would also predict negative effects. According to this logic, employer contributions to CSR could potentially crowd out giving of employees and, in consequence, corporate philanthropy would negatively impact donations of employees.

Other studies using observational data, however, find positive effects of CSR on directly work related employee behavior (see, e.g., Burbano, 2021, Flammer and Luo, 2017, Hedblom et al., 2019). Moral consistency (Gneezy et al., 2012, 2014, Mullen and Monin, 2016) or habit formation in giving (see Adena and Huck, 2019), where individuals behave in-line with their initial behavior, would predict a positive relation between CSR and workers' personal giving. Moreover, two important related findings would suggest positive effects of CSR on employee giving: First, employees might perceive CSR as social information (Allcott, 2011, Allcott and Kessler, 2019, Croson and Shang, 2008, Shang and Croson, 2009) serving as a reference point for their individual giving behavior.[14] As a result, employees give because (they think) that it is socially desired to behave pro-socially. Second, and specifically related to the CP condition, employees might interpret employer giving as a quality signal (Andreoni, 2006, Brown et al., 2017, Potters et al., 2005) for the charity that the employer endorses (the WWF in our case) and therefore give to that charity.

3 Experiment 2

The design of Experiment 1 does not allow to distinguish whether employer giving serves as a social reference point influencing employee giving, or whether employer giving is

[14]Note that anchoring (Furnham and Boo, 2011, Slovic, 1967, Weber and Johnson, 2006) or social pressure (see, e.g., Meer, 2011) are unlikely explanations. We do not observe higher giving in the CP-40 condition compared to the CP-10 condition and giving is not observed by others.

perceived as an endorsement of the quality of a specific charity, thus increasing donations to the charity chosen by the employer in particular. We therefore designed Experiment 2 to test whether corporate philanthropy serves as a social reference point or as a quality signal for a particular charity.

3.1 Experimental Design

Design and Procedure. We kept the setup, task (the phone number task, see above) and procedure identical to Experiment 1. We recruited workers (who did not participate in the first experiment) on the same crowd-working platform for the same task (a minor change in the task was that workers could not leave the number-entry screen empty but needed to either make an entry or click a box if they did not find the number – a feature which was also present in Experiment 1). Since we focus on the effect of corporate philanthropy, we do not include treatments where the work output contributes to the public directly.

To test for signalling or social information we added two CP conditions (with a donation of 40% of the wage bill) in which we vary whether the charity to which the employer contributes is identical or different to the charity to which employees can give with their personal donations. The wording in these conditions is thus identical to the CP condition from Experiment 1 but the recipient charity may differ. In the *Same Charity* (SAME) condition the donations of both, employer and employees went to the World Wildlife Fund (identical to Experiment 1). In the *Different Charity* (DIFF) treatment, the employer gave to the Rainforest Alliance (also 40% of the wage bill, see Appendix B.6 for the treatment description) and the employees could give to the WWF. In addition, we implemented a *Baseline* (BASE) condition in which workers could give to the WWF but were unaware about the employer's corporate philanthropy engagement (identical to BASE in Experiment 1).

The experiment was conducted in August 2022 and it followed the identical procedure and setup as Experiment 1: Workers were recruited via Prolific and had to complete the phone number task. Workers were randomized into treatments and, after completing the task, received treatment specific information about CSR. Subsequently, they received an additional, not task- or performance-related, income for a donation to the WWF.

Whereas for Experiment 1 the direction of the effect of employer CSR on employee personal giving was unclear ex ante, Experiment 2 serves as a replication of Experiment 1 and aims to test mechanisms. We therefore pre-registered Experiment 2 and the necessary sample size of about 400 workers' giving decisions per condition (see pre-registration (LINK).[15] We invited a total of 1509 workers to achieve the necessary sample size to work on the phone number task in Experiment 2 (a total of 1203 participants accepted and completed the task; of these 51% were female, 47% male, and 2% non-binary).

In SAME and DIFF, the recipient charity from CSR differs. To ensure that employer charities are comparable, we additionally asked workers (N=101) in July 22 on the same crowd-working platform for a donation to different charities with the same goal of preserving the environment (workers who participated here, were excluded from Experiment 2). We invited participants, gave them an endowment (of $1), presented them with a list of charities and asked them to state whether they know the charities and how much of the endowment they would like to give to each of the listed charities. One of the decisions was then randomly selected and implemented. This pre-test identified the Rainforest Alliance and the WWF to be close substitutes. Participants gave similar amounts (22 cents and 21 cents) and also a similar share of participants (73% in both cases) gave to these two charities.

Expected Results and Interpretation. Comparing BASE to SAME allows us to identify whether the results from Experiment 1 replicate. We expect this to be the case. Therefore, average giving as well as the propensity to give should be significantly higher in SAME compared to BASE. The comparison between BASE and DIFF shows whether employer behavior serves as an informative social reference point for giving behavior. Higher giving in DIFF speaks to such an effect. Comparing SAME to DIFF additionally allows us to identify whether employer giving carries an additional quality signal for the charity.

[15]Note that we obtained explicit ethics approval from the German society for experimental economics research ("Gesellschaft für experimentelle Wirtschaftsforschung", www.gfew.de) for Experiment 2 which is largely similar to Experiment 1 (and partly a replication). We did not request ethics approval for *Experiment 1* because we implemented a standard economics experiments following the rules of the laboratory of the authors' institution at that time (no deception, no harm to participants, etc.) which comply with standard ethical guidelines in economics.

This effect can be incremental and in addition to a potential reference point effect. If, however, there is no difference in giving between BASE and DIFF but between BASE and SAME, signalling of quality for a specific charity is the main explanation. Effects from pre-tests, which we report in our pre-registration, pointed to a signalling effect (LINK).

3.2 Results

Table 2 presents the summary statistics for Experiment 2. The table shows that the results from Experiment 1 replicate. Workers give 14.63 cents in the BASE condition and 18.64 cents in the SAME treatment (which is equivalent to the CP-40 treatment from Experiment 1). This 27% increase in giving between BASE and SAME is statistically significant ($p = 0.03$, $N = 771$). We observe a similar and significant ($p = 0.01$, $N = 771$) increase for the propensity to give between treatments (by 25.5%; from 32% in BASE to 40% in SAME).[16]

Table 2: Summary Statistics by Treatment

	Outcome Variables		
	BASE	DIFF	SAME
Giving	14.63	18.39	18.64
	(27.66)	(30.95)	(30.83)
Pos. Giving	0.318	0.410	0.399
	(0.466)	(0.493)	(0.490)
Number of workers (N)	393	385	378

Notes: Means of variables in BASE, DIFF and SAME treatment. Standard deviations in parentheses. *Giving:* Mean donation to WWF after completion of the task. *Pos. Giving:* Share of workers giving a positive amount to the WWF after completion of the task.

Comparing employee giving in BASE and DIFF reveals that the effects are almost identical to the differences in giving between BASE and SAME. Workers give on average 18.39 cents in DIFF, which is 25.7% more than in BASE ($p = 0.08$, $N = 778$). Workers are also about 31% more likely to give a positive amount in DIFF compared with the BASE condition ($p = 0.01$, $N = 778$). This shows that signalling of quality for a certain charity alone cannot explain the positive effect of employer CSR on employee behavior. Rather

[16]For the comparison between BASE and SAME, which is a replication of Experiment 1, we report results of one-sided tests as pre-registered.

corporate philanthropy seems to work as a reference point providing information about socially adequate behavior. Workers follow this social information and adjust their giving behavior compared with the BASE condition where such information is absent.

The comparison between DIFF and SAME reveals that there is no additional signalling of quality effect for the charity the employer endorses through giving. Average giving (18.4 cent vs. 18.6 cent), as well as the propensity to give (41% vs. 40%) are similar between the conditions (for all tests: $p > 0.1$).[17] We summarize our finding in Result 2:

Result 2 (Corporate philanthropy can serve as a reference point for giving behavior)**.** *Employer giving can serve as a social reference point for employee giving. Charitable giving by the employer increases employee giving positively independently of the target charity endorsed by the employer.*

4 Conclusion

We study the impact of CSR activities in the form of corporate philanthropy and CSR in the form of producing output that directly contributes to the public on workers' personal giving behavior in two field experiments. We show that corporate philanthropy increases giving and may act as an informative reference point pointing to desired pro-social behavior. CSR in the form of producing socially valuable output that contributes to the public, increases the meaningfulness of the performed task, but affects employee giving only directionally.

Our findings demonstrate the impact that employer behavior can have on personal employee behavior and that such effects can magnify the overall impact of CSR activities on the environment and society. By increasing individual giving among employees, the effect of CSR in the form of charitable donations extends beyond what can be observed from analyzing firm behavior alone. Moreover, the charity market as a whole benefits from the boost in contributions and individual charities that partner with firms engaged in corporate philanthropy can potentially benefit from these spillover effects. Although the positive effect of CSR on giving is not limited to the specific charity that the employer contributes

[17] As in *Experiment 1*, we implemented the treatments after workers completed the task. Appendix A.2 shows that findings are robust and there are no substantial differences between treatments with respect to socio-demographics or type 2 cheating.

to, donations from individuals to charities partnering with firms will likely increase too. Charities can therefore benefit from partnerships with corporations and potentially raise more funds.

As CSR continues to grow in importance globally and more firms adopt these strategies, our findings have broad implications. Managers who seek to make a positive impact on society may find that increasing their CSR activities can have an even greater impact than originally thought. Some managers may, however, also use the positive impact on employees to justify lower levels of corporate philanthropy. Managers who initiate CSR to achieve certain levels of public good output may, for example, substitute corporate philanthropy with employee contributions. However, this is not necessarily bad news, as it may make it more attractive for firms to initiate CSR activities in the first place. The positive effect of CSR on employees may also inspire policymakers to foster initiatives inspiring firms to engage in CSR.

The results from our Experiment 1 show that the extent of a firm's corporate philanthropy activities, as measured by a difference in donation size of 10% versus 40% of the wage bill, does not have a significantly different impact on the personal giving of employees. This suggests that even minimal levels of corporate giving can have a positive effect on giving among employees. However, it is possible that the difference in corporate philanthropy between the two conditions was not communicated effectively enough to the employees, or that the lower employer donation was already considered a high level of CSR engagement.[18]

In addition, we found that while CSR in the form of output benefiting the public increased the perceived meaningfulness of work, the effect on employee giving was only directionally positive. One potential explanation for the lack of significance could be that our study was conducted in a setting where the direct positive impact of the work was not easily observable for employees. In situations where the positive contributions of one's work to society or the environment are more salient, there might be a stronger impact on personal giving. Future research may help to clarify this relationship.

[18] Interestingly though, the different CSR conditions in List and Momeni did not affect cheating on the task (type 1 cheating) either. Effects in List and Momeni were driven by workers aborting the task if they learned that their wage was substituted by CSR. On the margin of employee behavior that we are studying, there is also no difference in the likelihood of giving between the two CP conditions.

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A Analysis

A.1 Experiment 1

A.1.1 OLS regressions

Table 3: Linear Regressions: Treatment effects

Dependent Variable:	Giving (1)	Pos. Giving (2)	Giving (3)	Pos. Giving (4)
CP	5.148***	0.0791***	4.679**	0.0741***
	(1.970)	(0.0278)	(1.965)	(0.0278)
OUTCSR	3.640	0.0126	3.746	0.0120
	(2.368)	(0.0322)	(2.353)	(0.0322)
CP+OUTCSR	6.035**	0.0660**	5.800**	0.0635**
	(2.350)	(0.0322)	(2.340)	(0.0322)
Constant	21.00***	0.385***	11.37***	0.306***
	(1.583)	(0.0227)	(2.767)	(0.0389)
Observations	2365	2365	2365	2365
Controls	No	No	Yes	Yes
F	2.912	3.751	7.297	4.269
R^2	0.00337	0.00470	0.0265	0.0157

Notes: Linear OLS regressions (Columns (1) and (3)) and linear OLS probability regressions (Columns (2) and (4)); robust standard errors in parentheses. Significance levels: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$. BASE is the benchmark in all regressions. Columns (1) and (3): Giving as dependent variable. Columns (2) and (4): Giving a positive amount as (dummy) dependent variable. Additional control variables included in regressions reported in Columns (3) and (4): Age, gender, number of additional tasks performed, share of incorrect entries, duration of the task.

Table 4: Linear Regressions: Treatment effects - Including inattentive workers

Dependent Variable:	Giving (1)	Pos. Giving (2)	Giving (3)	Pos. Giving (4)
CP	4.599**	0.0751***	4.231**	0.0709***
	(1.860)	(0.0264)	(1.854)	(0.0264)
OUTCSR	3.070	0.00818	3.158	0.00838
	(2.233)	(0.0305)	(2.216)	(0.0304)
CP+OUTCSR	4.919**	0.0507*	4.794**	0.0496
	(2.216)	(0.0305)	(2.204)	(0.0305)
Constant	20.42***	0.372***	10.59***	0.292***
	(1.495)	(0.0215)	(2.624)	(0.0371)
Observations	2589	2589	2589	2589
Controls	No	No	Yes	Yes
F	2.414	3.702	8.118	4.983
R^2	0.00256	0.00425	0.0260	0.0162

Notes: Linear OLS regressions (Columns (1) and (3)) and linear OLS probability regressions (Columns (2) and (4)); robust standard errors in parentheses. Observations include inattentive workers (who did not pass the attention check). Significance levels: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$. BASE is the benchmark in all regressions. Columns (1) and (3): Giving as dependent variable. Columns (2) and (4): Giving a positive amount as (dummy) dependent variable. Additional control variables included in regressions reported in Columns (3) and (4): Age, gender, number of additional tasks performed, share of incorrect entries, duration of the task.

A.1.2 Tobit and Probit regressions

Table 5: Tobit Regressions and Marginal Effects of Probit Regressions: Treatment effects

Dependent Variable:	Giving (1)	Pos. Giving (2)	Giving (3)	Pos. Giving (4)
CP	5.854**	0.0793***	5.320**	0.0758***
	(2.419)	(0.0280)	(2.394)	(0.0281)
OUTCSR	4.471	0.0129	4.630*	0.0136
	(2.823)	(0.0329)	(2.793)	(0.0330)
CP+OUTCSR	7.108**	0.0663**	6.862**	0.0647**
	(2.796)	(0.0323)	(2.765)	(0.0325)
Constant	22.93***		11.73***	
	(1.991)		(3.361)	
Observations	2365	2365	2365	2365
Controls	No	No	Yes	Yes
Log Likelihood	-10858.4		-10831.3	
Log Pseudo Likelihood		-1689.489867		-1676.25784

Notes: Tobit Regressions with upper limit 100 (Columns (1) and (3)) and standard errors in parentheses. Marginal effects of Probit Regressions (Column (2) and (4)) with robust standard errors in parentheses. Significance levels: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$. BASE is the benchmark in all regressions. Additional control variables included in regressions reported in Columns (3) and (4): Age, gender, number of additional tasks performed, share of incorrect entries, duration of the task.

Table 6: Tobit Regressions and Marginal Effects of Probit Regressions: Treatment effects – Including inattentive workers

Dependent Variable:	Giving (1)	Pos. Giving (2)	Giving (3)	Pos. Giving (4)
CP	5.206**	0.0752***	4.784**	0.0727***
	(2.259)	(0.0266)	(2.236)	(0.0267)
OUTCSR	3.826	0.00837	3.953	0.0107
	(2.634)	(0.0312)	(2.605)	(0.0313)
CP+OUTCSR	5.819**	0.0511*	5.696**	0.0508
	(2.612)	(0.0307)	(2.582)	(0.0309)
Constant	22.20***		10.82***	
	(1.858)		(3.158)	
Observations	2589	2589	2589	2589
Controls	No	No	Yes	Yes
Log Likelihood	-11922.6		-11892.5	
Log Pseudo Likelihood		-1834.744769		-1819.007056

Notes: Tobit Regressions with upper limit 100 (Column (1) and (3)) and standard errors in parentheses. Marginal effects after Probit Regressions (Column (2) and (4)) with robust standard errors in parentheses. Observations include inattentive workers (who did not pass the attention check). Significance levels: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$. BASE is the benchmark in all regressions. Additional control variables included in regressions reported in Columns (3) and (4): Age, gender, number of additional tasks performed, share of incorrect entries, duration of the task.

A.1.3 CSR 10 and CSR 40

Table 7: Linear Regressions: Treatment effects – CP-10 and CP-40

Dependent Variable:	Giving (1)	Pos. Giving (2)	Giving (3)	Pos. Giving (4)
CP-40	-0.806	-0.0190	0.0860	-0.0114
	(2.345)	(0.0321)	(2.335)	(0.0321)
Constant	26.55***	0.473***	15.18***	0.362***
	(1.670)	(0.0226)	(4.065)	(0.0555)
Observations	970	970	970	970
Controls	No	No	Yes	Yes
F	0.118	0.352	4.552	3.905
R^2	0.000122	0.000363	0.0307	0.0217

Notes: Linear OLS regressions (Columns (1) and (3)) and linear OLS probability regressions (Columns (2) and (4)); robust standard errors in parentheses. Significance levels: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$. The CP-10 condition is the benchmark in all regressions. Additional control variables included in regressions reported in Columns (3) and (4): Age, gender, number of additional tasks performed, share of incorrect entries, duration of the task.

Table 8: Linear Regressions: Treatment effects – CP-10 and CP-40: Including inattentive workers

Dependent Variable:	Giving (1)	Pos. Giving (2)	Giving (3)	Pos. Giving (4)
CP-40	-0.384	-0.0133	0.579	-0.00347
	(2.213)	(0.0306)	(2.201)	(0.0306)
Constant	25.22***	0.453***	14.01***	0.338***
	(1.585)	(0.0217)	(3.811)	(0.0526)
Observations	1059	1059	1059	1059
Controls	No	No	Yes	Yes
F	0.0301	0.188	4.391	3.442
R^2	0.0000285	0.000178	0.0276	0.0195

Notes: Linear OLS regressions (Columns (1) and (3)) and linear OLS probability regressions (Columns (2) and (4)); robust standard errors in parentheses. Observations include inattentive workers (who did not pass the attention checks). Significance levels: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$ The CP-10 condition is the benchmark in all regressions. Additional control variables included in regressions reported in Columns (3) and (4): Age, gender, number of additional tasks performed, share of incorrect entries, duration of the task.

A.1.4 Summary statistics - with socio-demographics

Table 9: Summary Statistics by Treatment - Including inattentive workers

Panel A:	**Outcome Variables**			
	BASE	CP	OUTCSR	CP+OUTCSR
Giving	20.42	25.02	23.49	25.34
	(33.64)	(35.99)	(37.21)	(37.33)
Pos. Giving	0.372	0.447	0.380	0.422
	(0.484)	(0.497)	(0.486)	(0.494)
Panel B:	**Meaningfulness of work**			
Meaningfulness	2.785	2.783	2.893	2.931
	(1.032)	(1.043)	(1.056)	(1.043)
Panel C:	**Socio- demographics and controls**			
Age	31.33	31.09	30.21	31.35
	(11.94)	(11.91)	(10.90)	(11.82)
Female	0.512	0.549	0.533	0.536
	(0.500)	(0.498)	(0.499)	(0.499)
Additional tasks	6.156	6.010	6.797	6.685
	(10.15)	(9.287)	(12.03)	(10.83)
Share Incorrect	0.211	0.182	0.210	0.210
	(0.221)	(0.201)	(0.214)	(0.220)
Duration	1041.4	1090.9	1098.4	1053.8
	(605.5)	(2372.3)	(1228.0)	(614.0)
Attention Checks	0.909	0.916	0.911	0.916
	(0.288)	(0.278)	(0.286)	(0.278)
Accept and stop working	0.170	0.136	0.188	0.147
	(0.376)	(0.343)	(0.392)	(0.354)
Number of workers (N)	610	620	1224	611

Notes: Mean of variables in BASE, CP, OUTCSR and CP+OUTCSR treatment. Standard deviations in parentheses. Observations include inattentive workers (who did not pass the attention checks). **Panel A: Outcome Variables**. *Giving:* Mean donation to WWF after completion of the task. *Pos. Giving:* Probability of giving any amount to the WWF after completion of the task. **Panel B: Meaningfulness of work** *Meaningfulness:* Variable capturing 'how meaningful' (on a scale from 1–very meaningless to 5–very meaningful) workers perceived the task. **Panel C: Socio demopgraphics and control variables.** *Age:* Variable capturing the average age of a worker. *Female:* Variable displaying the share of women in the different conditions. *Additional tasks:* Mean additional tasks performed by worker. *Duration (in seconds):* Average time needed to complete the task, the donation decision and the exit survey. *Attention Checks:* Share of workers who passed both attention checks. *Accept and stop working:* Share of workers who accepted the contract and stopped working during the task (type 2 cheating). *Number of workers (N):* Number of workers who accepted the contract.

A.2 Experiment 2

A.2.1 OLS regressions

Table 10: Linear Regressions: Treatment effects

Dependent Variable:	Giving (1)	Pos. Giving (2)	Giving (3)	Pos. Giving (4)
DIFF	3.906*	0.100***	4.182**	0.102***
	(2.113)	(0.0345)	(2.093)	(0.0345)
SAME	4.164**	0.0935***	4.938**	0.101***
	(2.120)	(0.0346)	(2.102)	(0.0343)
Constant	14.63***	0.318***	5.843	0.118*
	(1.395)	(0.0235)	(4.276)	(0.0676)
Observations	1150	1157	1150	1157
Controls	No	No	Yes	Yes
F	2.539	5.396	5.271	5.676
R^2	0.00411	0.00894	0.0401	0.0338

Notes: Linear OLS regressions (Columns (1) and (3)) and linear OLS probability regressions (Columns (2) and (4)); robust standard errors in parentheses. Significance levels: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$. BASE is the benchmark in all regressions. Columns (1) and (3): Giving as dependent variable. Columns (2) and (4): Giving a positive amount as (dummy) dependent variable. Additional control variables included in regressions reported in Columns (3) and (4): Age, gender, number of additional tasks performed, share of incorrect entries, duration of the task.

Table 11: Linear Regressions: Treatment effects - Including inattentive workers

Dependent Variable:	Giving (1)	Pos. Giving (2)	Giving (3)	Pos. Giving (4)
DIFF	3.758*	0.0923***	3.974*	0.0949***
	(2.106)	(0.0344)	(2.084)	(0.0344)
SAME	4.008*	0.0814**	4.772**	0.0885***
	(2.112)	(0.0345)	(2.092)	(0.0343)
Constant	14.63***	0.318***	6.416	0.127*
	(1.395)	(0.0235)	(4.184)	(0.0666)
Observations	1156	1156	1156	1156
Controls	No	No	Yes	Yes
F	2.363	4.386	5.095	4.982
R^2	0.00381	0.00731	0.0391	0.0300

Notes: Linear OLS regressions (Columns (1) and (3)) and linear OLS probability regressions (Columns (2) and (4)); robust standard errors in parentheses. Observations include inattentive workers. Significance levels: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$. BASE is the benchmark in all regressions. Columns (1) and (3): Giving as dependent variable. Columns (2) and (4): Giving a positive amount as (dummy) dependent variable. Additional control variables included in regressions reported in Columns (3) and (4): Age, gender, number of additional tasks performed, share of incorrect entries, duration of the task.

A.2.2 Tobit and Probit regressions

Table 12: Tobit Regressions and Marginal Effects of Probit Regressions: Treatment effects

Dependent Variable:	Giving (1)	Pos. Giving (2)	Giving (3)	Pos. Giving (4)
DIFF	4.088*	0.0923***	4.312*	0.0985***
	(2.314)	(0.0344)	(2.276)	(0.0349)
SAME	4.247*	0.0814**	5.091**	0.0956***
	(2.324)	(0.0345)	(2.294)	(0.0343)
Constant	15.24***		6.517	
	(1.626)		(4.364)	
Observations	1156	1156	1156	1156
Controls	No	No	Yes	Yes
Log Likelihood	-5353.1		-5332.2	
Log Pseudo Likelihood		-797.73537		-783.78605

Notes: Tobit Regressions with upper limit 100 (Column (1) and (3)) and standard errors in parentheses. Marginal effects of Probit Regressions (Column (2) and (4)) with robust standard errors in parentheses. Significance levels: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$. Additional control variables included in regressions reported in Columns (3) and (4): Age, gender, number of additional tasks performed, share of incorrect entries, duration of the task.

Table 13: Tobit Regressions and Marginal Effects of Probit Regressions: Treatment effects - Including inattentive workers

Dependent Variable:	Giving (1)	Pos. Giving (2)	Giving (3)	Pos. Giving (4)
DIFF	3.956*	0.0929***	4.257*	0.0999***
	(2.241)	(0.0337)	(2.206)	(0.0343)
SAME	3.883*	0.0740**	4.842**	0.0905***
	(2.256)	(0.0338)	(2.226)	(0.0336)
Constant	14.97***		6.669	
	(1.588)		(4.245)	
Observations	1203	1203	1203	1203
Controls	No	No	Yes	Yes
Log Likelihood	-5566.7		-5544.1	
Log Pseudo Likelihood		-827.89986		-812.83073

Notes: Tobit Regressions with upper limit 100 (Column (1) and (3)) and standard errors in parentheses. Observations include inattentive workers. Marginal effects of Probit Regressions (Column (2) and (4)) with robust standard errors in parentheses. Significance levels: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$. Additional control variables included in regressions reported in Columns (3) and (4): Age, gender, number of additional tasks performed, share of incorrect entries, duration of the task.

A.2.3 Summary Statistics - with socio-demographics

Table 14: Summary Statistics by Treatment - Including inattentive workers

	BASE	DIFF	SAME
Giving	14.39	18.03	18.06
	(27.42)	(30.64)	(30.40)
Pos. Giving	0.454	0.524	0.514
	(0.498)	(0.500)	(0.500)
Age	36.36	35.57	34.35
	(12.95)	(13.54)	(12.24)
Female	0.431	0.417	0.381
	(0.496)	(0.493)	(0.486)
Non-binary gender	0.0159	0.0139	0.0202
	(0.125)	(0.117)	(0.141)
Additional tasks	3.768	4.683	4.069
	(8.135)	(10.50)	(8.513)
Share Incorrect	0.515	0.488	0.508
	(0.361)	(0.365)	(0.362)
Duration	894.4	956.7	1014.5
	(693.2)	(883.4)	(2175.8)
Attention Checks	0.980	0.954	0.960
	(0.140)	(0.209)	(0.197)
Accept and stop working	0.202	0.194	0.204
	(0.402)	(0.396)	(0.403)
Number of workers (N)	504	504	496

Notes: Mean of variables in BASE, DIFF and SAME treatment. Standard deviations in parentheses. Observations include inattentive workers (who did not pass the attention checks). *Giving:* Mean donation to WWF after completion of the task. *Pos. Giving:* Probability of giving any amount to the WWF after completion of the task. *Age:* Worker age. *Female:* Share of women. *Non-binary gender:* Share of workers with non-binary gender. *Additional tasks:* Mean additional tasks performed by workers. *Share Incorrect:* Share of mandatory numbers incorrectly entered. *Attention Checks:* Share of workers who passed both attention checks. *Accept and stop working:* Share of workers who accepted the contract and stopped working during the task (type 2 cheating). *Duration (in seconds):* Average time needed to complete the task. *Number of workers (N):* Number of workers who accepted the contract.

B Instructions, Task and Treatment Messages

B.1 Landing page

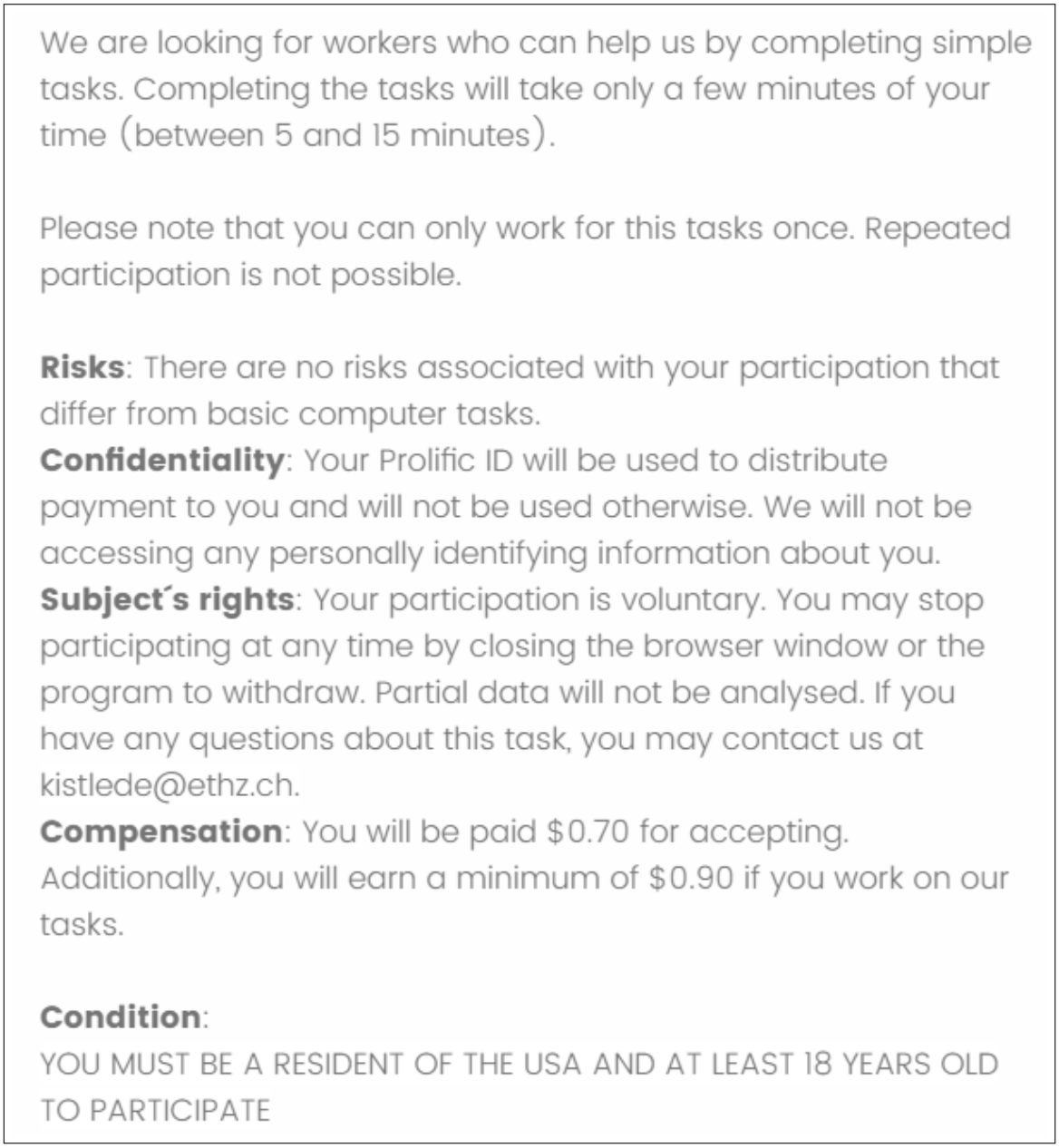

Figure 1: Image of landing page

B.2 Instructions

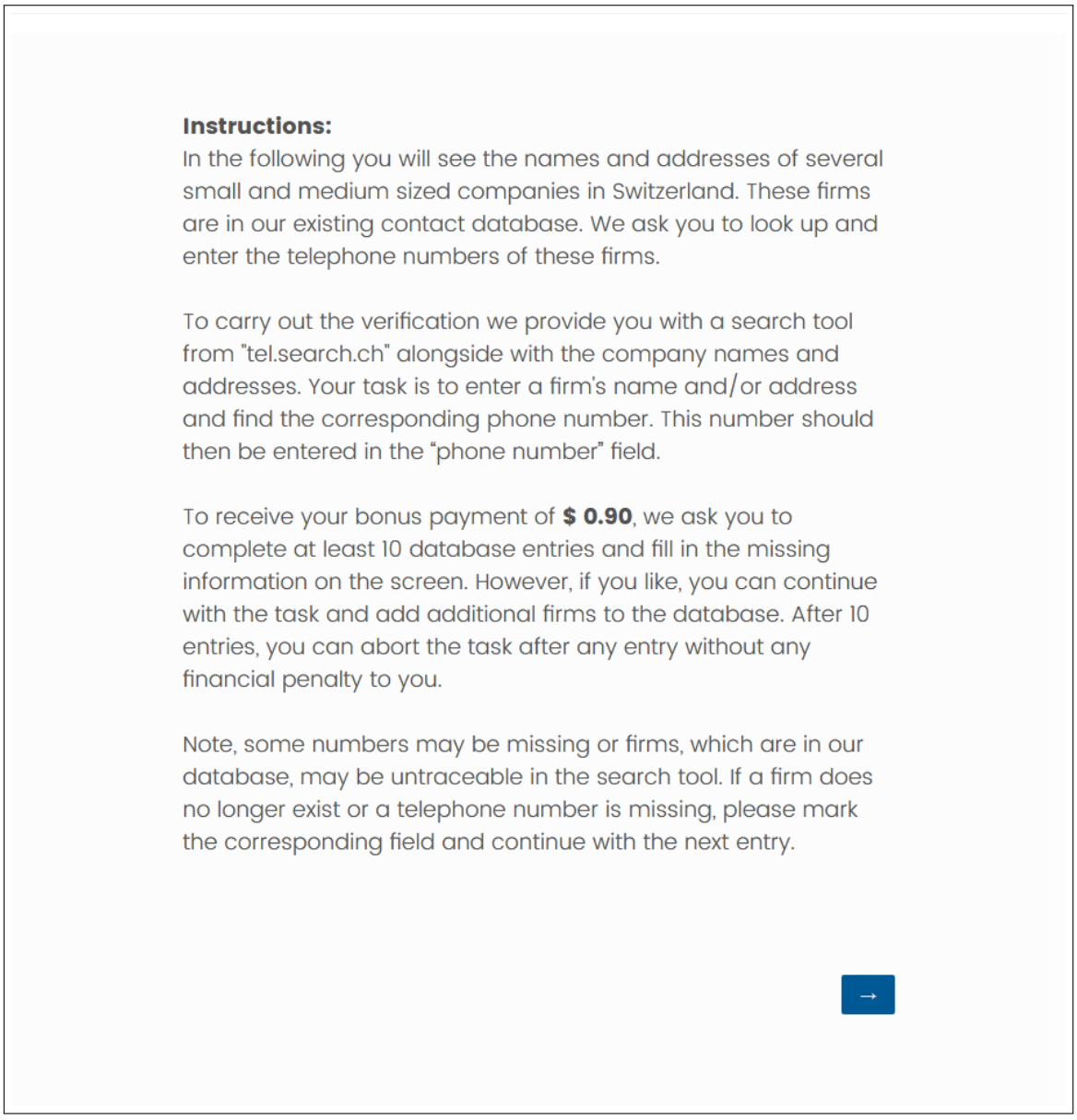

Figure 2: Image of first instruction screen

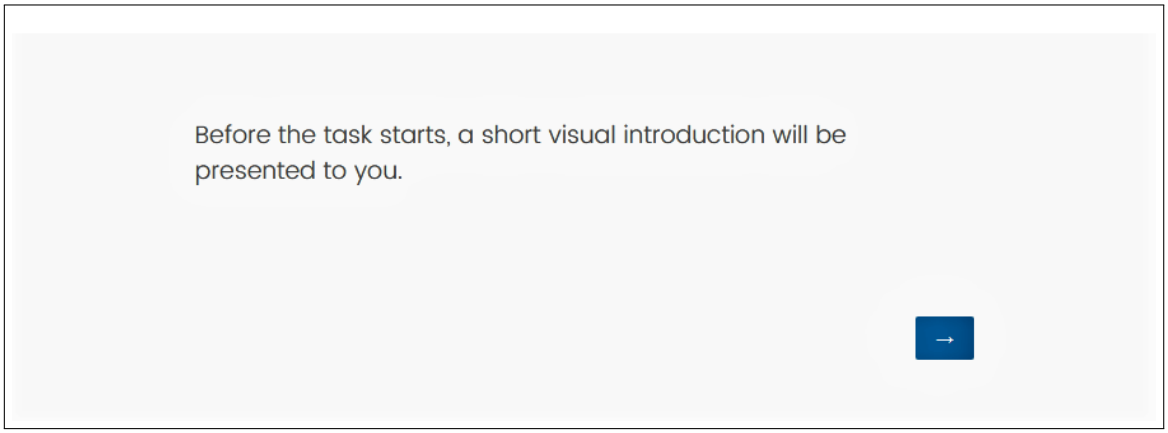

Figure 3: Image of second instruction screen

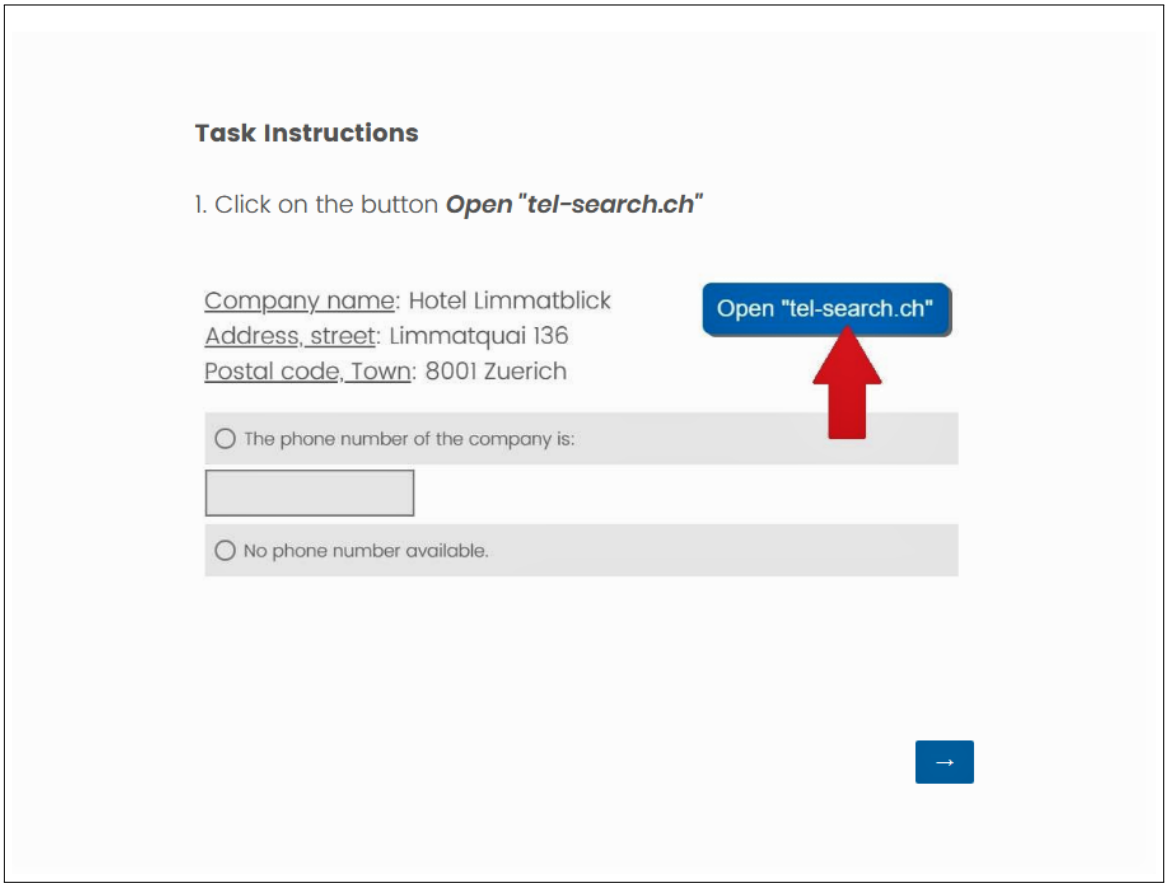

Figure 4: Image of third instruction screen

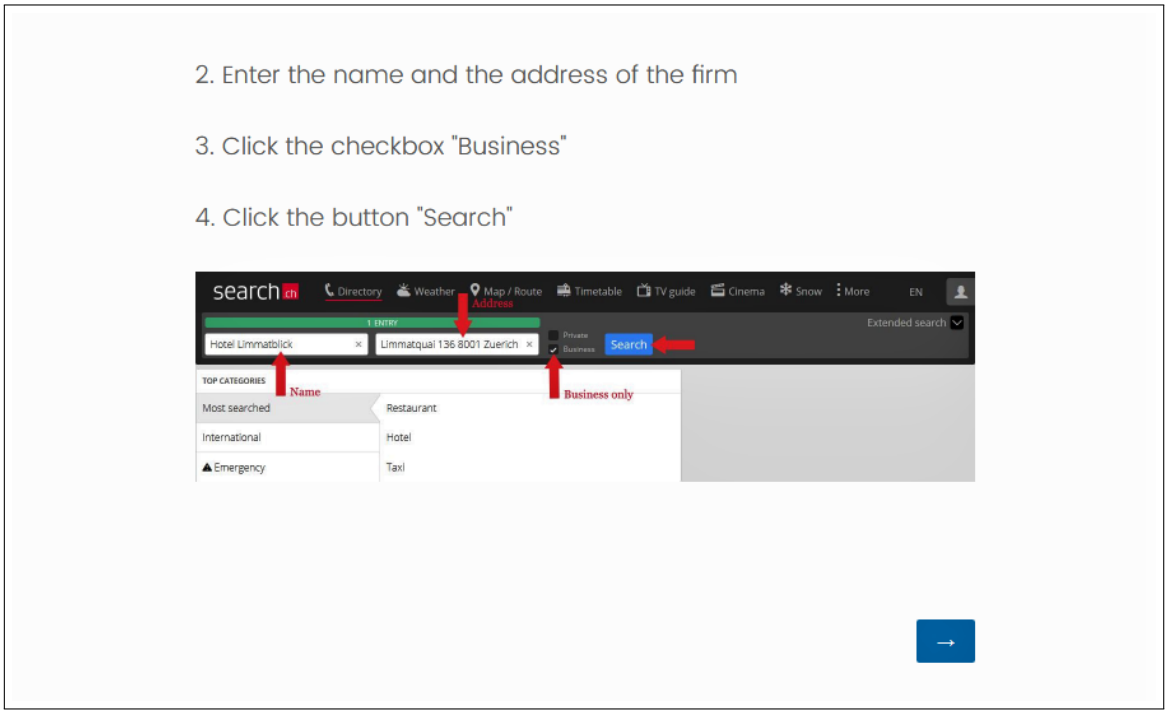

Figure 5: Image of fourth instruction screen

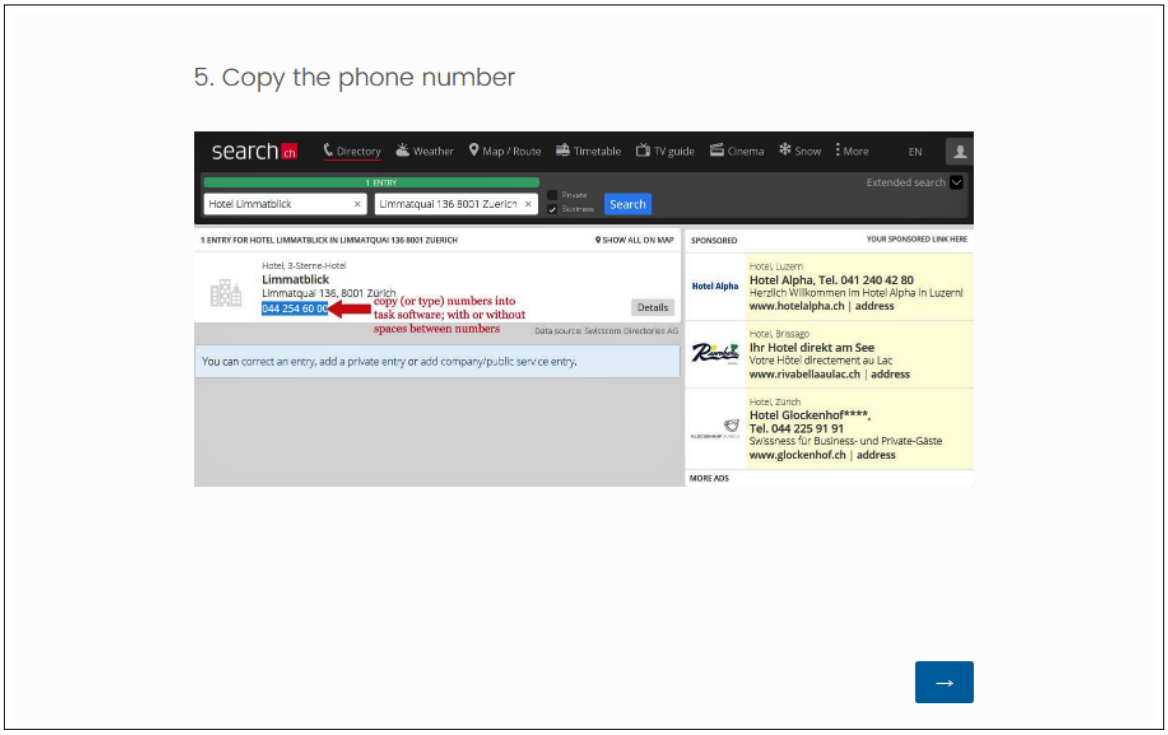

Figure 6: Image of fifth instruction screen

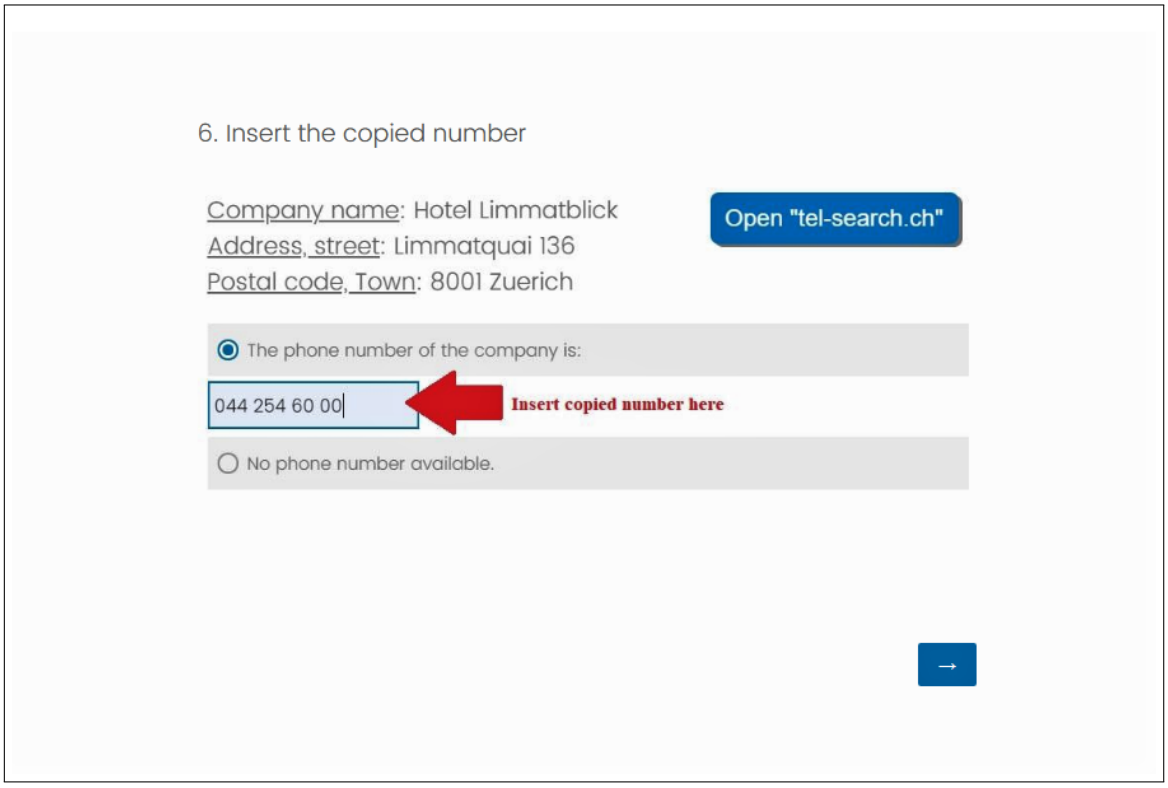

Figure 7: Image of sixth instruction screen

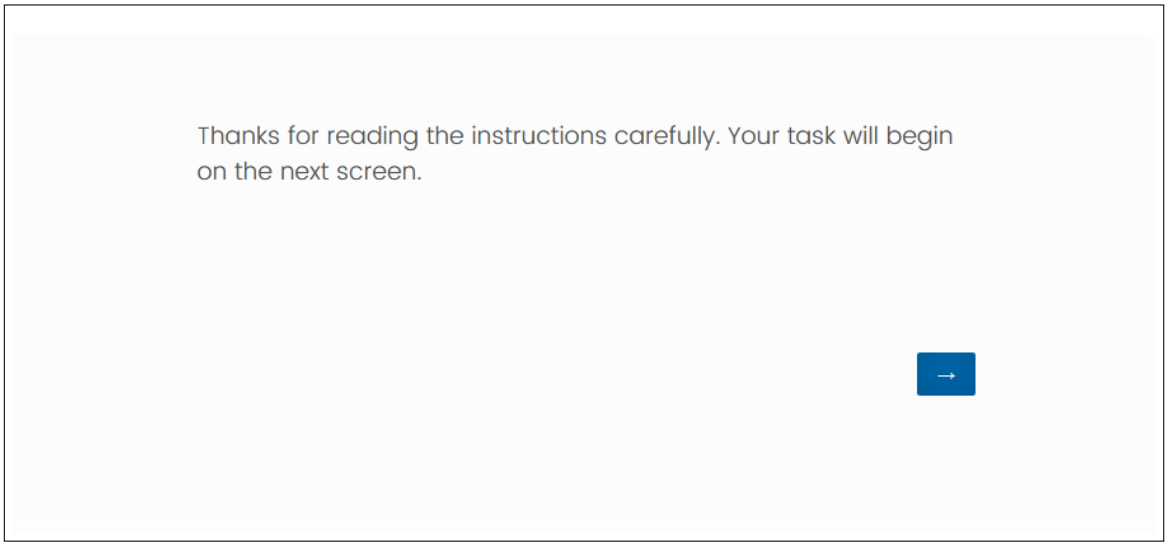

Figure 8: Image of seventh instruction screen

B.3 Task screens

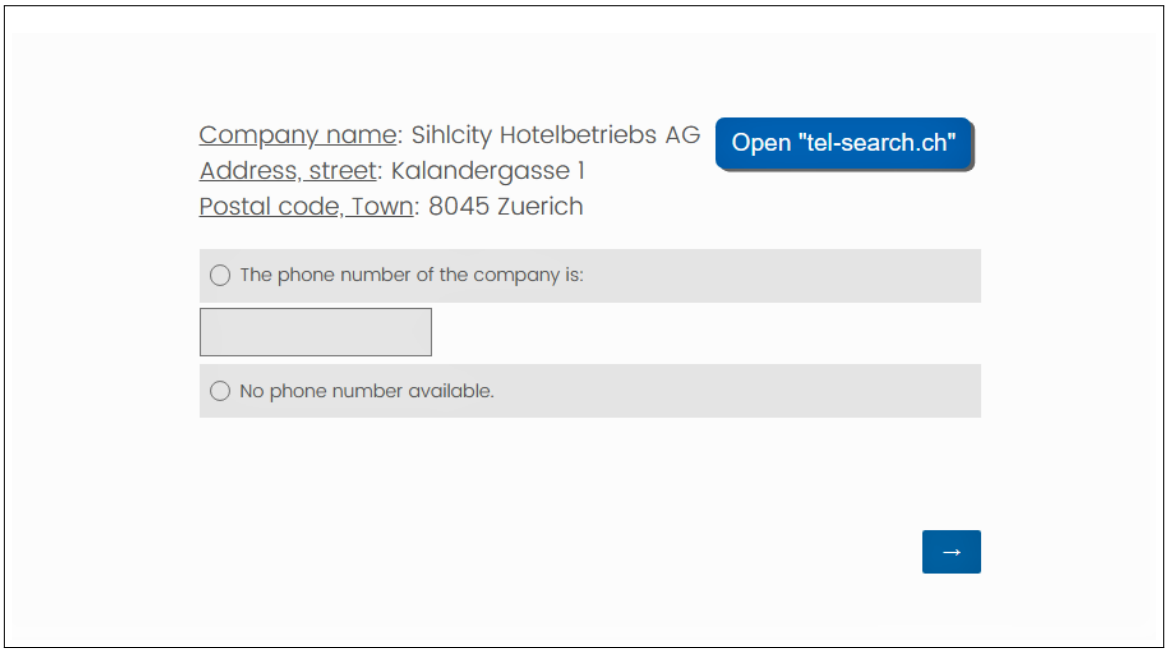

Figure 9: Image of phone search task

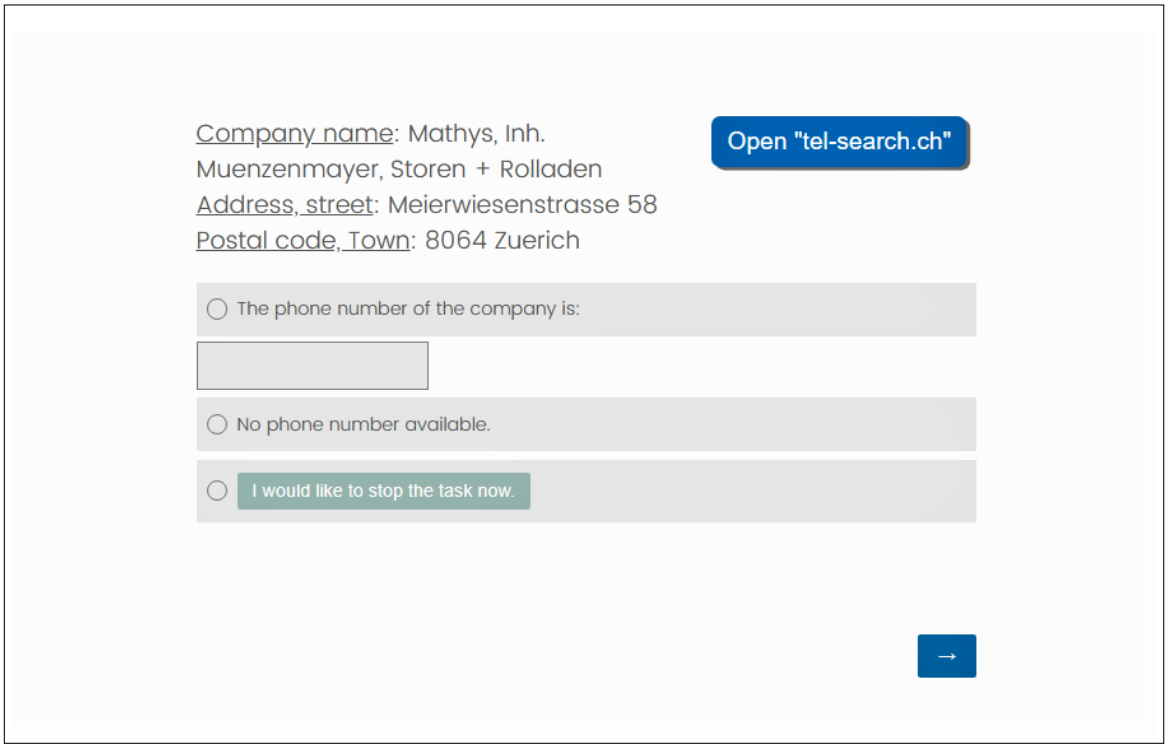

Figure 10: Image of phone search task after mandatory tasks

B.4 Treatments

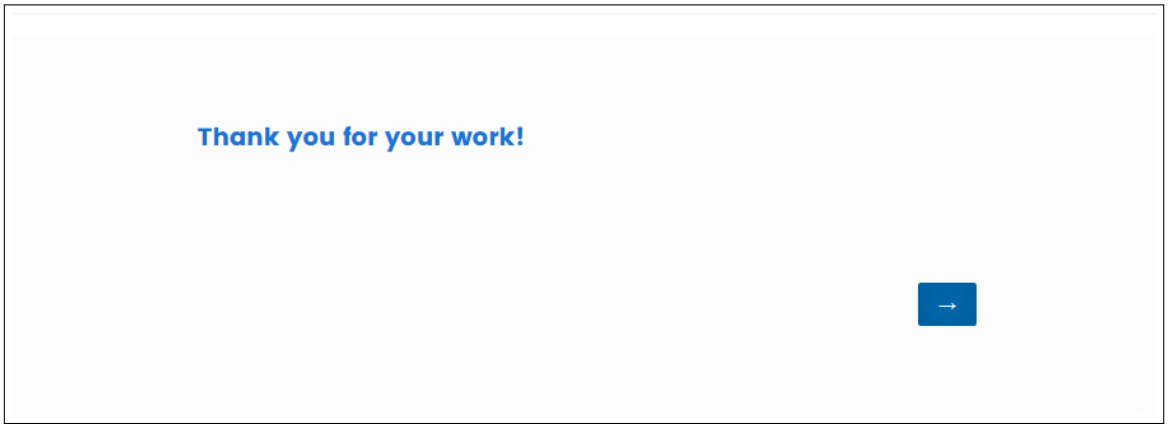

Figure 11: Treatment screen BASE treatment

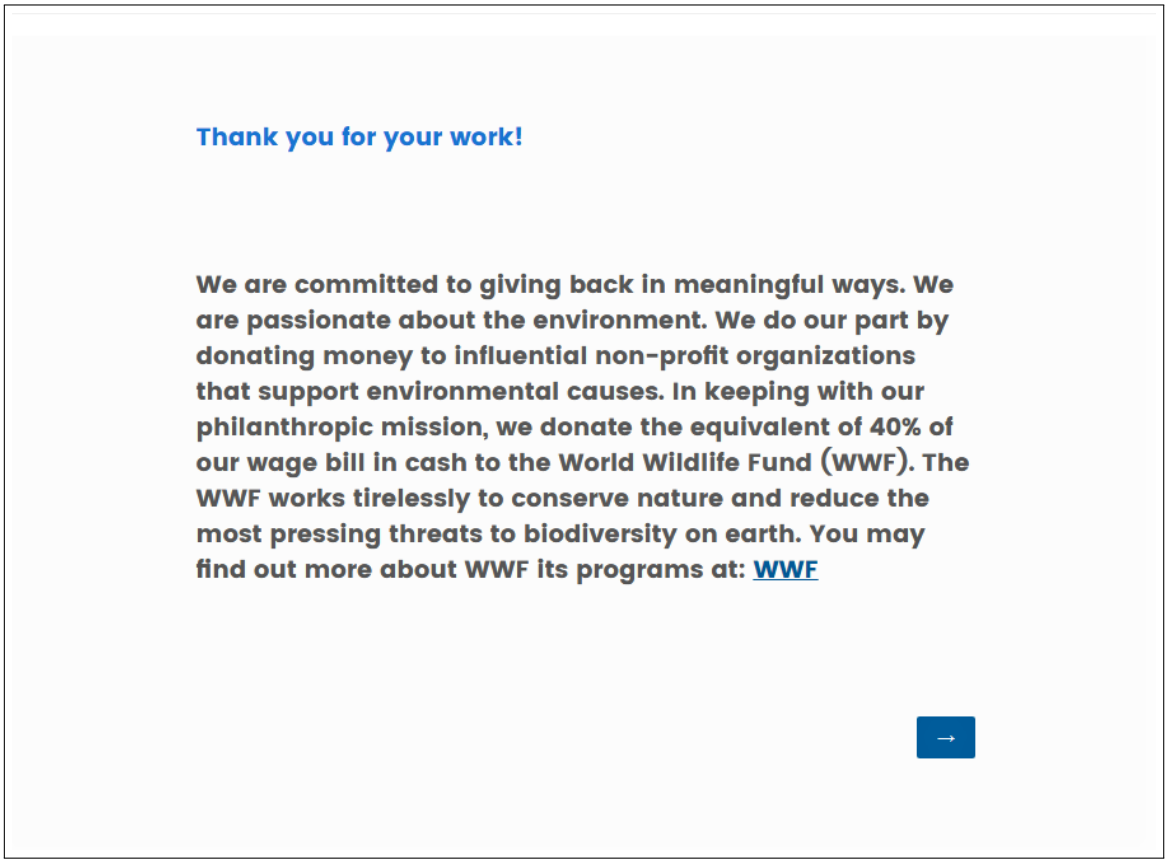

Figure 12: Treatment screen CP-40 treatment

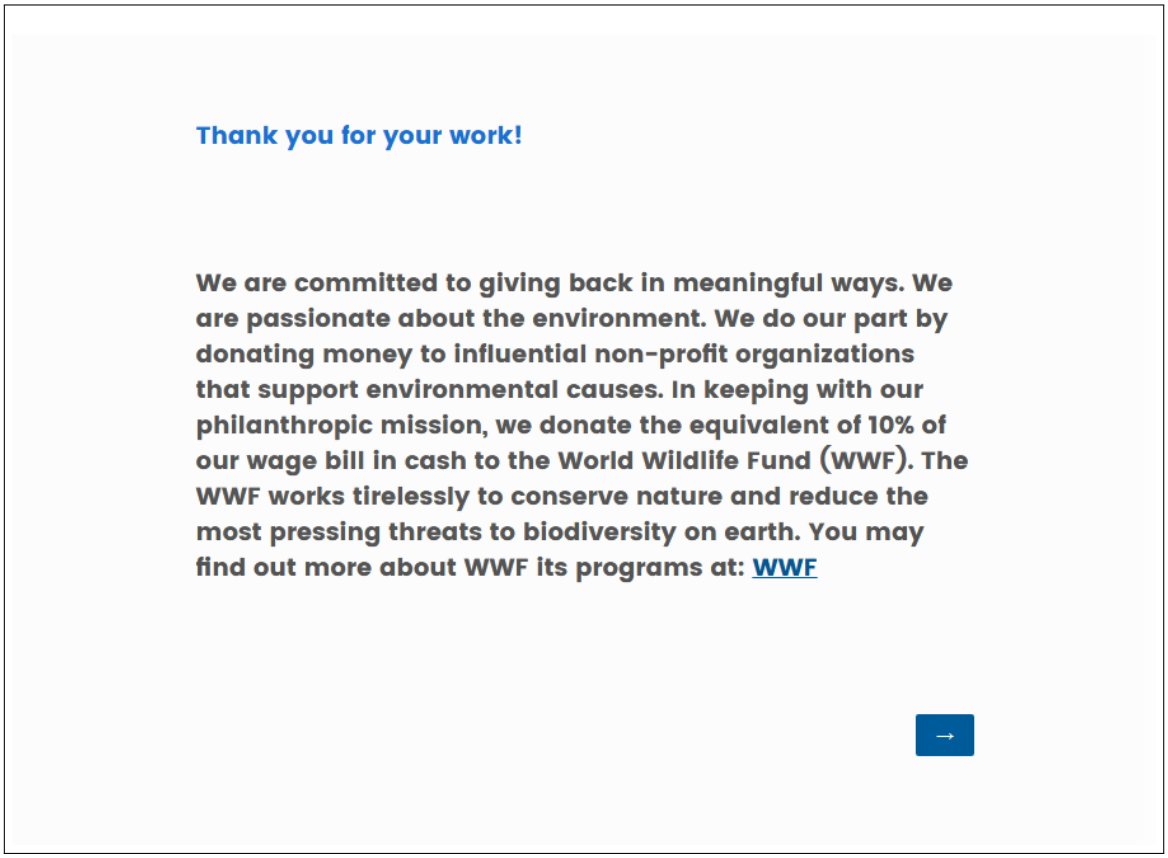

Figure 13: Treatment screen CP-10 treatment

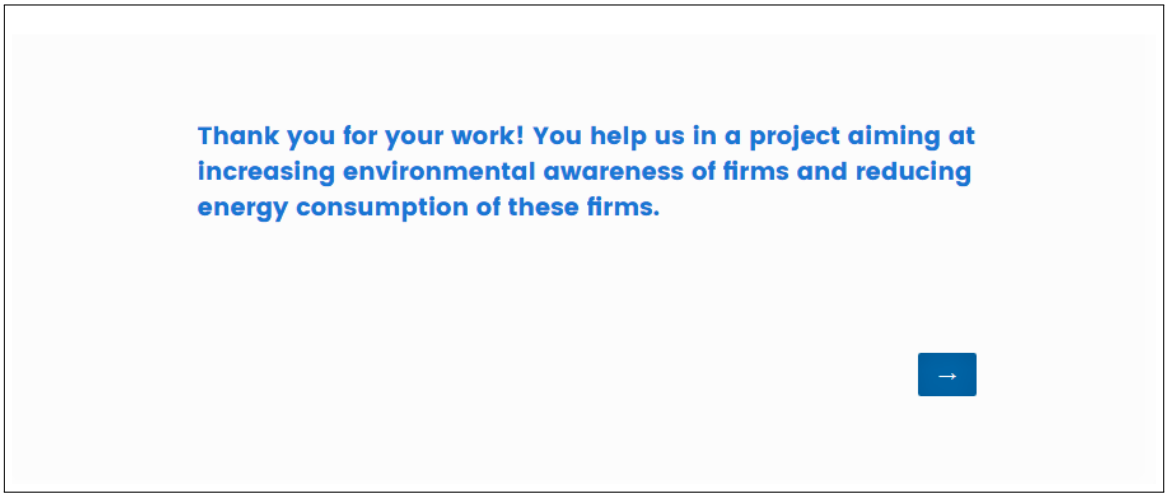

Figure 14: Treatment screen OUTCSR treatment

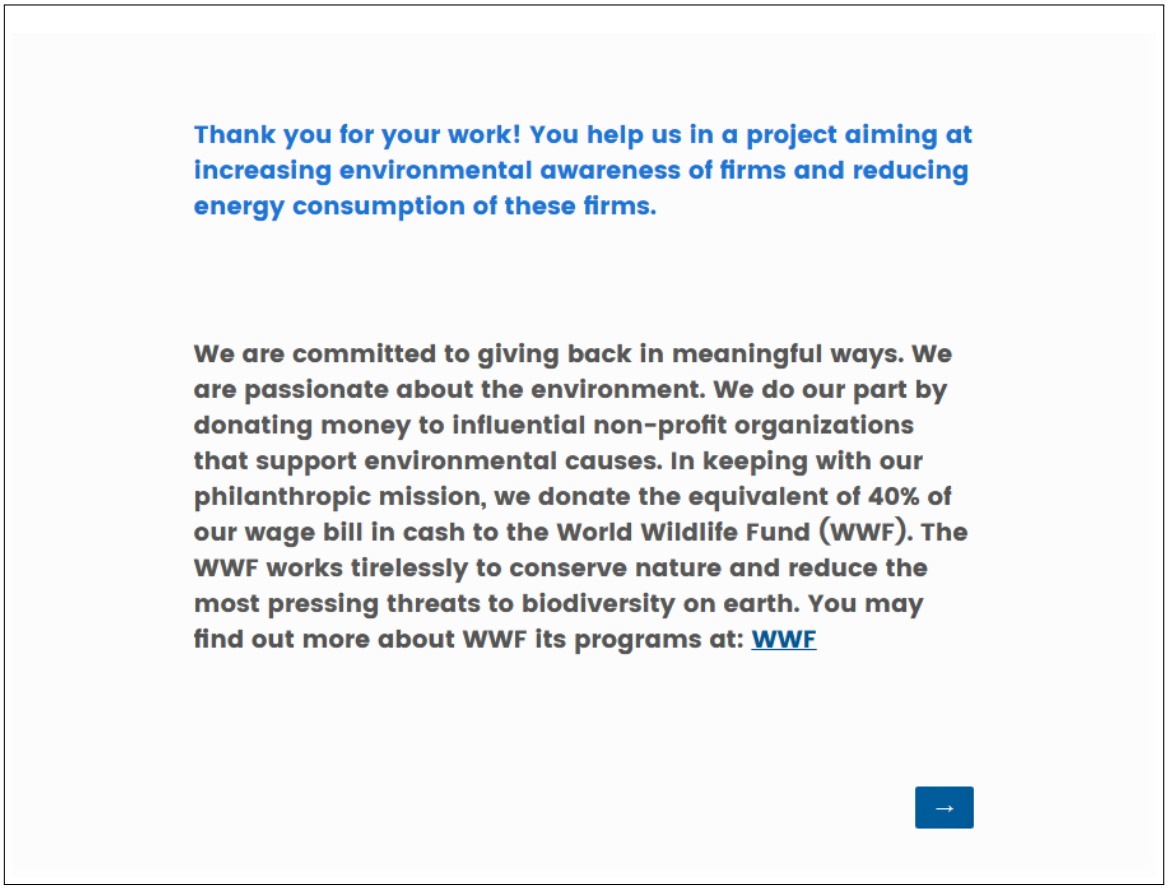

Figure 15: Treatment screen CP+OUTCSR treatment

B.5 Donation screen

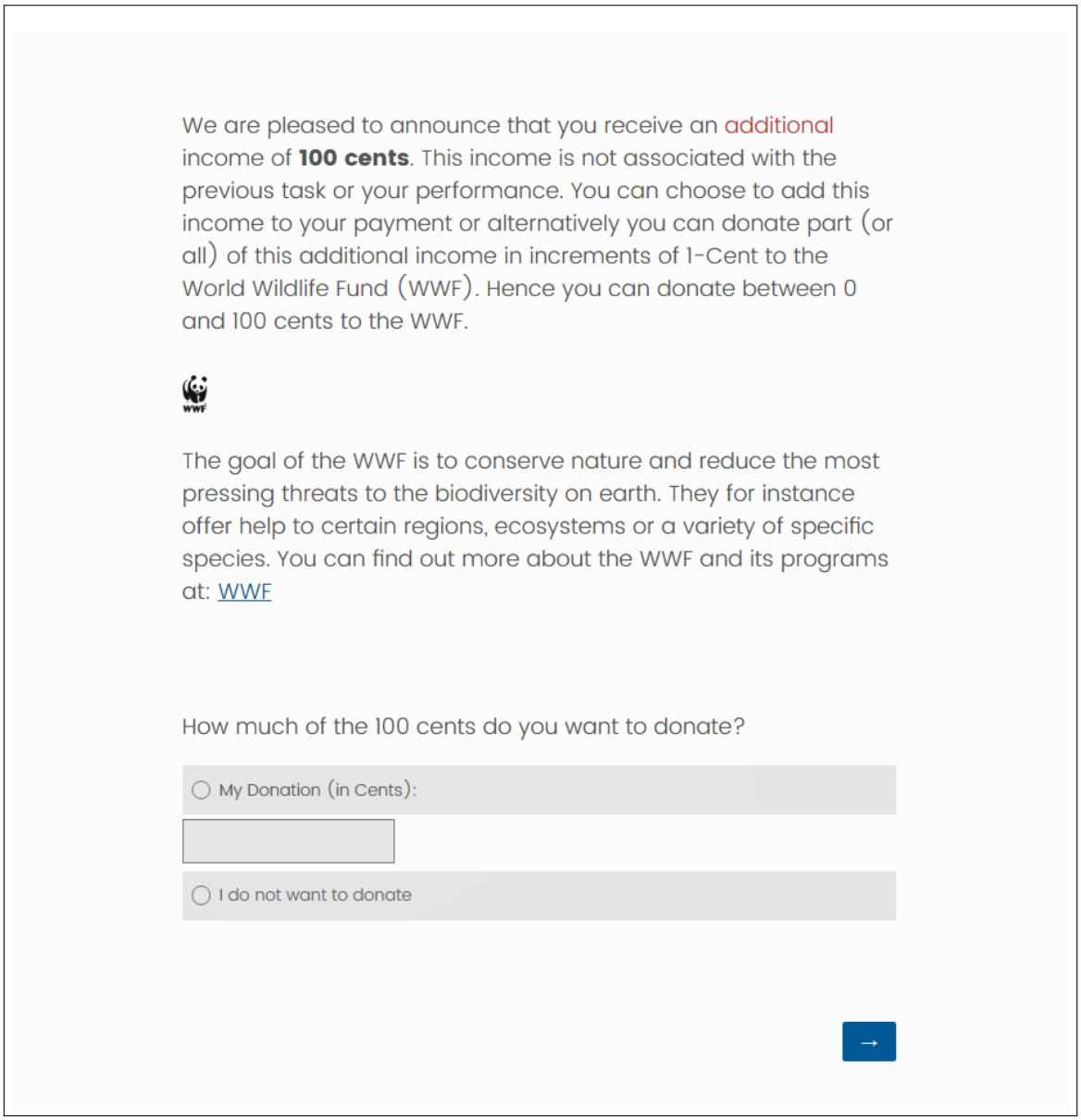

Figure 16: Donation screen

B.6 Experiment 2: DIFF treatment (BASE and SAME equivalent to BASE and CP-40 in Experiment 1)

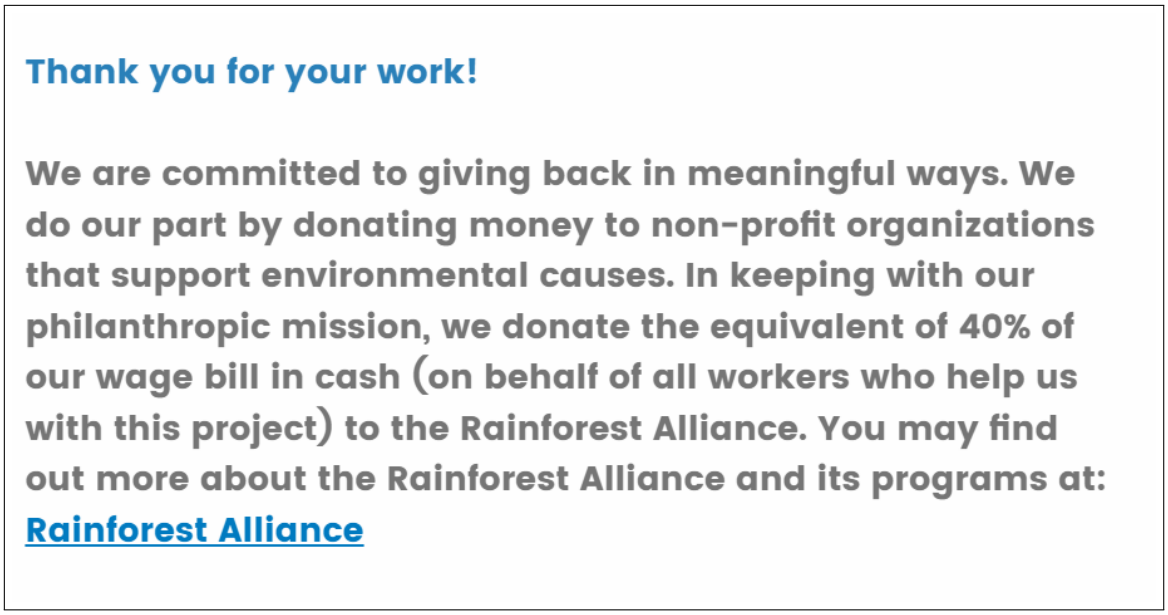

Figure 17: Experiment 2: DIFF treatment