

## **Supplemental Material to Giving to Government: Voluntary Taxation in the Lab**

This material includes the experimental instructions, decision sheets, descriptions of organizations, post-experiment survey, and summary statistics on individual's perceptions of organizations.

### **Appendix A. Experimental Instructions and Decision Sheets**

You are going to participate in a study of decision making. The study will last about 60 minutes. You will receive compensation based on the decisions you make, which will be paid to you in cash at the end of the study. How your decisions affect your compensations is explained below.

For today's experiment I will select a MONITOR who will be paid \$20.00 for helping me with the experiment. The MONITOR is responsible for verifying that all the decisions are made according to the instructions. The MONITOR is also responsible for making sure that any money donated to organizations in the course of the experiment actually gets mailed to the organization. At the end of the experiment the MONITOR will sign a form verifying that procedures were followed as described in the instructions.

Each of you has been given a set of INSTRUCTIONS, DECISION SHEETS, an ENVELOPE and an INDEX CARD. To insure the anonymity of your decisions, each of you has been assigned randomly a five-digit code number. This number is written on an index card that has been distributed to you. Please keep this card: it is your claim check to pick up your earnings. You will collect your compensation by turning in this code number.

Please take this time to check that the code number is the same on your INSTRUCTIONS, DECISION SHEETS, ENVELOPE and INDEX CARD.

### **Allocation Problems**

For this study, you will make decisions in a series of allocation problems. In each allocation problem you are paired with an organization that benefits one of two categories, Parks and Wildlife or Education. This organization is either a government agency or a non-governmental charity. The government agencies are at varying levels and include the U.S. federal government, the Texas state government and the Dallas local government. The non-government charities also serve different geographic areas such as the U.S., the State of Texas and the local Dallas area. A brief summary of each organization is provided on your DECISION SHEETS which we will go over later. You may also refer to the separate *green* sheets for more detailed descriptions of these organizations.

For each allocation problem you are given an endowment, i.e., an initial amount of money, by the experimenter. You are asked to allocate this money between yourself and the organization you are paired with for that problem. One of the allocation decisions you make will be chosen at random to determine the payment. *You will be paid in cash for the amount you allocated to yourself in that decision. The organization you are paired with for the chosen decision will receive a check for the amount you allocated to them.*

Let's look at two examples of allocation problems as they will appear on your DECISION SHEETS.

Example 1

In Example 1 below you are matched with the *National Park Service*, a federal government agency that serves the entire nation of the U.S. Suppose that your initial endowment is \$10.00. You must divide this amount between this organization and yourself. You can keep it all, keep some and pass some, or pass it all. For instance, suppose you elect to pass \$7.00 and keep \$3.00. I have filled in the table to show how you would indicate that choice. If this were your decision, the *National Park Service* would receive \$7.00 and you would earn \$3.00.

Example 1:

Problem	Endowment	Organizations	Government or Non-government Organization	Area Served by the Organization	Pass to the Organization	Keep for Self
1	\$10.00	<b>National Park Foundation</b> Funds the National Park Service which is administered by the U.S. Department of the Interior. It is responsible for the development and maintenance of the national parks.	Government agency	U. S.	<b>\$7.00</b>	<b>\$3.00</b>

Example 2

Let's look at Example 2. In this problem you are matched with the *Communities in Schools Dallas Region*, a local non-government charity that serves the Dallas area. For this problem, suppose that you must divide \$10.00 between this charity and yourself. You can keep it all, keep some and pass some, or pass it all. For instance, suppose you elect to pass \$4.12 and keep \$5.88. I have filled in the table to show how you would indicate that choice. If this were your decision, the *Communities in Schools Dallas Region* would receive \$4.12 and you would earn \$5.88.

Example 2:

Problem	Endowment	Organizations	Government or Non-government Organization	Area Served by the Organization	Pass to the Organization	Keep for Self
2	\$10.00	<b>Communities in Schools Dallas Region</b> A non-profit charity that works to reduce the number of high school dropouts. It encourages community involvement in Dallas area schools to enhance education.	Non-government charity	Local Dallas Area	<b>\$4.12</b>	<b>\$5.88</b>

Note, on your DECISION SHEETS you will have allocation problems similar to those above. *In all cases you may choose any amount to keep to yourself and any amount to pass to the organization, but the amount you keep plus the amount you pass must equal your endowment. The decision is up to you.*

To help preserve anonymity, please seal your INSTRUCTIONS and DECISION SHEETS in the envelope provided when you are done. Raise your hand and an experimenter will come by.

## Payments

We will choose one decision for payment. That decision is chosen randomly, as follows. After you make your decisions, you will raise your hand and the experimenter will come to your carrel. You will then roll a six-sided die twice to choose which allocation decision will be paid. The first roll will determine the category of the organization. If the die roll is odd (1, 3, or 5), the *Parks and Wildlife* category will be chosen. If the die roll is even (2, 4, or 6), the *Education* category will be chosen. The second die roll will determine which allocation problem in the chosen category will be selected. For example, if the first die roll is a 3 (thereby choosing *Parks and Wildlife*) and the second die roll is a 4, then the 4<sup>th</sup> decision on the *Parks and Wildlife* category in your DECISION SHEETS will determine your payment and the amount that your paired organization (i.e., The Nature Conservancy of Texas in this case) will receive. The experimenter will record the numbers of die rolls on your envelope.

Since you will not know in advance which of your allocation decisions will be chosen for payment, it is important for you to make each decision as if it is the one that will be chosen by the die rolls.

After completing these tasks, the experimenters will hand out a survey. Please check to be sure the five-digit code number on the survey form and your index card are the same. The survey will be used for research purposes only and your answers will in no way be directly linked back to you.

After the survey, you may pick up your compensation. There will be an envelope with your code number on it. You will show the index card to the MONITOR as you pick up your envelope. Note the MONITOR is not the person that will put your payment into the envelopes. Hence any decision you make will in no way be linked directly back to you.

The MONITOR will also observe the experimenters calculating the total donation to each of the organizations. The experimenters will make out checks for these amounts and the MONITOR will place them in addressed and stamped envelopes. The experimenter and the MONITOR will go to the nearest mailbox and drop the envelopes in the mailbox. If you wish to remain after the experiment to learn how much has been donated to each organization and to verify that the checks were mailed, you are welcome to do so.

If you have any questions about the procedures, please ask now.

## DECISION SHEETS

Note that there are two pages of decisions to be made. Page 2 contains allocation problems for organizations in the **Parks and Wildlife** category, and page 3 contains allocation problems for organizations in the **Education** category. It is important that you pay careful attention to the information provided on the government agencies or the non-government charities as you make each decision.

Notice that for each allocation problem in each category you are given an endowment of **\$20**. And you must make a decision for each problem on how much of the endowment to keep for yourself and how much to pass to the organization. The two amounts must add up to \$20.

Remember that you can allocate your endowment in any way you like. You may:

- 1) keep it all for yourself,
- 2) keep some for yourself and pass the remainder to the organization, or
- 3) pass it all to the organization.

The decision is up to you.

*Recall that one of your allocation decisions will be chosen at random to determine payments. You will be paid in cash and the organization will receive a check based upon your decision in the chosen allocation problem.*

When you are done with all allocation problems on page 2 and page 3, please seal the INSTRUCTIONS and DECISION SHEETS in the provided envelope. Then raise your hand and an experimenter will come to help you with the die rolls. Keep the INDEX CARD with your code on it. You may also keep the *green* information sheets, if you wish.

For these 6 problems, you are matched with **Parks and Wildlife** organizations including **government agencies** and **nongovernment charities**. Any money you pass will be mailed to the organization randomly selected at the end of the experiment.

<b>Problem</b>	<b>Endowment</b>	<b>Organizations</b>	<b>Government or Nongovernment Organization</b>	<b>Area Served by the Organization</b>	<b>Pass to the Organization</b>	<b>Keep for Self</b>
1	\$20	<b>National Park Foundation</b> Funds the National Park Service which is administered by the U.S. Department of the Interior. It is responsible for the development and maintenance of the national parks.	Government agency	U. S.		
2	\$20	<b>National Park Trust</b> A nonprofit land conservancy. It is dedicated to preserving national parks, wildlife, and historic monuments.	Nongovernment charity	U. S.		
3	\$20	<b>Texas Parks and Wildlife Foundation</b> Funds the Texas State Parks and Wildlife Department. The Department is dedicated to preserving Texas natural parks and wildlife.	Government agency	State of Texas		
4	\$20	<b>The Nature Conservancy of Texas</b> A nonprofit charity that concentrates on a science-based approach to conservation. It works to protect ecologically important lands and waters in Texas.	Nongovernment charity	State of Texas		
5	\$20	<b>Establishment of a White Rock Lake Museum</b> Administered by the Dallas Parks and Recreation Department. The Museum will preserve the history of White Rock Lake Park and enhance the lake and park area.	Government agency	Local Dallas Area		
6	\$20	<b>For the Love of the Lake</b> A nonprofit charity dedicated to preserving the White Rock Lake Park. It maintains and enhances the lake and park through renovations and fundraising.	Nongovernment charity	Local Dallas Area		

For these 6 problems, you are matched with **Education** organizations including **government agencies** and **non-government charities**. Any money you pass will be mailed to the organization randomly selected at the end of the experiment.

Problem	Endowment	Organizations	Government or Non-government Organization	Area Served by the Organization	Pass to the Organization	Keep for Self
1	\$20	<b>Project Grad USA</b> Run by the U.S. Department of Education. The program focuses on improving the quality of public school education and increasing graduation rates.	Government agency	U. S.		
2	\$20	<b>I Love Schools.com</b> A non-profit charity focused on providing necessary supplies for classrooms. It connects donators with teachers who need supplies to increase the quality of education.	Non-government charity	U. S.		
3	\$20	<b>The College for Texans Campaign</b> Funds the Texas Higher Education Coordinating Board. The Board's mission is to enhance the Texas education system and increase the percentage of students college bound.	Government agency	State of Texas		
4	\$20	<b>Texas Parent Teacher Association (PTA)</b> A non-profit organization consisting of educators, parents and the general public. It unites efforts to achieve the highest possible education for all children.	Non-government charity	State of Texas		
5	\$20	<b>The Dallas Education Foundation</b> Funds the Dallas Independent School District. It supports the city government's initiatives to graduate high-achieving, engaged students ready for college.	Government agency	Local Dallas Area		
6	\$20	<b>Communities in Schools Dallas Region</b> A non-profit charity that works to reduce the number of high school dropouts. It encourages community involvement in Dallas area schools to enhance education.	Non-government charity	Local Dallas Area		

## Appendix B. Description of Organizations

Type of Organization	Area Served	Government	Private Charities
Parks and Wildlife Services	United States of America	<p><b>National Park Foundation</b> Funds the National Park Service which is administered by the U.S. Department of the Interior. It is responsible for the development and maintenance of the national parks.</p>	<p><b>National Park Trust</b> A nonprofit land conservancy. It is dedicated to preserving national parks, wildlife, and historic monuments.</p>
	State of Texas	<p><b>Texas Parks and Wildlife Foundation</b> Funds the Texas State Parks and Wildlife Department. The Department is dedicated to preserving Texas natural parks and wildlife.</p>	<p><b>The Nature Conservancy of Texas</b> A nonprofit charity that concentrates on a science-based approach to conservation. It works to protect ecologically important lands and waters in Texas.</p>
	Local Dallas Area	<p><b>Establishment of a White Rock Lake Museum</b> Administered by the Dallas Parks and Recreation Department. The Museum will preserve the history of White Rock Lake Park and enhance the lake and park area.</p>	<p><b>For the Love of the Lake</b> A nonprofit charity dedicated to preserving the White Rock Lake Park. It maintains and enhances the lake and park through renovations and fundraising.</p>
Education	United States of America	<p><b>Project Grad USA</b> Run by the U.S. Department of Education. The program focuses on improving the quality of public school education and increasing graduation rates.</p>	<p><b>I Love Schools.com</b> A nonprofit charity focused on providing necessary supplies for classrooms. It connects donators with teachers who need supplies to increase the quality of education.</p>
	State of Texas	<p><b>The College for Texans Campaign</b> Funds the Texas Higher Education Coordinating Board. The Board's mission is to enhance the Texas education system and increase the percentage of students college bound.</p>	<p><b>Texas Parent Teacher Association (PTA)</b> A nonprofit organization consisting of educators, parents and the general public. It unites efforts to achieve the highest possible education for all children.</p>
	Local Dallas Area	<p><b>The Dallas Education Foundation</b> Funds the Dallas Independent School District. It supports the city government's initiatives to graduate high-achieving, engaged students ready for college.</p>	<p><b>Communities in Schools Dallas Region</b> A nonprofit charity that works to reduce the number of high school dropouts. It encourages community involvement in Dallas area schools to enhance education.</p>
Cancer Research and Prevention	United States of America	<p><b>National Cancer Institute Gift Fund</b> Part of the National Institute of Health. It is the federal government's principal agency for cancer research, training, and treatments in clinical practice.</p>	<p><b>American Cancer Society (ACS)</b> A nonprofit organization for cancer research, education, advocacy and service. Its goal is to prevent cancer, save lives, and diminish suffering from cancer.</p>
	State of Texas	<p><b>Texas Cancer Council</b> Created by Texas Legislature to support the Texas Cancer Plan. The Plan promotes cancer prevention research and aids cancer patients with treatment and recovery.</p>	<p><b>Young Texans Against Cancer (YTAC)</b> A nonprofit charity comprised of young men and women affected directly or indirectly by cancer. It raised funds to help support research and prevention programs.</p>

Type of Organization	Area Served	Government	Private Charities
	Local Dallas Area	<p><b>Parkland Foundation, Oncology Department</b> Fund the Parkland Health and Hospital System’s Oncology Department. It helps cancer patients in the most trying times of their lives by providing access to a variety of cancer-related treatments.</p>	<p><b>Baylor Medical Center’s Charles A. Sammons Cancer Center</b> A nonprofit system that offers treatment for all types of cancer. The Center also offers a full spectrum of oncology services from education to advanced rehabilitation programs.</p>
Disaster Relief	United States of America	<p><b>Corporation for National and Community Service Disaster Relief Fund</b> An independent federal agency whose efforts focus on meeting people’s immediate emergency disaster-caused needs. It also provides strategic critical support to volunteer organizations.</p>	<p><b>American Red Cross Disaster Relief Fund</b> A nonprofit charity that focuses on providing aid to disaster victims nationwide. It meets people’s immediate emergency disaster-caused needs for shelter, food, and health services.</p>
	State of Texas	<p><b>Texas Disaster Relief Fund</b> Established by the Office of the Texas Governor. It provides funds for immediate emergency assistance to Texans in need due to a disaster.</p>	<p><b>United Way of Texas</b> A nonprofit charity dedicated to meeting the needs of people across the state. It enables health and human services to get back in operation after a disaster.</p>
	Local Dallas Area	<p><b>Dallas City Office of Emergency Management</b> Run by the City of Dallas. It warns of disaster events, provides disaster-related safety information to the public, and trains Dallas city rescue workers in disaster relief.</p>	<p><b>North Texas Rescue</b> A nonprofit charity that provides support to North Texas residents in disasters. Assistance focuses on financial, housing, emotional support and long-term benefits for displaced individuals.</p>

## Appendix C. Post-Experimental Survey on Perceptions of Organizations

*The first question was asked once for each function.*

1. To what extent do you agree or disagree that supporting cancer research and prevention is an **important** cause? (1=strongly disagree, 5 = strongly agree)

*The following questions were asked separately for each type and level of organization (e.g., local government, local charity, etc.)*

2. How much do you **trust** the following organizations in providing cancer research and prevention? (1=strongly distrust, 5=strongly trust)
3. To what extent do you agree or disagree that to provide cancer research and prevention is the **responsibility** of the following organizations? (1=strongly disagree, 5=strongly agree)
4. How many **resources** do you think the following organizations spend annually in cancer research and prevention? (1=low spending, 5=high spending)
5. Please evaluate the **quality of the work** done by the following organizations in supporting cancer research and prevention. (1=poor, 5=excellent)
6. How many **additional resources** do you think the following organizations need in order to provide better cancer research and prevention? (1=little resources, 5=lots of resources)
7. How confident are you that donations to the following cancer research and prevention organizations will be used **efficiently**? (1=not very confident at all, 5=very confident)

**Appendix D. Summary Statistics on the Perceptions of Organizations**

Function Q1. Important cause Mean (std. dev.)	Level	Q2. Trust			Q3. Responsibility			Q4. Resources			Q5. Quality			Q6. Need			Q7. Efficiency		
		Mean		p-value*	Mean		p-value	Mean		p-value	Mean		p-value	Mean		p-value	Mean		p-value
		Gov	Private		Gov	Private		Gov	Private		Gov	Private		Gov	Private		Gov	Private	
<b>Cancer Research</b> 4.30 (0.82)	National	3.21 (1.16)	3.70 (0.95)	0.00 [0.00]	4.26 (0.97)	3.60 (0.99)	0.00 [0.00]	3.20 (1.33)	3.77 (0.89)	0.01 [0.02]	3.02 (1.04)	3.64 (0.92)	0.00 [0.00]	3.21 (1.28)	3.64 (1.19)	0.01 [0.02]	2.57 (1.35)	3.66 (1.22)	0.00 [0.00]
	State	3.11 (0.84)	3.62 (0.68)	0.00 [0.00]	3.62 (1.09)	3.15 (0.93)	0.01 [0.00]	2.66 (1.01)	3.06 (0.76)	0.02 [0.02]	2.70 (0.83)	3.26 (0.83)	0.00 [0.00]	3.53 (0.93)	3.85 (0.98)	0.01 [0.01]	2.38 (1.09)	3.40 (1.10)	0.00 [0.00]
	Local	2.94 (0.76)	3.64 (0.85)	0.00 [0.00]	3.28 (1.28)	2.91 (0.97)	0.03 [0.01]	2.19 (1.06)	2.72 (0.98)	0.00 [0.00]	2.35 (0.85)	3.02 (0.84)	0.00 [0.00]	3.60 (1.19)	4.04 (1.19)	0.01 [0.01]	2.45 (1.14)	3.47 (1.04)	0.00 [0.00]
	All levels	3.09 (0.94)	3.65 (0.83)	0.00 [0.00]	3.72 (1.19)	3.22 (1.00)	0.00 [0.00]	2.68 (1.21)	3.17 (0.97)	0.00 [0.00]	2.69 (0.95)	3.30 (0.89)	0.00 [0.00]	3.45 (1.15)	3.84 (1.13)	0.00 [0.00]	2.47 (1.19)	3.51 (1.12)	0.00 [0.00]
<b>Education Enhancement</b> 4.59 (0.70)	National	2.72 (1.36)	3.26 (1.19)	0.00 [0.00]	4.14 (1.16)	2.78 (1.31)	0.00 [0.00]	3.22 (1.23)	3.14 (1.13)	0.67 [0.47]	2.30 (1.07)	2.76 (1.04)	0.01 [0.00]	3.20 (1.46)	3.54 (1.27)	0.03 [0.04]	2.14 (1.18)	3.06 (1.25)	0.00 [0.00]
	State	2.80 (1.23)	3.22 (0.97)	0.01 [0.01]	4.56 (0.79)	2.88 (1.29)	0.00 [0.00]	3.52 (1.22)	3.10 (1.16)	0.04 [0.04]	2.68 (1.13)	2.88 (1.04)	0.14 [0.13]	3.56 (1.18)	3.74 (1.14)	0.15 [0.32]	2.52 (1.11)	3.24 (1.13)	0.00 [0.00]
	Local	2.88 (1.30)	3.16 (1.04)	0.08 [0.06]	4.34 (0.92)	2.80 (1.25)	0.00 [0.00]	3.20 (1.11)	2.98 (1.19)	0.17 [0.22]	2.68 (1.02)	2.78 (0.82)	0.26 [0.27]	3.66 (1.29)	3.66 (1.17)	0.50 [0.40]	2.80 (1.36)	3.35 (1.25)	0.00 [0.01]
	All levels	2.80 (1.29)	3.21 (1.07)	0.00 [0.00]	4.35 (0.98)	2.82 (1.27)	0.00 [0.00]	3.31 (1.19)	3.07 (1.15)	0.02 [0.02]	2.55 (1.08)	2.81 (0.97)	0.01 [0.01]	3.47 (1.32)	3.65 (1.19)	0.04 [0.13]	2.48 (1.24)	3.22 (1.21)	0.00 [0.00]
<b>Parks &amp; Wildlife</b> 3.62 (0.85)	National	3.11 (1.23)	3.59 (0.83)	0.00 [0.00]	3.67 (1.27)	2.78 (1.09)	0.00 [0.00]	2.78 (1.35)	2.96 (1.17)	0.36 [0.51]	3.11 (1.06)	3.11 (1.06)	0.50 [0.67]	3.02 (1.31)	3.28 (1.15)	0.09 [0.04]	2.74 (1.32)	3.15 (1.19)	0.03 [0.01]
	State	3.26 (0.88)	3.60 (0.75)	0.03 [0.01]	4.26 (0.53)	3.02 (1.14)	0.00 [0.00]	2.85 (0.99)	2.89 (1.04)	0.82 [0.89]	3.26 (0.98)	3.13 (1.07)	0.75 [0.89]	3.11 (1.16)	3.37 (1.10)	0.06 [0.02]	2.93 (1.12)	3.37 (1.08)	0.02 [0.01]
	Local	3.50 (0.78)	3.67 (0.87)	0.13 [0.02]	4.07 (0.90)	3.02 (1.18)	0.00 [0.00]	2.59 (1.00)	2.76 (1.18)	0.39 [0.50]	2.98 (0.95)	3.09 (1.09)	0.28 [0.49]	3.22 (1.13)	3.60 (1.18)	0.01 [0.01]	3.00 (1.19)	3.52 (1.11)	0.01 [0.01]
	All levels	3.29 (0.99)	3.62 (0.81)	0.00 [0.00]	4.00 (0.97)	2.94 (1.14)	0.00 [0.00]	2.74 (1.12)	2.87 (1.13)	0.24 [0.39]	3.12 (1.00)	3.11 (1.06)	0.53 [0.83]	3.10 (1.19)	3.42 (1.14)	0.00 [0.00]	2.89 (1.21)	3.35 (1.13)	0.00 [0.00]
<b>Disaster Relief</b> 4.16 (0.72)	National	2.56 (1.22)	3.79 (1.01)	0.00 [0.00]	4.26 (1.03)	3.67 (0.89)	0.00 [0.00]	3.02 (1.47)	3.47 (1.05)	0.03 [0.06]	2.26 (1.11)	3.51 (1.01)	0.00 [0.00]	3.05 (1.33)	3.74 (0.93)	0.00 [0.00]	2.30 (1.28)	3.56 (0.98)	0.00 [0.00]
	State	3.37 (0.90)	3.79 (0.80)	0.00 [0.01]	4.26 (0.82)	3.60 (0.86)	0.00 [0.00]	2.77 (1.21)	3.05 (0.92)	0.10 [0.18]	2.95 (1.11)	3.47 (0.88)	0.00 [0.00]	3.16 (1.23)	3.70 (1.04)	0.00 [0.00]	2.77 (1.21)	3.56 (0.88)	0.00 [0.00]
	Local	3.53 (0.93)	3.88 (0.88)	0.01 [0.01]	4.16 (0.95)	3.62 (1.01)	0.00 [0.00]	2.56 (1.01)	2.93 (0.99)	0.01 [0.01]	2.84 (0.97)	3.53 (0.88)	0.00 [0.00]	3.30 (1.28)	3.70 (1.17)	0.02 [0.03]	3.14 (1.13)	3.67 (1.06)	0.00 [0.00]
	All levels	3.16 (1.11)	3.82 (0.90)	0.00 [0.00]	4.25 (0.89)	3.63 (0.92)	0.00 [0.00]	2.78 (1.25)	3.15 (1.01)	0.00 [0.00]	2.68 (1.10)	3.50 (0.92)	0.00 [0.00]	3.17 (1.28)	3.71 (1.04)	0.00 [0.00]	2.74 (1.25)	3.60 (0.97)	0.00 [0.00]
<b>All Functions</b> 4.19 (0.84)	National	2.90 (1.27)	3.58 (1.02)	0.00 [0.00]	4.08 (1.13)	3.19 (1.16)	0.00 [0.00]	3.06 (1.34)	3.33 (1.10)	0.01 [0.04]	2.67 (1.13)	3.24 (1.06)	0.00 [0.00]	3.12 (1.34)	3.55 (1.15)	0.00 [0.00]	2.44 (1.29)	3.35 (1.19)	0.00 [0.00]
	State	3.12 (1.00)	3.55 (0.83)	0.00 [0.00]	4.18 (0.90)	3.15 (1.10)	0.00 [0.00]	2.96 (1.15)	3.03 (0.98)	0.49 [0.51]	2.89 (1.04)	3.17 (0.98)	0.00 [0.00]	3.35 (1.14)	3.67 (1.07)	0.00 [0.00]	2.65 (1.15)	3.39 (1.05)	0.00 [0.00]
	Local	3.20 (1.02)	3.58 (0.95)	0.00 [0.00]	3.96 (1.10)	3.07 (1.15)	0.00 [0.00]	2.65 (1.10)	2.85 (1.09)	0.02 [0.01]	2.71 (0.97)	3.09 (0.95)	0.00 [0.00]	3.45 (1.23)	3.75 (1.18)	0.00 [0.00]	2.84 (1.23)	3.50 (1.12)	0.00 [0.00]
	All levels	3.08 (1.11)	3.57 (0.94)	0.00 [0.00]	4.08 (1.04)	3.14 (1.14)	0.00 [0.00]	2.89 (1.22)	3.06 (1.07)	0.00 [0.00]	2.76 (1.06)	3.17 (0.99)	0.00 [0.00]	3.31 (1.24)	3.65 (1.14)	0.00 [0.00]	2.64 (1.23)	3.41 (1.12)	0.00 [0.00]

Note: The hypothesis for *Trust*, *Quality*, *Need*, and *Efficiency* is “government < charity.” The hypothesis for *Responsibility* is “government > charity.” The hypothesis for *Resources* is “government = charity.” Standard deviations are in parentheses. We conduct t test and Wilcoxon signed-ranks test for matched pairs. P values for both tests are reported with those for Wilcoxon signed-rank test included in the brackets. Sign test of equality of median yields consistent results.