International Social Science Journal

WILEY

INTERNATIONAL SOCIAL SCIENCE JOURNAL

ARTICLE OPEN ACCESS

Moral Disengagement and Charitable Giving: Experimental Evidence From South Africa

Fadzayi Chingwere[1] | Nicky Nicholls[1] | Eleni Yitbarek[1,2]

[1]Department of Economics, University of Pretoria, Pretoria, South Africa | [2]The Partnership for Economic Policy (PEP)

Correspondence: Nicky Nicholls (nicky.nicholls@up.ac.za)

Received: 19 November 2024 | **Revised:** 27 November 2024 | **Accepted:** 7 January 2025

Funding: The authors received no specific funding for this work.

Keywords: charitable giving | income | moral disengagement

ABSTRACT

Moral disengagement has been linked to harmful behaviour and reduced inclination to assist others. Charitable giving, a form of assistance to others, is an important form of domestic resource mobilization in middle-income countries. Moral disengagement can impact decisions regarding charitable giving by enabling individuals to rationalize less generous behaviour. We conducted a survey to investigate how moral disengagement varies across demographic groups and whether moral disengagement helps explain charitable giving. Because studies have shown that interventions can reduce moral disengagement, research highlighting groups demonstrating more moral disengagement can help to target such interventions. Understanding factors associated with moral disengagement can also show whether such interventions might be worthy of investment. We find higher moral disengagement for men and younger and less educated and unemployed respondents. Moral disengagement was a significant predictor of self-reported less frequent charitable giving but not of the amount donated in an incentivised giving task.

JEL Classification: C90, D64, D91

1 | Introduction

Moral disengagement, the process whereby individuals justify behaviours that would otherwise be seen as unethical (Bandura et al. 2001), has been studied at length in a range of contexts, including corporate decision-making (White, Bandura, and Bero 2009), organizational corruption (Moore 2008), sport (Boardley and Kavussanu 2011) and even carrying out death sentence executions (Osofsky, Bandura, and Zimbardo 2005). To date, however, very little of this research has considered behaviour in developing countries, particularly in Africa.[1]

Many developing countries have limited capacity to locally mobilize resources to finance their development plans. Lack of domestic resource mobilization can limit their ability to finance their growth and development, forcing them to rely on external aid and loans, creating long-term sustainability concerns. Charitable giving is an important mechanism for mobilizing resources to boost economies in both developing and developed countries (Brooks 2002; List 2011).[2] Charitable giving is particularly important in middle-income countries such as South Africa, which are facing slow economic growth, high poverty and inequality levels and increasing unemployment (World Bank 2021). Charitable giving not only provides benefits to the recipients, but it also results in tangible tax benefits and psychological benefits to the donors, such as social identity, status and 'warm glow' (Andreoni 1990).

In this article, we consider two research questions. First, we investigate how moral disengagement varies across different demographic groups in South Africa. Studying moral behaviour is of particular importance in South Africa amidst the manifestation

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of high crime and inequality (Bhorat et al. 2017; Sekhaulelo 2021), also reported in the media.[3] Because moral disengagement has been associated with unethical decision-making, and given that some empirical evidence suggests that moral disengagement can be reduced with interventions (e.g., Bustamante and Chaux 2014; Kavussanu et al. 2020), understanding which groups show more moral disengagement can help target interventions to address this challenge.

Second, given the importance of charitable giving for domestic resource mobilization, it is helpful to examine psychological constructs such as moral disengagement that might influence individuals' charitable giving tendencies. Studying the relationship between moral disengagement and charitable giving can help us understand how people's moral beliefs and values influence their charitable behaviour. Research has shown that weak moral foundations can lead to a lack of empathy and concern for others, which can in turn reduce the likelihood of charitable giving (Nilsson, Erlandsson, and Västfjäll 2020). By studying this relationship, we can gain insights into whether interventions addressing moral disengagement might encourage more charitable behaviour and perhaps promote a culture of giving. On a more practical level, the research contributes to our understanding of the individual traits and processes that influence donations. This knowledge holds practical value for fundraisers seeking contributions. Contemporary literature on philanthropy and donation solicitation often prioritizes objective needs, urgencies and utilities, neglecting the subjective passions, tastes and preferences of donors (Breeze 2013).

We conducted an online survey of South Africans aged 18 years and above ($n = 1039$). The sample was designed to reflect the South African adult population proportions in terms of race, gender and employment status. The survey included an incentivised decision about donating money to a specific charity,[4] self-reported measures of frequency of donation to charities (defined more broadly) as well as a moral disengagement scale. Our moral disengagement scale covered four of the eight categories included in Bandura et al. (2001): moral justification, distorting consequences, advantageous comparison and attribution of blame. We focus on exploring four categories that focus on cognitive mechanisms that individuals can use to detach themselves morally from their actions in ways that might impact their willingness to participate in charitable behaviours. Moral justification is a way of rationalizing the decision not to give by framing this decision as serving a higher purpose or moral imperative (individuals might, e.g., persuade themselves that charitable organizations are not truly helping those who need help, and that withholding donations is therefore morally upright). Distorting consequences may minimize perceived negative outcomes associated with not giving or limit beliefs about any positive impact of charitable actions (e.g., believing that the work of charitable organizations is not important or beneficial). Advantageous comparison allows individuals to compare their (lack of) giving behaviour to others' less charitable actions, potentially boosting their perceived relative generosity (compared to stealing or killing, the decision not to donate to charity would seem very minor). Finally, attribution of blame can shift responsibility away from individuals for not giving to external factors or the perceived unworthiness of the recipients. By focusing on these four categories, we can gain insights into the psychological processes of moral disengagement that underline charitable decision-making. Such knowledge can be used to help promote charitable giving in developing countries by facilitating a more targeted approach to interventions.[5]

Our survey results show a greater tendency for moral disengagement among male participants and those who were younger, less educated or unemployed. This is particularly concerning given the number of South Africans who fall into one or more of these demographic categories. South Africa faces very high levels of youth unemployment, particularly among those without post-high school education.[6] Understanding the risk of greater moral disengagement in these demographic groups highlights another dimension of the importance of addressing this problem in South Africa. Although it is not possible to confirm from our data, a vicious cycle might result from unemployed youth disengaging morally and thereby becoming less employable over time.

Our results reveal that moral disengagement significantly predicts less frequent charitable contributions. Additionally, actual income levels and individuals' perceptions of their income relative to other South Africans play crucial roles in predicting charitable behaviour. Specifically, income moderates the relationship between moral disengagement and self-reported donation frequency, with the negative correlation being significant solely among respondents whose income falls below the country's average. From a policy perspective, our findings point to the importance of exploring the potential benefits of interventions targeting the reduction of moral disengagement, particularly among demographic groups exhibiting elevated levels of this phenomenon. Such interventions might help not only in mitigating moral disengagement but also in fostering positive behaviours like charitable giving, which are inversely associated with moral disengagement.

The rest of this article is set out as follows. We briefly review relevant literature in Section 2. Our data and methodology is explored in Sections 3 and 4. Section 5 discusses results. In Section 6, we offer discussion points and policy implications and conclude the study.

2 | Literature Review

2.1 | Moral Disengagement

Moral disengagement refers to a psychological process by which individuals justify or rationalize behaviours that would otherwise be considered unethical, immoral or socially unacceptable (Bandura 2014). A moral disengagement measure was first developed by Bandura et al. (1996) when they investigated how moral disengagement influences hurtful behaviour. Further studies built on this work (e.g., Pelton et al. 2004; South and Wood 2006), including studies examining moral disengagement in different ways of behaving that disregard various organizational and societal norms (e.g., Detert, Treviño, and Sweitzer 2008). More studies examined moral disengagement in organizational corruption and corporate transgression (Bandura, Caprara, and Zsolnai 2000; Beu and Buckley 2004; Moore 2008; White, Bandura, and Bero 2009), hacking of computers (Rogers 2001; Young, Zhang, and

Prybutok 2007), response to war (Aquino et al. 2007) and conflict and harmony (Eckstein Jackson and Sparr 2005; McAlister 2001).

Studies of moral disengagement have been rarely explored in the African context. Exceptions include Mpeera et al. (2010), which used data collected from Uganda's local and central government to investigate the unethical practices of Uganda's public procurement officers using the moral disengagement variables introduced by Bandura et al. (1996). Mpeera Ntayi, Eyaa, and Ngoma (2010) found that moral disengagement was a significant predictor of procurement officers' unethical behaviours. Marquette (2012) investigated moral disengagement and religion as predictors of engaging in corruption in India and Nigeria. The study found evidence of selective moral disengagement in allowing respondents to justify corrupt behaviour by interpreting this as a collective action problem.

Although it is commonly assumed that individuals vary in their inclination towards moral disengagement, some studies have investigated whether specific demographic factors are associated with more moral disengagement. For instance, McAlister (2001) identified a higher tendency for moral disengagement among male subjects compared to their female counterparts. Similar findings on moral disengagement differences by gender were found by Detert, Treviño, and Sweitzer (2008). In addition, Detert, Treviño, and Sweitzer (2008) found that individuals planning to pursue a business major showed a lower tendency towards moral disengagement compared to those inclined towards education.

We are interested in whether South Africa, with its high crime rate, might demonstrate varying levels of moral disengagement by demographic group.

2.2 | Charitable Giving

Charitable donations serve as a significant source of income for many non-governmental organizations worldwide (Anheier and Salamon 2006). By identifying the characteristics that drive individuals to donate, organizations can develop informed strategies for fundraising. The literature on charitable giving is enormous and has begun to spread over several disciplines, including sociology, economics and social psychology. Economists have tried to answer questions such as what leads individuals to donate to charities? Who donates? What is the cost of donation? To answer these questions, they began to model philanthropy as a market. Charities are viewed as firms that require inputs to produce goods and services (Andreoni and Payne 2013).

Dictator games are widely used to elicit charitable giving (see Engel (2011) for a meta-analysis of dictator games). Research has focused on topics including gender differences in charitable giving (Croson and Gneezy 2009; Umer 2020) and charitable giving from unearned versus earned endowments (Bjorvatn and Coniglio 2020; Umer 2020). Some studies found that donations to national-level organizations were higher than to local organizations (Eckel, Priday, and Wilson 2018; Li et al. 2011) and that providing various choices of charities to which respondents can donate has proven to increase charitable giving (Carpenter 2007). Using incentivised experiments, Brañas-Garza et al. (2021) found that although charitable donations increase with higher stakes, hyper-altruistic behaviour, such as giving more than 50% or the entire amount to charity, diminishes significantly.

2.3 | Moral Disengagement and Charitable Giving

Charitable giving is not always guaranteed even under circumstances that call for such behaviour. Although largely focused on helping behaviour rather than on charitable giving specifically, previous literature on assisting behaviour highlights this issue, examining factors that lead people to offer (or not) to help others in different situations (Vesterlund 2006; Willer, Wimer, and Owens 2015). A few investigations have considered the role of moral disengagement in explaining prosocial behaviours. Research has found that moral disengagement is inversely related to people's prosocial behaviour (Bandura et al. 2001) and, overall, to socio-moral behaviours (Fida et al. 2012; Caprara et al. 2009). Other studies have explored the interactions between personal values and moral disengagement and found evidence that moral disengagement was associated with morally and socially destructive conduct (Caprara and Capanna 2006).

Other literature has illustrated the significant force of moral disengagement in cultivating unsafe conduct (e.g., Paciello et al. 2008; Bandura et al. 2001). The impact of 10- to 15-years-old children's moral disengagement on harmful conduct was examined by Bandura et al. (1996). They found that moral disengagement has negative effects on prosocial behaviour (sharing, cooperativeness, kindness and helpfulness). Similarly, Paciello et al. (2013) found moral disengagement to have inhibitory effects on adolescents' (16- to 19-years-old) propensity to help. Adolescents exhibiting and maintaining elevated levels of moral disengagement were predisposed to aggressive and violent acts in their late adolescence (Paciello et al. 2008).

Charitable giving has been found to be driven by motivations towards different types of altruistic behaviours (Smith 1980). Giving motivations can be primarily altruistic (the feeling of social commitment or responsibility to a charitable organization) or purely economic (donating to receive a tax credit). Literature on altruism reiterates that helping behaviour reduces as the costs to the helper increase. Altruistic acts can be influenced by a cost–benefit analysis. When the perceived cost (in terms of resources, effort or potential harm) of helping is high, individuals may weigh this against the benefits, such as feeling good about themselves. If the cost outweighs the perceived benefits, altruism is likely to decrease (Homans 1958; Andreoni 1990). Income perceptions and actual income may be indicative of the affordability of giving. Therefore, it is important to control for income measures and to consider interactions with income when investigating predictors of charitable giving. This is particularly true in the South African context, with very high levels of poverty (Schotte, Zizzamia, and Leibbrandt 2022). South Africa also has extremely high income and wealth inequality, where the wealthiest 1% of households held 70.9% of total household wealth, whereas the bottom 60% held only 7.0% between 2008 and 2015 (World Bank 2018).[7] Poverty and inequality have the potential to reduce empathy as people may become desensitized to the hardships of others.

The resulting diminished empathy can influence moral disengagement, impacting altruistic tendencies and helping behaviour (Batson, Early, and Salvarani 1997).

3 | Methodology

3.1 | Survey

An online survey was conducted through a survey panel provider (TGM Research) among South Africans aged 18 years and above in July and August 2022. The survey was programmed using Qualtrics. Although skipping individual questions was not possible in our Qualtrics survey, the participants were told ahead of time (in the informed consent) that they could stop answering the survey at any time. It was noted, however, that we could only pay respondents who completed the full survey. This was because we only used complete responses in our analysis. We did not see any meaningful dropout rates among those who passed the screening stage.

Because of concerns with respondent attention in online surveys, we included an attention check question as part of our screener.[8] Respondents who failed the attention check (not choosing tennis from a list of sports) were screened out.

Our final sample had 1039 respondents. The sample was chosen to represent the South African adult population with respect to race, gender and employment status proportions. The demographic split of the sample is shown in Table 1.

TABLE 1 | Demographic information.

Control variables	*N*	Per cent
Gender		
Female	544	52.36
Male	495	47.64
Race		
Indian/Asian	23	2.21
Black	795	76.52
Coloured	100	9.62
White	119	11.45
Age		
Between 18 and 35 years	567	54.64
36 years and above	472	45.36
Employed		
No	310	29.84
Yes (in the formal sector)	526	50.63
Yes (in the informal sector)	203	19.54
Education		
High school without matric	44	4.54
Matric certificate without degree	322	30.99
Undergraduate degree/diploma	564	54.28
Postgraduate degree/diploma	109	10.49
N	1039	

To estimate willingness to donate to charity, we used a dictator game with a charity recipient. This part of the survey was an incentivised experiment task in which participants were compensated on the basis of their charitable giving decision during the experiment. We added a question to understand respondents' perceptions about the importance of the chosen charity to ensure that we could control for these perceptions in estimating the link between moral disengagement and giving to the charity. We also included survey questions regarding the frequency of charitable giving.

Moral disengagement was measured using a series of survey questions. Questions relating to income relative to other households in South Africa and actual income were also included. All of these measures are detailed in Section 3.3.

3.2 | Ethics (IRB) Approvals and Informed Consent

Ethics clearance for this study was obtained from the University of Pretoria ethics committee with protocol number: EMS104/22. The first screen of the Qualtrics survey that respondents were directed to from our panel research provider was an informed consent page, which respondents could read to help decide whether or not to continue with the survey. We indicated on the informed consent page that participation involved answering some personal information questions and completing a task where they decided whether to contribute part of a provided R100 sum to an organization, with payouts made in real money based on their choices. Responses remained completely anonymous and were used solely for research purposes, with no right or wrong answers expected. Participation was entirely voluntary, and participants could withdraw at any time without penalty, although payment was only made to those who completed the survey. For questions, participants were given an email address they could reach out to.

3.3 | Survey Measures

3.3.1 | Moral Disengagement

Moral disengagement was measured following an instrument and scale constructed on the basis of the scale of Bandura et al. (2001). According to Bandura et al. (2001), there are eight mechanisms of moral disengagement: moral justification, euphemistic labelling, advantageous comparison, displacement of responsibility, diffusion of responsibility, disregarding or distorting consequences, dehumanization and attribution of blame.

We focus on four cognitive mechanisms of moral disengagement that individuals use to morally detach themselves from their actions, which might affect their willingness to engage in charitable behaviours: distorting action consequences, advantageous comparison, attribution of blame and moral justification. Distorting action consequences occurs when a person overlooks or limits the perceived harmful consequences of their behaviour.

This causes inactivation of self-sanctioning reactions. For example, claiming that a person cannot be faulted for stealing if poverty forced them to do it. In the context of charitable giving, respondents might convince themselves that giving to charities does not truly benefit those in need, for example. With advantageous comparison, behaviour can take on different characteristics because of what it is compared with. By taking advantage of advantageous comparison with acts that are more unforgivable, damaging behaviour can be viewed as unimportant or relatively benign, for example, claiming that it is not a big deal to damage some property considering that there are people beating and killing others. The more blatant the opposed behaviours, the more likely one's own harmful behaviour may appear trivial or even kind-hearted by comparison (Bandura et al. 2001). In our context, people might think that deciding not to give to charity is a very harmless act compared to criminal behaviours commonly seen in South Africa. Attribution of blame occurs when conditions or circumstances are blamed on the victim. Victims are faulted for bringing harm to themselves (Ferguson 1983). For example, taking the view that individuals are reckless when they leave their things, it is their fault in the event that they get stolen. Again, in the context of charitable giving, the poor might be held responsible for their plight, leaving respondents feeling no responsibility to assist. Lastly, moral justification occurs when behaviour that is damaging or harmful is made socially and personally tolerable by portraying it as a vehicle for moral and social principles (Kelman and Hamilton 1989; Kramer 1987; Sanford and Comstock 1971). Individuals then behave on a moral and social peremptory, for example, believing that it is okay to spin out of control to safeguard your family. In our case, people might convince themselves that not giving to charities helps recipients to avoid becoming dependent on charity, for example.

We anticipated that these four mechanisms might be associated with less willingness to contribute to the well-being of others, for example, through charitable giving. The absence of a good behaviour such as charitable giving would likely be morally justified in similar ways to the presence of a bad behaviour. Distorting consequences of bad behaviour to make it appear less harmful might similarly take place where benefits of good behaviour (such as giving) are deliberately underrated. Advantageous comparison might reduce giving where respondents see themselves as having less than many others and therefore as less responsible for giving. Finally, attribution of blame might take place where giving or supporting others is seen as the responsibility of others: The need for charity might be blamed on parties such as the current government or the past apartheid leadership, excusing the respondent from taking action to alleviate this.

Following Bandura (1996), each of these four mechanisms of moral disengagement was represented by a subset of three items. To avoid experimenter demand effects, we did not modify the questions to refer specifically to charitable situations. The items tapped into participants' willingness to make use of advantageous comparison, distorting consequences, moral justification and attribution of blame for a range of transgressive behaviours.[9] The participants rated their level of acceptance of each described behaviour on a 5-point Likert scale (1—completely disagree; 2—somewhat disagree; 3—neither agree nor disagree; 4—somewhat agree; 5—completely agree). The sum of all the responses to the set of 12 items was used as a composite measure of moral disengagement. Table A1 summarizes the four mechanisms of moral disengagement, their characteristics and the items used to measure each mechanism.

Table 2 presents the correlation between all four mechanisms. As expected, the four mechanisms are positively correlated with each other, with all correlations significant at 1% level of significance.

Figure 1 shows the distributions of our moral disengagement summary measure. Responses for moral disengagement ranged from 12 (minimum score possible by replying strongly disagree to all 12 questions) to 60 (maximum score possible by replying strongly agree to all 12 questions). The probability mass of moral disengagement was significantly skewed towards lower moral disengagement.

3.3.2 | Charitable Giving

Charitable giving was assessed in two ways. The first was by measuring the participants' willingness to donate some portion of a money endowment given in the experiment to the Solidarity Fund. The Solidarity Fund was a charitable effort in South Africa established to support the country's response to the COVID-19 pandemic. Its initiatives have included supplying essential medical equipment to healthcare facilities, distributing food packages and vouchers to vulnerable families and offering aid to small businesses affected by the pandemic's impact. Later on, the fund extended its support to disaster relief efforts, such as addressing the KwaZulu-Natal (KZN) flooding.[10] Respondents were asked for the amount they would like to donate using the following question: *You start with R100 from the researchers. How much, between R0 and R100, would you want to give to the Solidarity Fund?* The proportion of the endowment that was donated was used as a measure of the donated amount.

Research has shown that many factors can influence people's willingness to donate, including their perception of how relevant the fund's purpose is to society.[11] To account for this, respondents were also asked: 'If you had some money to donate to a good cause, how would you rank the Solidarity Fund in terms of whether you would choose this cause to donate your money'? (with responses from 0—'I would definitely not donate to this cause' to 10—'I would definitely donate to this cause').

The second approach assessed respondents' self-reported frequency of donations to charities. This was a measure of more regular giving, which is needed for domestic resource mobilization. Donation frequency was asked to track the frequency and to have a broader measure than the specific Solidarity Fund for charitable giving. To measure donation frequency, respondents were asked how often, if ever, they usually make donations to charities (with responses 'never', 'once or twice a year', 'three to four times a year', 'monthly' and 'more than once a month').

The distributions of charitable giving measures, the donated amount and donation frequency, are illustrated in Figure 2. The donated amount responses range between 0 and 1, showing the proportion of the endowment that was donated. The highest probability mass of greater than 20% reported donating 50% of the amount they received. Compared with Engel's (2011) meta-

TABLE 2 | Pairwise correlation of mechanisms of moral disengagement.

Variables	(1)	(2)	(3)	(4)
(1) Distorting consequences	1			
(2) Advantageous comparison	0.441***	1		
(3) Blame attribution	0.341***	0.374***	1	
(4) Moral justification	0.482***	0.342***	0.442***	1

Note: *** indicates significance level of 1%.

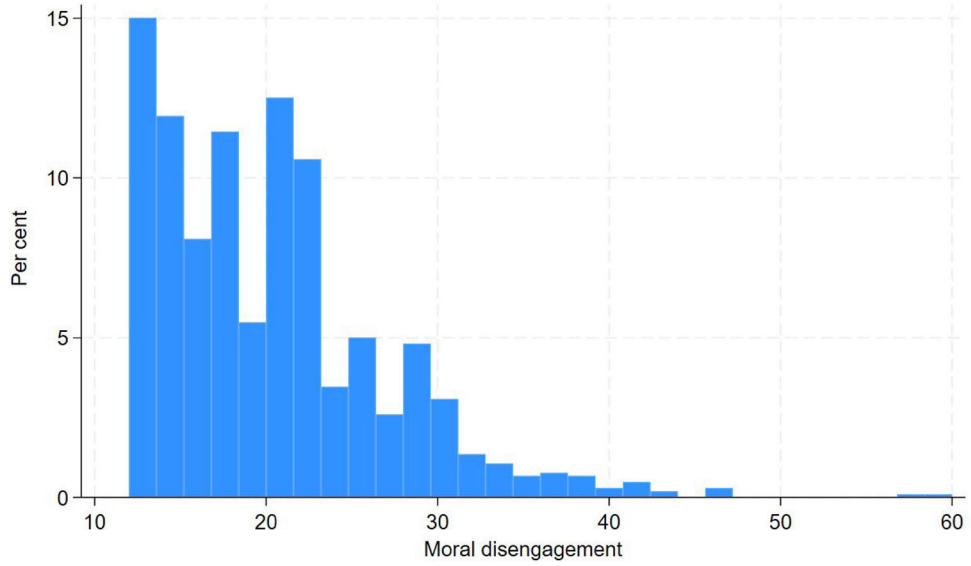

FIGURE 1 | The distribution of moral disengagement measure. [Colour figure can be viewed at wileyonlinelibrary.com]

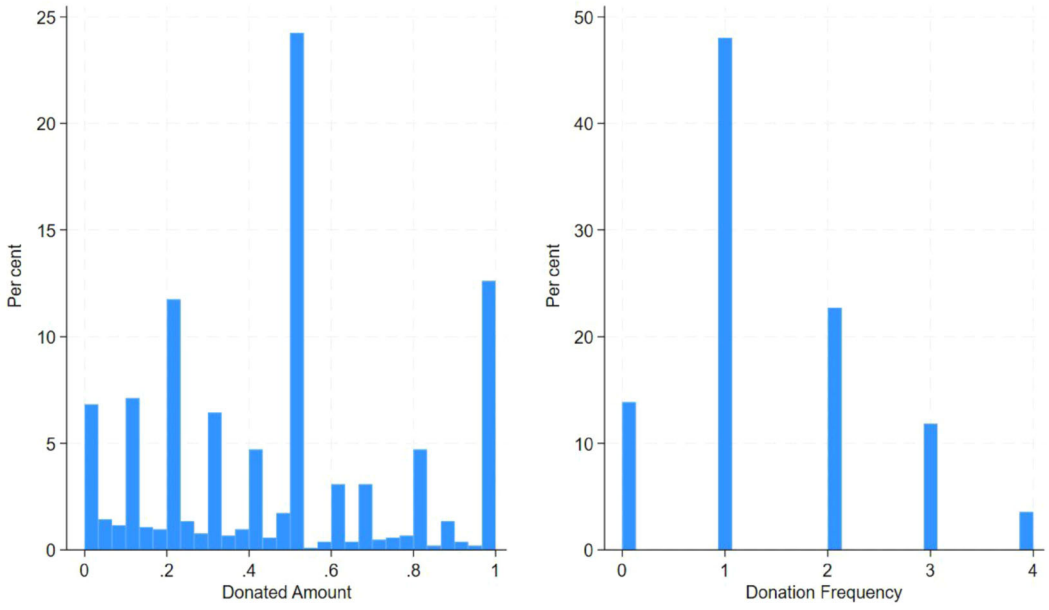

FIGURE 2 | The distribution of donated amount (%) and donation frequency. [Colour figure can be viewed at wileyonlinelibrary.com]

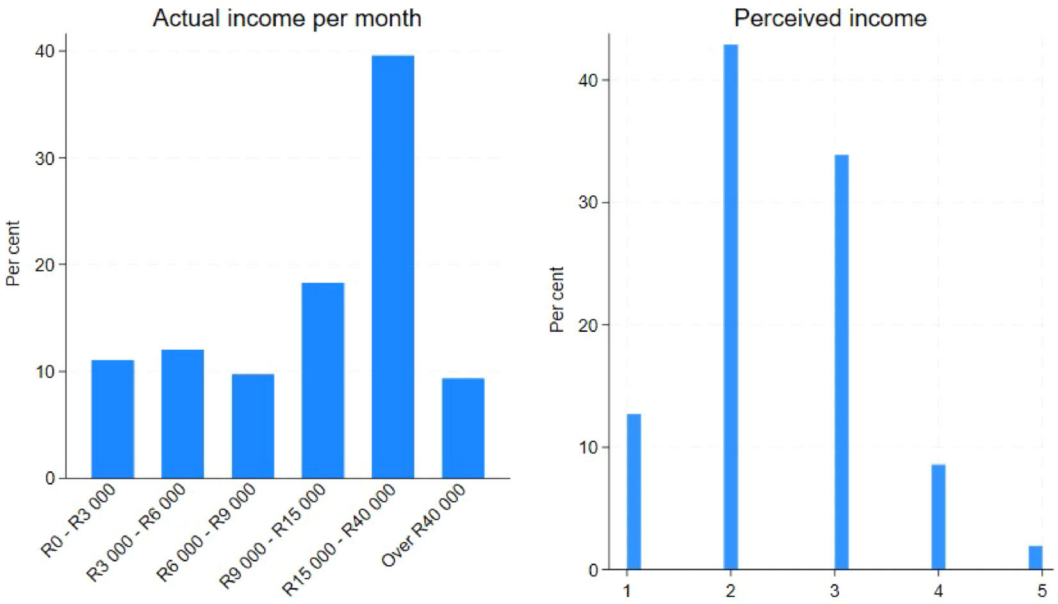

FIGURE 3 | The distribution of income. [Colour figure can be viewed at wileyonlinelibrary.com]

analysis that showed that dictators on average give 28.35% of the pie, the respondents in this study, on average, donated more: 46% of the amount they received. Responses for donation frequency ranged from 0 (never) to 4 (more than once a month). The highest probability mass of greater than 40% reported 1 (indicating the donation frequency of once or twice a year).

3.3.3 | Income

We utilized two income measures. The first measure was perceived relative income, which involved assessing the individual's self-ranked or 'subjective' income position as compared to other South Africans. To measure perceived income, participants were asked to estimate their income position relative to other South African households. The specific question asked was, 'How do you think your household income compares to that of other South African households'? Participants were provided with a list of incomes categorized in 20% percentiles and selected the category that they believed their household income fell into. For example, the first category was 'I'm in the poorest 20% (4 out of every 5 households in SA have more money than my household)'. We recorded perceived income in five categories, with one indicating the lowest income and five indicating the highest income. The second measure was actual income, which was collected by asking participants the following question: 'What is your approximate after-tax household income'? Participants were presented with 15 income groups (0 representing the lowest income and 15 representing the highest income) and asked to select the group that their household income fell into. From the actual income categories, we calculated a dummy for income categories that fall below the average income in South Africa. Figure 3 shows the distribution of actual and perceived income. Approximately 40% of the respondents reported to have actual income that falls between R15 000 and R40 000 per month, whereas for perceived income, the highest probability mass of greater than 40% fell in Category 2 (I am in the 20%–40% category—at least three out of every five households have more money than my household). The Questionnaire details the questions that were given to the respondents, and Table A2 summarizes the measures used.

4 | Estimation Strategy

We were interested in knowing how moral disengagement affects charitable giving, specifically, the amount donated and the frequency of donations. We also considered the moderating role of income and included controls for observable respondent heterogeneity, including education, age, gender, race, employment status, and perceived relevance of the Solidarity Fund. We used ordinary least squares (OLS) regression analysis with robust standard errors for an easy interpretation of coefficients. The following model was estimated to answer our research questions:

$$\text{Charitable giving}_i = \alpha_0 + \beta_1 \text{ Moral disengagement}_i$$

$$+ \beta_2 \text{ Perceived relative income}_i + \beta_3 \text{ Actual income}_i + \gamma \boldsymbol{X_i} + \epsilon_i$$

where *Charitable giving* represents the percentage of the endowment donated by individual *i* or donation frequency for individual *i*, *Moral disengagement* represents moral disengagement for individual *i*, *Perceived relative income* represents perceived income for individual *i*, *Actual income* represents actual income for individual *i*. $\boldsymbol{X_i}$ includes the set of control variables: the highest level of education, age, gender, race, employment status and a measure of the relevance of the Solidarity Fund. The descriptive statistics for all the variables used for analysis are shown in Table 3.

5 | Results

We first investigated differences in moral disengagement across demographic groups. Table 4 summarizes moral disengagement

TABLE 3 | Descriptive statistics.

Variable	Mean	Std. Dev.	Min	Max
Proportion donated	0.46	0.301	0	1
Donation frequency	1.432	0.987	0	4
Moral disengagement	20.177	6.677	12	60
Fund relevance	7.295	2.648	0	10
Perceived income	2.44	0.888	1	5
Actual income (below median income = 1)	0.186	0.389	0	1
Control variables				
Female	0.524	0.5	0	1
Black	0.765	0.424	0	1
Age	36.015	12.876	18	85
Undergraduate degree or higher	0.648	0.478	0	1
Employed (yes = 1)	0.702	0.458	0	1
Observations	**1039**			

TABLE 4 | Wilcoxon rank sum tests of moral disengagement by demographic groups.

	Yes		No		
Moral disengagement	***N***	**Mean (s.d.)**	***N***	**Mean (s.d.)**	**Wilcoxon z**
Female	544	19.00 (5.84)	495	21.47 (7.28)	5.59***
Young—between 18 and 35 years (yes = 1)	567	21.26 (6.95)	472	18.88 (6.09)	6.10***
Black	795	20.22 (6.65)	244	20.05 (6.77)	−0.4
Employed (yes = 1)	729	20.00 (6.79)	310	20.53 (6.40)	1.82*
Education—postgraduate degree or higher (yes = 1)	673	19.70 (6.36)	366	21.05 (7.15)	3.01***

Note: '***' and '*' indicate significance levels at 1%, and 10%, respectively.

by demographic group and shows Wilcoxon rank sum tests to determine if there were statistically significant differences in the mean values of our moral disengagement measure by group. We compared males and females, the young and the older, the highly educated and the less educated, Black respondents and other races as well as the employed and the unemployed.

Females showed significantly less moral disengagement compared to males. Although our sample is composed of the adult population (18 years and older), this is in line with some literature that posited that adolescent boys tend to be morally disengaged more than girls (Thornberg and Jungert 2013; Bandura et al. 1996, 2001; Barchia and Bussey 2011). Youth between the ages of 18 and 35 exhibit higher levels of moral disengagement compared to their older counterparts. In addition, respondents with higher levels of education (holding a postgraduate degree or higher) tend to exhibit less moral disengagement than those with lower levels of education. Although the difference is smaller, there is also a marginally significant difference between employed and unemployed respondents.

In addition to these simple comparisons, we ran an OLS regression to measure the relationship between moral disengagement and our control variables. The results are shown in Table 5. The regression confirms that the females in our sample show significantly lower moral disengagement than males. When including all demographic variables in a regression, we also note less moral disengagement among Black respondents compared to other races. Supporting the Wilcoxon rank sum results, moral disengagement tends to decrease as one ages or has a degree. The link between employment and moral disengagement is not robust to including other variables as controls, likely because higher employment is associated with higher income. Individuals who perceive their relative income to be lower are marginally more likely to have higher moral disengagement than those who perceive themselves to be better off (Perceived income5, that is, the reference group in Table 5).

5.1 | Moral Disengagement and Charitable Giving

We next examine the association between moral disengagement and donation frequency or donated amount. The moral disengagement variable was constructed by summing the four mechanisms of moral disengagement, that is, distorting consequences, advantageous comparison, blame attribution and moral justification. We then analysed the role of each mechanism of moral disengagement in explaining charitable giving. We also considered the possible mediating effect of actual income on both donation frequency and donated amount. We included

TABLE 5 | Ordinary least squares (OLS) regression model of control variables predicting moral disengagement.

	Moral disengagement
Female	−2.851***
	(0.412)
Black	−1.303**
	(0.625)
Age	−0.121***
	(0.0201)
Education: postgraduate degree	−1.131**
	(0.450)
Employed	−0.383
	(0.454)
Perceived income1	2.211
	(1.538)
Perceived income2	2.337*
	(1.378)
Perceived income3	2.483*
	(1.376)
Perceived income4	1.466
	(1.465)
Actual income	−0.242
	(0.535)
Constant	25.97***
	(1.784)
R-squared	0.089
N	1038

Note: Standard errors are in parentheses. *t*-statistics are based on robust standard errors.
*$p < 0.10$. **$p < 0.05$. ***$p < 0.01$.

the following demographic control variables: gender, ethnicity, education, age and employment.

The results are shown in Table 6. The first four columns show donated amount as the dependent variable, and the last four columns show donation frequency as the dependent variable. We begin with simple regressions of moral disengagement as the only explanatory variable (in the first column), and then we add perceived and actual income (in the second column). We added the demographic control variables in the third column. Lastly, in the fourth column, we tested for the mediation effect of income on the relationship between moral disengagement and charitable giving by including an interaction term.

We note that moral disengagement was statistically significant in predicting reduced donation frequency (at a 5% level of significance) but not statistically significant in explaining reduced donated amounts. Looking at other variables, actual income (a dummy for below-average income—defined as below the median income for South Africa) had a significant and negative relationship with donation frequency but did not have a significant relationship with donated amount. These relationships were robust to the inclusion of demographic control variables. This implies that individuals with below-average income donated less frequently than those with above-average income. Perceived income did not have a significant effect on the amount of donation and the frequency of donations. Where we interact a dummy for below-average income with the moral disengagement index in Column (4) for both donated amount and donation frequency, we note that the predictive association between moral disengagement and donation frequency is only significant for low-income respondents. On average, female respondents tended to donate lower amounts compared to males, and Black respondents tended to donate lower amounts compared to respondents of other racial backgrounds. However, neither gender nor race emerged as significant predictors of donation frequency. Donated amounts showed a significant positive association with age and employment status, whereas only employment status was associated with significantly higher donation frequency. Individuals with postgraduate degrees did not demonstrate a significant difference in the amount or frequency of donations compared to those with lower levels of education. Unsurprisingly, individuals who viewed the Solidarity Fund as a relevant charity initiative tended to donate significantly higher amounts towards this cause.[12]

As shown in Table 2, the individual mechanisms of moral disengagement are highly and positively correlated. To examine the impact of each mechanism, we have included them individually in Tables A4–A7 and together in Table 7. We found moral justification to have a marginally significant negative influence on donation frequency, suggesting that this mechanism explains more of the overall link between moral disengagement and donation frequency. The other three mechanisms (distorting consequences, advantageous comparison and blame attribution) did not have significant incremental predictive influences on either the amount or frequency of donation. Moral justification became insignificant after we included the demographic control variables. We also accounted for the moderating effect of income on the influence of each mechanism of moral disengagement on charitable giving in Columns (4) and (8), and we did not find the predictive association between mechanisms of moral disengagement and donation frequency significant for low-income respondents. We noted a similar pattern in the income, fund relevance and control variables to those in Table 6, which contained a composite measure of moral disengagement.[13]

6 | Discussion

Our research focuses on moral disengagement, first by seeking to understand variation in moral disengagement across different demographic groups in South Africa and second by investigating the link between moral disengagement and charitable giving. Some research suggests that interventions can reduce moral disengagement (e.g., Bustamante and Chaux 2014; Kavussanu et al. 2020). Understanding which groups show more disengagement could help with targeting such interventions. Further, if moral disengagement is linked with respondents' choosing fewer desirable behaviours, such interventions might have a positive trickle-down effect on those behaviours.

TABLE 6 | Ordinary least squares (OLS) regression with composite measure of moral disengagement.

	Donated amount 1	Donated amount 2	Donated amount 3	Donated amount 4	Donation frequency 1	Donation frequency 2	Donation frequency 3	Donation frequency 4
Moral disengagement	−0.00118	0.000783	0.00123	0.000755	−0.0125**	−0.0110**	−0.00921*	0.00164
	(0.00136)	(0.00130)	(0.00137)	(0.00164)	(0.00486)	(0.00470)	(0.00487)	(0.00580)
perceived_income1		−0.148	−0.0721	−0.0677		−0.117	0.0132	−0.0296
		(0.0931)	(0.0898)	(0.0896)		(0.253)	(0.261)	(0.264)
Perceived income2		−0.119	−0.0578	−0.0537		−0.0783	−0.0132	−0.0557
		(0.0896)	(0.0858)	(0.0857)		(0.237)	(0.245)	(0.248)
Perceived income3		−0.121	−0.0636	−0.0598		−0.0266	0.0238	−0.0166
		(0.0897)	(0.0860)	(0.0859)		(0.237)	(0.245)	(0.249)
Perceived income4		−0.0979	−0.0604	−0.0577		0.228	0.244	0.213
		(0.0933)	(0.0887)	(0.0888)		(0.254)	(0.260)	(0.265)
Actual income		0.00554	0.0168			−0.360***	−0.296***	
		(0.0225)	(0.0227)			(0.0834)	(0.0834)	
Fund relevance		0.0385***	0.0403***	0.0403***				
		(0.00333)	(0.00334)	(0.00333)				
Female			−0.0315*	−0.0315*			−0.0331	−0.0335
			(0.0183)	(0.0183)			(0.0634)	(0.0634)
Black			−0.0701***	−0.0703***			−0.0693	−0.0655
			(0.0257)	(0.0258)			(0.0852)	(0.0852)
Age			0.00225***	0.00224***			0.00395	0.00412
			(0.000825)	(0.000825)			(0.00272)	(0.00272)
Education: postgraduate degree			0.0173	0.0169			0.101	0.101
			(0.0196)	(0.0196)			(0.0676)	(0.0675)
Employed			0.0358*	0.0352*			0.225***	0.230***
			(0.0192)	(0.0192)			(0.0699)	(0.0698)
i. Actual income × moral disengagement				0.000580				−0.0133***
				(0.00108)				(0.00391)
Constant	0.484***	0.278***	0.141	0.152	1.685***	1.985***	1.538***	1.327***
	(0.0296)	(0.0968)	(0.111)	(0.111)	(0.104)	(0.241)	(0.307)	(0.306)
R-squared	0.001	0.120	0.154	0.154	0.007	0.041	0.059	0.058
N	1039	1039	1038	1038	1039	1039	1038	1038

Note: Dependent variables—donated amount and donation frequency. Standard errors are in parentheses. *t*-statistics are based on robust standard errors.
*$p < 0.10$. **$p < 0.05$. ***$p < 0.01$.

TABLE 7 | Ordinary least squares (OLS) regression with mechanisms of moral disengagement.

	Donated amount 1	Donated amount 2	Donated amount 3	Donated amount 4	Donation frequency 1	Donation frequency 2	Donation frequency 3	Donation frequency 4
Distorting consequences	0.00171	0.00576	0.00279	−0.00940	−0.0260	−0.0243	−0.0265	−0.0173
	(0.00521)	(0.00502)	(0.00505)	(0.0120)	(0.0174)	(0.0174)	(0.0176)	(0.0449)
Advantageous comparison	−0.00985	−0.00365	0.000253	0.0176	0.00969	0.00995	0.0118	0.0511
	(0.00678)	(0.00661)	(0.00660)	(0.0125)	(0.0224)	(0.0219)	(0.0218)	(0.0557)
Blame attribution	0.00162	0.00138	−0.000719	−0.00892	0.00515	0.00436	0.00345	0.0620
	(0.00426)	(0.00400)	(0.00404)	(0.0106)	(0.0154)	(0.0152)	(0.0154)	(0.0385)
Moral justification	−0.00160	−0.00138	0.00232	0.00804	−0.0288*	−0.0247*	−0.0182	−0.0668*
	(0.00415)	(0.00399)	(0.00409)	(0.0113)	(0.0147)	(0.0147)	(0.0151)	(0.0378)
Perceived income1		−0.142	−0.0711	−0.0646		−0.128	−0.00312	−0.0630
		(0.0936)	(0.0898)	(0.0899)		(0.251)	(0.258)	(0.252)
Perceived income2		−0.115	−0.0567	−0.0533		−0.0883	−0.0254	−0.0855
		(0.0899)	(0.0857)	(0.0858)		(0.235)	(0.242)	(0.236)
Perceived income3		−0.118	−0.0625	−0.0592		−0.0390	0.0111	−0.0447
		(0.0900)	(0.0859)	(0.0860)		(0.235)	(0.242)	(0.236)
Perceived income4		−0.0936	−0.0599	−0.0587		0.224	0.237	0.205
		(0.0936)	(0.0887)	(0.0890)		(0.251)	(0.257)	(0.253)
Actual income		0.00456	0.0162			−0.351***	−0.289***	
		(0.0226)	(0.0228)			(0.0833)	(0.0832)	
Fund relevance		0.0386***	0.0403***	0.0402***				
		(0.00334)	(0.00334)	(0.00335)				
Female			−0.0311*	−0.0313*			−0.0386	−0.0404
			(0.0184)	(0.0184)			(0.0635)	(0.0635)
Black			−0.0695***	−0.0697***			−0.0770	−0.0761
			(0.0258)	(0.0259)			(0.0857)	(0.0857)
Age			0.00230***	0.00230***			0.00360	0.00360
			(0.000841)	(0.000843)			(0.00273)	(0.00275)
Education: postgraduate degree			0.0178	0.0182			0.0961	0.0944
			(0.0196)	(0.0196)			(0.0677)	(0.0676)
Employed			0.0356*	0.0349*			0.226***	0.228***
			(0.0193)	(0.0193)			(0.0700)	(0.0699)
i. Actual income ×distorting consequences				0.0144				−0.0102
				(0.0131)				(0.0481)
i. Actual income × advantageous comparison				−0.0209				−0.0489
				(0.0141)				(0.0593)
i. Actual income × blame attribution				0.00931				−0.0660
				(0.0114)				(0.0413)
i. Actual income × moral justification				−0.00591				0.0555
				(0.0118)				(0.0404)
Constant	0.489***	0.276***	0.138	0.148	1.673***	1.977***	1.563***	1.372***
	(0.0299)	(0.0971)	(0.111)	(0.112)	(0.105)	(0.240)	(0.304)	(0.299)
R-squared	0.002	0.121	0.155	0.156	0.011	0.045	0.062	0.065
N	1039	1039	1038	1038	1039	1039	1038	1038

Note: Dependent variables—donated amount and donation frequency. Standard errors are in parentheses. *t*-statistics are based on robust standard errors.
*$p < 0.10$. **$p < 0.05$. ***$p < 0.01$.

Charitable giving is one such important behaviour, given its importance in domestic resource mobilization, as well as the psychological benefits it provides to donors (see, e.g., Andreoni 1990). Because charitable donations represent acts of kindness and compassion, motivated by a moral obligation to assist those in need, we were interested in whether moral disengagement, where ethical aspects of decisions are minimized (see, e.g., Uhlmann et al. 2009; Moore et al. 2012), might be associated with lower giving. Motivated reasoning typical of individuals with high moral disengagement might lead those individuals to find reasons to refrain from giving or to give less, even in the presence of a moral duty to assist.

In line with the psychology literature focused on adolescents (Thornberg and Jungert 2013; Bandura et al. 1996, 2001; Barchia and Bussey 2011), we found that moral disengagement was greater for males than females. Moral disengagement was also greater for younger respondents, less educated respondents and unemployed respondents. In a country with extremely high youth unemployment, it is easy to imagine the vicious cycles

that could result from higher moral disengagement among these young people. This points to the importance of further research considering interventions that might address and reduce moral disengagement for these groups of people.

We assessed charitable giving using two measures: an incentivised decision about a donation amount to a specific charity and self-reported donation frequency to charities in general. We found moral disengagement to have a significant negative association with donation frequency, with the moral justification mechanism explaining this relationship. Interestingly, this association was significant only for respondents with below-median incomes. Our incentivised donated amount decision was not significantly associated with any of the moral disengagement measures. Since our incentivized decision related to the Solidarity Fund (a public benefit initiative set up originally to help with the COVID-19 challenges), it is possible that the lack of a significant link with moral disengagement might be related to the specific charity selected. Brañas-Garza et al. (2022) showed that generosity during COVID-19 was influenced by factors, such as expectations about others' behaviour, perceived mortality risk and alarming information related to the pandemic. Factors such as these, unobserved in our dataset, might have masked any link that might otherwise have been seen with moral disengagement. We do note in our data that perceived relevance of the fund is an important predictor of giving, with demographic variables (such as income and income perceptions) also helping to explain giving tendencies.

Our study has some limitations. The use of online surveys, such as ours, tends to under-represent certain populations, especially those with low income, older people, and people with lower educational attainment (we had only one respondent with primary school education only). Survey data such as those used for this study are cross-sectional, and therefore, it is not possible to draw causal conclusions. For example, it is possible that the moral engagement of donating might reduce moral disengagement.[14] Nonetheless, our findings reveal high-risk groups with higher levels of moral disengagement and highlight the importance of investigating more deeply the role that moral disengagement can play in societal and psychological functioning, including in influencing helping behaviours.

Conflicts of Interest

The authors declare no conflicts of interest.

Data Availability Statement

Data is available on the University of Pretoria Figshare site: 10.25403/UPresearchdata.28210340.

Peer Review

The peer review history for this article is available at https://publons.com/publon/10.1111/issj.12557.

Ethics Statement

Ethics clearance for this study was obtained from the University of Pretoria's Economic and Management Sciences Ethics (IRB) committee with protocol number: EMS104/22.

Endnotes

[1] Exceptions include Marquette (2012) and Mpeera Ntayi, Eyaa, and Ngoma (2010).

[2] In the United States, donations to charities exceeded $200 billion, with an additional $24 billion in bequests made by individuals in 2011 (Foundation 2011).

[3] For example, https://www.gov.za/speeches/minister-bheki-cele-quarter-one-crime-statistics-20212022-20aug-2021-0000

[4] For this question, we used the Solidarity Fund, a public benefit initiative set up by the South African government during COVID-19 and later repurposed for victims of flooding in the KZN province of South Africa.

[5] The rationale for choosing these categories is discussed in more detail in Section 3.

[6] Statistics SA reported a 46.3% unemployment rate among 15- to 34-year-olds in Q1 2021 (https://www.nrf.ac.za/youth-unemployment-in-south-africa-drivers-and-interventions/).

[7] Remarkably, these extreme disparities have endured since the end of the apartheid era, despite substantial economic growth and profound societal changes that the nation has witnessed in the interim (Chatterjee, Czajka, and Gethin 2022).

[8] "Many people enjoy watching or playing different sports, and most have a favourite. We would like to know about your favourite sport, but we also want to check that you read questions carefully. To show that you have read this question properly, please ignore the following question and simply choose tennis. What is your favourite sport?"

[9] The transgressive behaviours considered in the items include destructive conduct, deception, verbal abuse, thefts and physically injurious behaviours in different social contexts, for example, familial, peer relations and community.

[10] This fund was active when the data were collected; however, it has since been suspended.

[11] The perceived relevance of a fund's purpose is tied to how well it aligns with people's values and the needs of society (Bekkers and Wiepking 2011).

[12] Given that the question for the relevance of the fund was asked specifically for the Solidarity Fund, we only used fund relevance as a control measure for the donated amount.

[13] To assess the robustness of our analysis, we also utilized PCA to combine the individual moral disengagement mechanisms. The Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy for the individual mechanisms was 0.73, which supports the use of PCA for the analysis. The results of the PCA showed that only one component had an eigenvalue greater than 1. The four mechanisms showed positive weights of similar magnitudes in the component vector, indicating that the aggregate variation in our score results from the variation in all four mechanisms. The results using the first component are presented in Table A3.

[14] Our task order was not randomised. We can, therefore, not exclude the possibility that respondents who donated less in the incentivised task might have justified this behaviour with claims of more frequent charitable donations (where this self-report measure might have been inflated by social desirability biases). We do not, however, see the negative correlations between the two measures that would suggest such behaviour.

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Appendix A: Variables Summary

This section describes the variables used for analyses.

TABLE A1 | Moral disengagement measurement details.

Mechanisms of moral disengagement	Characteristics	Prototypical items of moral disengagement
Distorting consequences	Occurs when harmful consequences of one's behaviour are overlooked, limited or distorted	1. Telling small lies does not really matter because they do not hurt anyone 2. A person cannot be faulted for stealing if poverty forced them to do it 3. There is no harm to anyone if friends insult each other
Advantageous comparison	Detrimental behaviour loses its repugnancy when it is compared to more bad inhumanities	4. It is not a big deal to damage some property considering that there are people beating and killing others 5. It is not serious to steal a little money compared to stealing a lot of money 6. It is not very serious to take things from a store without paying for them compared to the unlawful things that people do
Attribution of blame	Occurs when the victim is being blamed and made partly responsible for the maltreatment done to them	7. When individuals are reckless when they leave their things, it is their fault in the event that they get stolen 8. When women dress inappropriately, it is their fault if they get raped 9. When a person is mistreated, they usually do things that deserve it
Moral justification	Harmful behaviour is made socially and personally tolerable by depicting it in the service of social and moral value	10. It is okay to spin out of control to safeguard your family 11. When someone bad-mouths your family, it is okay to beat them 12. It is okay to lie to keep your friends out of trouble

TABLE A2 | Variables summary.

Variable	Description
Control variables	
Female	Dummy variable: 1 represents females, and 0 represents males and other
Black	Dummy variable: 1 represents Black respondents, and 0 represents other races, which include Whites, Asians, Coloureds and others
Age	A continuous variable measuring age ranging from 18 to 85 years old
Employed	Dummy variable: 1 represents yes, and 0 represents no
Education	Measures the level of education with 1 representing primary school and 5 representing postgraduate degree/diploma attainment
Charitable giving	
Donation frequency	A measure of how often respondents donate to charities, ranging from 0 (Never) to 4 (more than once a month)
Donated amount	A continuous variable measuring the proportion of the money donated to the total money received
Fund relevance	A measure assessing the relevance of the Solidarity Fund as compared to other charity programs, ranging from 0 indicating 'I would definitely not donate to this cause' to 10 'I would definitely donate to this cause'
Mechanisms of moral disengagement	
Moral justification	A continuous variable measuring the sum of responses to the three items assessing moral justification
Distortion of consequences	A continuous variable measuring the sum of responses to the three items assessing distorting of consequences
Advantageous comparison	A continuous variable measuring the sum of responses to the three items assessing advantageous comparison
Attribution of blame	A continuous variable measuring the sum of responses to the three items assessing attribution of blame Income questions
Perceived income	Measures perceived self-rank or 'subjective' position in the income distribution, with 1 representing low income and 5 representing high income compared to other South African households. The dummy variable for perceived income indicated lower scores of ≤ 2
Actual income	Measures income levels categorised into 15 categories of income levels, ranging from 0 (no income) to 15 (more than R40 000 per month)

Appendix B: Principal Component Analysis (PCA) and Mechanisms of Moral Disengagement Regression Results

This section presents the regression results of the first component from the PCA and each mechanism of moral disengagement.

TABLE A3 | Ordinary least squares (OLS) regression with principal component analysis.

	Donated amount 1	Donated amount 2	Donated amount 3	Donated amount 4	Donation frequency 1	Donation frequency 2	Donation frequency 3	Donation frequency 4
First component	−0.00590	−0.00474	−0.00322	0.00736	−0.0550**	−0.0483**	−0.0414*	−0.0395
	(0.00612)	(0.00615)	(0.00646)	(0.0137)	(0.0219)	(0.0211)	(0.0217)	(0.0607)
Perceived income1		−0.183**	−0.116	−0.114		−0.116	0.0325	−0.147
		(0.0921)	(0.0900)	(0.0890)		(0.253)	(0.261)	(0.269)
Perceived income2		−0.155*	−0.102	−0.101		−0.0784	−0.00167	−0.168
		(0.0888)	(0.0861)	(0.0853)		(0.238)	(0.245)	(0.254)
Perceived income3		−0.169*	−0.119	−0.119		−0.0257	0.0347	−0.109
		(0.0889)	(0.0861)	(0.0854)		(0.238)	(0.245)	(0.255)
Perceived income4		−0.140	−0.107	−0.108		0.229	0.250	0.159
		(0.0938)	(0.0906)	(0.0903)		(0.255)	(0.260)	(0.270)
Actual income		0.00131	0.0122			−0.361***	−0.288***	
		(0.0240)	(0.0245)			(0.0834)	(0.0830)	
Female			−0.0303	−0.0308			−0.0301	−0.0239
			(0.0193)	(0.0193)			(0.0632)	(0.0635)
Black			−0.0473*	−0.0463*			−0.0765	−0.0810
			(0.0274)	(0.0274)			(0.0847)	(0.0849)
Age			0.00224**	0.00225**			0.00389	0.00427
			(0.000877)	(0.000876)			(0.00273)	(0.00275)
Education			0.0136	0.0121			0.0868*	0.113**
			(0.0140)	(0.0138)			(0.0466)	(0.0466)
Employed			0.0271	0.0263			0.223***	0.250***
			(0.0202)	(0.0199)			(0.0701)	(0.0700)
i. Actual income × first component				−0.0130				−0.00145
				(0.0152)				(0.0638)
Constant	0.460***	0.618***	0.460***	0.475***	1.432***	1.763***	1.087***	0.874***
	(0.00935)	(0.0874)	(0.115)	(0.113)	(0.0305)	(0.232)	(0.333)	(0.338)
R-squared	0.001	0.008	0.033	0.033	0.007	0.041	0.061	0.050
N	1039	1039	1038	1038	1039	1039	1038	1038

Note: Dependent variables—donated amount and donation frequency. Standard errors are in parentheses. *t*-statistics are based on robust standard errors.
*$p < 0.10$. **$p < 0.05$. ***$p < 0.01$.

TABLE A4 | Ordinary least squares (OLS) regression with moral justification.

	Donated amount 1	Donated amount 2	Donated amount 3	Donated amount 4	Donation frequency 1	Donation frequency 2	Donation frequency 3	Donation frequency 4
Moral justification	−0.00228	−0.00176	0.000428	0.0000735	−0.0349***	−0.0305***	−0.0246**	0.00393
	(0.00345)	(0.00349)	(0.00366)	(0.00491)	(0.0119)	(0.0117)	(0.0121)	(0.0160)
Perceived income1		−0.184**	−0.118	−0.112		−0.110	0.0293	−0.0332
		(0.0922)	(0.0897)	(0.0896)		(0.252)	(0.260)	(0.265)
Perceived income2		−0.156*	−0.104	−0.0980		−0.0751	−0.00506	−0.0655
		(0.0888)	(0.0857)	(0.0857)		(0.237)	(0.244)	(0.250)
Perceived income3		−0.170*	−0.121	−0.116		−0.0317	0.0241	−0.0320
		(0.0889)	(0.0858)	(0.0857)		(0.237)	(0.243)	(0.250)
Perceived income4		−0.140	−0.108	−0.105		0.237	0.253	0.212
		(0.0938)	(0.0903)	(0.0904)		(0.254)	(0.259)	(0.266)
Actual income		0.00145	0.0123			−0.356***	−0.286***	
		(0.0240)	(0.0245)			(0.0831)	(0.0828)	
Female			−0.0279	−0.0281			−0.0295	−0.0283
			(0.0192)	(0.0191)			(0.0626)	(0.0627)
Black			−0.0462*	−0.0461*			−0.0710	−0.0677
			(0.0273)	(0.0274)			(0.0844)	(0.0844)
Age			0.00235***	0.00233***			0.00368	0.00392
			(0.000890)	(0.000890)			(0.00274)	(0.00275)
Education: Postgraduate degree			0.0140	0.0131			0.0850*	0.0908*
			(0.0140)	(0.0140)			(0.0465)	(0.0465)
Employed			0.0275	0.0265			0.221***	0.229***
			(0.0202)	(0.0202)			(0.0701)	(0.0701)
i. Actual income × moral justification				0.000440				−0.0349***
				(0.00379)				(0.0124)
Constant	0.474***	0.630***	0.452***	0.461***	1.645***	1.945***	1.251***	1.036***
	(0.0234)	(0.0888)	(0.121)	(0.119)	(0.0806)	(0.234)	(0.343)	(0.344)
R-squared	0.000	0.007	0.033	0.032	0.009	0.043	0.061	0.057
N	1039	1039	1038	1038	1039	1039	1038	1038

Note: Dependent variables—donated amount and donation frequency. Standard errors are in parentheses. *t*-statistics are based on robust standard errors.
*$p < 0.10$. **$p < 0.05$. ***$p < 0.01$.

TABLE A5 | Ordinary least squares (OLS) regression with advantageous comparison.

	Donated amount 1	Donated amount 2	Donated amount 3	Donated amount 4	Donation frequency 1	Donation frequency 2	Donation frequency 3	Donation frequency 4
Advantageous comparison	−0.00878	−0.00742	−0.00529	−0.00433	−0.0193	−0.0162	−0.0117	0.0483*
	(0.00582)	(0.00582)	(0.00589)	(0.00728)	(0.0199)	(0.0191)	(0.0188)	(0.0257)
Perceived income1		−0.179*	−0.113	−0.103		−0.130	0.0203	−0.0185
		(0.0919)	(0.0900)	(0.0897)		(0.260)	(0.267)	(0.268)
Perceived income2		−0.153*	−0.101	−0.0916		−0.0932	−0.0168	−0.0618
		(0.0886)	(0.0860)	(0.0859)		(0.244)	(0.250)	(0.250)
Perceived income3		−0.165*	−0.117	−0.110		−0.0404	0.0193	−0.0217
		(0.0887)	(0.0861)	(0.0861)		(0.244)	(0.250)	(0.251)
Perceived income4		−0.138	−0.106	−0.101		0.223	0.241	0.208
		(0.0936)	(0.0905)	(0.0906)		(0.261)	(0.265)	(0.266)
Actual income		0.000363	0.0117			−0.365***	−0.288***	
		(0.0240)	(0.0245)			(0.0833)	(0.0828)	
Female			−0.0300	−0.0303			−0.00774	−0.00886
			(0.0190)	(0.0190)			(0.0618)	(0.0618)
Black			−0.0470*	−0.0467*			−0.0647	−0.0627
			(0.0272)	(0.0273)			(0.0844)	(0.0842)
Age			0.00221**	0.00219**			0.00477*	0.00484*
			(0.000862)	(0.000862)			(0.00270)	(0.00271)
Education: postgraduate degree			0.0139	0.0124			0.0902*	0.0911*
			(0.0140)	(0.0140)			(0.0468)	(0.0467)
Employed			0.0275	0.0260			0.227***	0.231***
			(0.0202)	(0.0201)			(0.0703)	(0.0702)
i. Actual income × advantageous comparison				−0.00128				−0.0718***
				(0.00582)				(0.0210)
Constant	0.492***	0.643***	0.477***	0.486***	1.503***	1.840***	1.075***	0.866**
	(0.0237)	(0.0888)	(0.117)	(0.115)	(0.0783)	(0.245)	(0.344)	(0.340)
R-squared	0.002	0.009	0.033	0.033	0.001	0.037	0.057	0.058
N	1039	1039	1038	1038	1039	1039	1038	1038

Note: Dependent variables—donated amount and donation frequency. Standard errors are in parentheses. *t*-statistics are based on robust standard errors.
*$p < 0.10$. **$p < 0.05$. ***$p < 0.01$.

TABLE A6 | Ordinary least squares (OLS) regression with blame attribution.

	Donated amount 1	Donated amount 2	Donated amount 3	Donated amount 4	Donation frequency 1	Donation frequency 2	Donation frequency 3	Donation frequency 4
Blame attribution	−0.000972	−0.000659	−0.00109	−0.00269	−0.0137	−0.0120	−0.00949	0.0304*
	(0.00363)	(0.00361)	(0.00369)	(0.00484)	(0.0134)	(0.0131)	(0.0134)	(0.0170)
Perceived income1		−0.186**	−0.117	−0.114		−0.140	0.0162	−0.0368
		(0.0918)	(0.0898)	(0.0896)		(0.257)	(0.265)	(0.266)
Perceived income2		−0.157*	−0.103	−0.100		−0.0960	−0.0152	−0.0650
		(0.0884)	(0.0858)	(0.0857)		(0.242)	(0.249)	(0.251)
Perceived income3		−0.171*	−0.120	−0.118		−0.0460	0.0189	−0.0298
		(0.0886)	(0.0859)	(0.0858)		(0.242)	(0.249)	(0.251)
Perceived income4		−0.141	−0.108	−0.106		0.217	0.240	0.208
		(0.0935)	(0.0904)	(0.0905)		(0.259)	(0.264)	(0.267)
Actual income		0.000988	0.0121			−0.364***	−0.289***	
		(0.0240)	(0.0245)			(0.0835)	(0.0830)	
Female			−0.0292	−0.0292			−0.0117	−0.0117
			(0.0191)	(0.0191)			(0.0627)	(0.0627)
Black			−0.0466*	−0.0468*			−0.0662	−0.0624
			(0.0273)	(0.0273)			(0.0847)	(0.0846)
Age			0.00231***	0.00230***			0.00486*	0.00511*
			(0.000858)	(0.000857)			(0.00269)	(0.00269)
Education: postgraduate degree			0.0138	0.0138			0.0896*	0.0897*
			(0.0140)	(0.0139)			(0.0467)	(0.0467)
Employed			0.0271	0.0269			0.224***	0.227***
			(0.0202)	(0.0201)			(0.0706)	(0.0705)
i. Actual income × blame attribution				0.00189				−0.0470***
				(0.00392)				(0.0135)
Constant	0.466***	0.624***	0.463***	0.471***	1.507***	1.851***	1.089***	0.879***
	(0.0225)	(0.0893)	(0.117)	(0.116)	(0.0799)	(0.243)	(0.343)	(0.340)
R-squared	0.000	0.007	0.033	0.033	0.001	0.037	0.058	0.057
N	1039	1039	1038	1038	1039	1039	1038	1038

Note: Dependent variables—donated amount and donation frequency. Standard errors are in parentheses. *t*-statistics based on robust standard errors.
*$p < 0.10$. **$p < 0.05$. ***$p < 0.01$.

TABLE A7 | Ordinary least squares (OLS) regression with distorting consequences.

	Donated amount 1	Donated amount 2	Donated amount 3	Donated amount 4	Donation frequency 1	Donation frequency 2	Donation frequency 3	Donation frequency 4
Distorting consequences	−0.00178	−0.00141	−0.00179	−0.00320	−0.0378**	−0.0340**	−0.0320**	0.00636
	(0.00431)	(0.00432)	(0.00445)	(0.00587)	(0.0147)	(0.0143)	(0.0147)	(0.0200)
Perceived income1		−0.186**	−0.117	−0.114		−0.145	0.0126	−0.0381
		(0.0919)	(0.0899)	(0.0896)		(0.252)	(0.260)	(0.264)
Perceived income2		−0.157*	−0.103	−0.100		−0.102	−0.0173	−0.0649
		(0.0885)	(0.0859)	(0.0857)		(0.237)	(0.244)	(0.248)
Perceived income3		−0.171*	−0.120	−0.118		−0.0430	0.0244	−0.0177
		(0.0887)	(0.0860)	(0.0859)		(0.237)	(0.244)	(0.249)
Perceived income4		−0.141	−0.108	−0.106		0.211	0.236	0.202
		(0.0936)	(0.0905)	(0.0905)		(0.254)	(0.259)	(0.265)
Actual income		0.00136	0.0125			−0.356***	−0.283***	
		(0.0240)	(0.0245)			(0.0833)	(0.0828)	
Female			−0.0297	−0.0297			−0.0282	−0.0271
			(0.0192)	(0.0192)			(0.0627)	(0.0627)
Black			−0.0475*	−0.0475*			−0.0845	−0.0825
			(0.0274)	(0.0275)			(0.0849)	(0.0849)
Age			0.00227***	0.00226***			0.00407	0.00420
			(0.000866)	(0.000865)			(0.00270)	(0.00271)
Education: postgraduate degree			0.0136	0.0133			0.0854*	0.0878*
			(0.0140)	(0.0139)			(0.0465)	(0.0466)
Employed			0.0273	0.0269			0.226***	0.234***
			(0.0202)	(0.0202)			(0.0699)	(0.0699)
i. Actual income × distorting consequences				0.00174				−0.0472***
				(0.00454)				(0.0156)
Constant	0.469***	0.627***	0.468***	0.477***	1.619***	1.949***	1.256***	1.050***
	(0.0235)	(0.0890)	(0.119)	(0.117)	(0.0806)	(0.238)	(0.345)	(0.344)
R-squared	0.000	0.007	0.033	0.033	0.007	0.041	0.062	0.060
N	1039	1039	1038	1038	1039	1039	1038	1038

Note: Dependent variables—donated amount and donation frequency. Standard errors are in parentheses. *t*-statistics are based on robust standard errors.
*$p < 0.10$. **$p < 0.05$. ***$p < 0.01$.