Partisanship, Government Responsibility, and Charitable Donations

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Abstract

Who bears the responsibility for providing public goods? In this paper, we examine how alignment with the current president influences individuals' opinions about the normative role of government in welfare provision, and examine the behavioral consequences of these beliefs. In particular, we examine how changes in beliefs induced by electoral turnovers affect people's inclination to provide welfare privately through donating to charities. Using 17 years of US tax return data, we find that alignment with the government leads to a reduction in charitable donations. Specifically, when accounting for government spending, supporters of the incumbent government lower their charitable contributions, while detractors increase theirs. This shift in donation behavior is consistent with shifts in people's beliefs about the role and efficiency of the government, as partisans across the political spectrum report higher confidence in governments led by their preferred party and assign them greater responsibilities in addressing societal challenges.

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1 Introduction

Partisans often lack confidence in the ability of opposing governments to solve important societal problems (Morisi et al., 2019; Klein Teeselink and Melios, 2023). As a result, electoral turnovers induce fluctuations in people's perceptions of government's public good provision. Such variations in perceptions raise critical questions regarding how people respond in terms of providing those public goods themselves. Indeed, when individuals perceive a decline in the quality of the government's provision, to what extent are they willing to compensate this deterioration by stepping in personally? Understanding the mechanisms of this public-private substitution is vital for grasping how citizens adapt to compensate for ineffective governments.

The current paper examines partisans' substitution between public and private provision of public goods by investigating the effect of alignment with the government on charitable donations. The main idea is that those who oppose the incumbent government face relatively strong incentives to donate to charity, because they believe that the government cannot (or will not) provide the amenities they desire to see. We are specifically interested in the effect of alignment *conditional on government spending*, and hypothesize that substitution between private and public provision of public goods might occur even for a given level of government spending. This distinction differentiates our analysis from the classical crowding out literature that examines whether government spending itself reduces charitable donations (Warr, 1983; Roberts, 1984; Bergstrom et al., 1986; List, 2011; Andreoni and Payne, 2013).

To examine the relationship between alignment and donations, we use zip-level tax return data from the Internal Revenue Service (IRS). The IRS yearly publishes the average amount of tax deductions claimed for charitable donations in all US zip codes. We match this donation data with a zip-level index of presidential alignment that classifies zip codes as Republican, Democrat or Non-partisan. We then exploit the fact that electoral turnovers provide a natural experiment that moves partisan zip codes in and out of presidential alignment. Using non-partisan zip codes as a control group, this variation allows us to estimate the causal effect of presidential alignment on charitable donations.

We find that people living in both Republican and Democrat zip codes donate less money to charity during own-party presidencies, conditional on both the level and composition of government spending. The reduction is statistically and economically significant and amounts to an average decrease in donations of approximately 4.5%. We find similar, albeit smaller reductions in donations when partisans align with congressional majorities. For Republican zip codes, the reduction mostly results

from changes in the extensive margin of giving (fewer people give), whereas the reduction for Democrat zip codes is mostly driven by the intensive margin (donors give less). Ancillary analyses show that partisans also reduce political donations when their own party is in power. We additionally examine whether presidential alignment changes the composition of charitable donations, but find no evidence of such an effect.

In our next step, we examine the underlying mechanisms. To do so, we study people's beliefs about government using 40 years of data from the General Social Survey (GSS). We consider three sets of questions, pertaining to people's (i) confidence in the federal government, (ii) normative beliefs about the role of government, and (iii) beliefs about the level and composition of government spending. Our analyses indicate that when one's own party is in power, partisans having more confidence in the federal government and attribute greater normative problem-solving responsibilities to the government. As such, they believe the government is better equipped to provide public services, while they are also more inclined to believe that those services ought to be provided by the government in the first place. Consistent with these beliefs, partisans donate less to private charities when they support the president. Beliefs about government spending do not appear to play a major role in explaining our results, and neither do government grants to charities, charities' fundraising activities, or asymmetric responses to government spending.

2 Partisanship and the Role of Governments

Many contemporary policy debates revolve around the question of whether it is the responsibility of the government to solve major societal problems. Prominent examples are poverty, inequality, discrimination, climate change, and access to health care (Stiglitz, 1997). While Republicans typically envision a smaller role for government than Democrats (Grossmann and Hopkins, 2015), our results show that both groups assign greater problem-solving responsibilities to own-party governments. Consequently, even those who typically oppose big government cease to do so when their own party is in power. As such, these swings in beliefs potentially eliminate an important check on the growth of government.

The fact that partisans assign lower problem-solving responsibilities to other-party governments also relates to a broader literature on the effect of presidential alignment on beliefs (Nye, 1997; Peters, 1999; Newton, 2020; Rieger and Wang, 2021). Prior studies demonstrate the existence of a 'president-in-power effect', whereby voters whose partisanship matches that of the president report higher trust

in the federal government (Keele, 2005; Gershtenson et al., 2006), the economy (Evans and Andersen, 2006; Gerber and Huber, 2009, 2010), public institutions (Jilke, 2018), and democracy itself (Anderson and Guillory, 1997; Anderson and Tverdova, 2003; Blais and Gélineau, 2007).[1]

Last, our results suggest that beliefs about the role of government translate into real-world giving behavior. This finding adds to an ongoing debate on whether survey answers accurately reflect people's true beliefs about the world (Bullock and Lenz, 2019). Critics question the validity of survey measures because of misreporting, party cheerleading, virtue signaling, and social desirability bias (Krumpal, 2013; Prior et al., 2015; Bullock et al., 2015; Ansolabehere and Hersh, 2017; Peterson and Iyengar, 2021). To address concerns about survey validity, a small number of prior studies examine the link between political alignment, survey beliefs, and real-world behavior (Gerber and Huber, 2009; McGrath, 2017; Cullen et al., 2021; Mian et al., 2021; Kempf and Tsoutsoura, 2021; Giaccobasso et al., 2022). Gerber and Huber (2009), Cullen et al. (2021), Kempf and Tsoutsoura (2021), and Giaccobasso et al. (2022) show that variation in beliefs caused by changes in presidential alignment affect real-life consumption decisions, effort to evade taxes, and financial advice. By contrast, McGrath (2017) and Mian et al. (2021) find no evidence that rosier economic expectations induced by turnover elections affect consumption levels. Yet, none of these papers considers beliefs about the role of government. To the best of our knowledge, our results are the first to show that stated preferences about the efficacy and the normative role of government translate into real-world giving behavior.

3 Public Spending and Charitable Donations

The finding that presidential alignment reduces charitable donations provides an important contribution to our understanding of the substitution between public and private provision of public goods. Most of the substitution literature has focused on the crowding out hypothesis, which holds that government spending reduces charitable donations by lowering altruists' marginal utility of donations. The findings in this literature are inconclusive, however, and include incomplete crowding out (Kingma, 1989; Payne, 1998; Hungerman, 2005; Gruber and Hungerman, 2007), crowding in (Okten and Weisbrod, 2000), neither crowding out nor crowding in (Khanna et al., 1995; Manzoor and Straub, 2005), and non-monotonic effects (Payne, 2001; Bor-

[1]Because rosier economic expectations generally make people more inclined to give money to charitable causes, we might underestimate the true effect of alignment on donations (Wiepking and Bekkers, 2012).

gonovi, 2006; Andreoni and Payne, 2011*b*). Our analysis shows that a given level of spending invites very different donation responses, depending on whether partisans support or oppose the incumbent government. With some leap of faith, our finding could even reconcile some of the inconsistent prior results. To see why, consider a turnover election in which a high-spending Democrat president overtakes a low-spending Republican president. Our results show that Republicans will increase their donations after the election whereas Democrats reduce theirs, regardless of actual spending decisions. As such, one would find crowding out for Democrat-leaning charities, and crowding in for Republican-leaning charities.

Our findings also relate to a broader literature on the determinants of charitable giving (Vesterlund, 2006; Bekkers and Wiepking, 2011; List, 2011; Andreoni and Payne, 2013; Perez-Truglia and Cruces, 2017). Bekkers and Wiepking (2011) identify eight mechanisms that drive charitable giving, namely (i) awareness of need, (ii) solicitation, (iii) costs and benefits, (iv) altruism, (v) reputation, (vi) psychological benefits, (vii) values, and (viii) efficacy. Within this classification, our results mostly speak to the benefits of giving. Partisans likely believe that other-party government are poorly equipped to solve social problems, which raises the perceived benefits of charitable giving.

Another strand of literature examines the role of ideology in charitable giving (see Yang and Liu (2021) for a meta-analysis). Prior research focuses on the question of whether Republicans or Democrats are more charitable. Margolis and Sances (2013, 2017) show that Republicans tend to donate more, but that this relationship is driven by religion rather than ideology. Beliefs about government spending and social status appear to play only a small role in explaining charitable donations. Our results show that the relationship between ideology and giving is partly mediated by the party that is currently in power.

4 Data and Methodology

4.1 Data

To examine the effect of presidential alignment on charitable donations, we combine several independent data sources. For charitable donations, we use income tax data collected by the Internal Revenue Service (IRS). The IRS publishes yearly zip-level aggregates of all individual tax declarations. We use the amount of money spent on charitable donations claimed for tax deductions, as well as the adjusted gross income and the number of tax returns filed. Charitable donations are based on

all tax-paying citizens who decide to itemize donations on their tax return. The itemization of donations involves providing a list of individual charitable donations, which can then be subtracted from one's taxable income. Appendix A.1 provides a more detailed discussion of itemizing charitable donations. Donations data are available in 2002 and between 2004 and 2018. Because there is large variation between zip codes in terms of size and income, zip-level donations are replete with outliers. To reduce the influence of outliers related to size and income, we use zip-level donations as a fraction of zip-level income as our main outcome variable.[2,3] Our analysis excludes donations to political organizations, because these are not tax exempt. Section 7.3 presents an analysis of the relationship between presidential alignment and political donations.

Election data are from Dave Leip's Atlas of U.S. Presidential Elections (Leip, 1999). We consider county-level presidential election outcomes from 2000 to 2016. To match zip-level donations with county-level voting outcomes, we take the average election result of all counties in which a zip code is located. Most (72%) zip codes are fully subsumed in one county and the remaining 28% appear in multiple counties. To examine the robustness of our results, Section 5.1.4 considers an analysis using only the subset of zip codes that span one county, Section 5.1.5 considers an analysis of charitable donations at the county level, and Section 5.1.2 considers zip-level alignment based on millions of respondents in the Gallup Daily Tracking Poll.

We classify each zip code as Democrat, Republican or Non-partisan/Independent. Republican and Democrat zip codes are those in which the respective party received at least 50 percent of the votes in all presidential elections between 2000 and 2016. Non-partisan/Independent zip codes are those in which neither party received more than 60 percent of the vote share between 2000 and 2016, with both parties winning at least one election. The reason we use multiple elections to categorize zip codes rather than just the most recent election is that voter preferences tend to fluctuate, for example with current economic conditions (Brunner et al., 2011). Hence, the most recent election might not accurately reflect a zip code's political inclination a few years after the election. Our classification only considers stable patterns in voting behavior. The classification scheme labels 86% of all zip codes. Of these, 54% are labeled Republican, 22% Democrat and 24% Non-partisan. We examine the sensitivity of our results to different classification schemes in Section 5.1.1.

Our data cover the period 2002-2018.[4] We omit election years from our sample

[2]Table A12 shows a robustness check that uses donations as a fraction of salary as the outcome variable. All conclusions remain the same

[3]We multiply the outcome variable by 100 to obtain more readable coefficients.

[4]Donation data are missing for 2003.

Table 1: Summary statistics

	Republican zips		Democrat zips		Non-partisan zips	
	Pres. = Rep.	Pres. = Dem.	Pres. = Rep.	Pres. = Dem.	Pres. = Rep.	Pres. = Dem.
Zip codes	10,921	10,921	4,744	4,744	5,023	5,023
Donations/Income	1.51%	1.58%	1.82%	1.74%	1.50%	1.50%
Income	$46,229	$49,700	$74,193	$74,878	$55,944	$58,036
Unemployment rate	4.8%	7.6%	4.9%	8.1%	4.9%	7.8%

Notes: The table shows summary statistics. Statistics are shown for Republican, Democrat and Non-partisan zip codes separately, both during Republican presidencies and Democrat presidencies. *Zip codes* is the number of zip codes included in each category. *Donations/Income* is the average fraction of income donated to charities. *Income* is the average gross income in dollars. *Unemployment rate* is the average yearly unemployment rate.

to avoid potential crowding out of charitable donations by political donations.[5] We exclude zip codes that could not reliably be classified as Republican, Democrat, or Non-partisan, as well as zip codes for which donation data are incomplete.

Table 1 gives summary statistics. Our final sample consists of 10,921 Republican zip codes, 4,744 Democrat zip codes, and 5,023 non-partisan zip codes. Table 1 shows that people living in Republican zip codes donate more during Democrat presidencies than during Republican presidencies (1.58% vs. 1.51% of their income), whereas those living in Democrat zip codes donate more during Republican presidencies compared to Democrat presidencies (1.82% vs. 1.74%). The donation rate in non-partisan zip codes is equal to 1.50% both during Republican and Democrat-led governments. Average incomes are substantially lower in Republican zip codes than in Democrat zip codes. Income and unemployment tend to be higher during Democrat presidencies than Republican presidencies. These differences are consistent across groups, however, and hence do not pose problems for our identification strategy.

4.2 Methodology

Turnover elections provide a natural experiment that moves partisans in and out of presidential alignment. This variation allows us to investigate the causal effect of presidential alignment on charitable donations. Using non-partisan zip codes as a

[5]Section 5.1.7 shows an analysis that also includes election years, and Section 7.3 shows an analysis of political donations. All conclusions remain unchanged.

control group, we estimate the following model:

$$\begin{aligned} Donations_{it} = \beta_1 \times (Zip = Rep)_i \times (Pres = Rep)_t + \\ \beta_2 \times (Zip = Dem)_i \times (Pres = Dem)_t + \mathbf{X}_{it}\Omega + \alpha_i + \delta_t + \varepsilon_{it} \end{aligned} \tag{1}$$

$Donations_{it}$ is the average fraction of income donated to charitable organizations in zip code i in year t. $(Zip = Rep)_i$ and $(Zip = Dem)_i$ are dummy variables that take the value of 1 if zip code i is Republican or Democrat, respectively. $(Pres = Rep)_t$ and $(Pres = Dem)_t$ are dummy variables that takes the value of 1 if the president in year t is Republican or Democrat. $\mathbf{X}_{it}$ is a matrix of zip and county level control variables that include county-level unemployment and zip-level income per capita. α_i are zip code fixed effects that control for unobserved time-invariant zip code characteristics, which include partisan leaning, culture, and religion. δ_t are year fixed effects that control for aggregate time-varying factors that affect all zip codes simultaneously. These factors include the level and composition of spending by the federal government, as well as general economic conditions.[6] We also consider alternative specifications with state-by-year fixed effects. We cluster standard errors at the zip code level to account for serial correlation within zip codes. The main parameters of interest are β_1 and β_2, which measure the effect of presidential alignment on charitable donations for Republican (β_1) and Democrat (β_2) zip codes.[7]

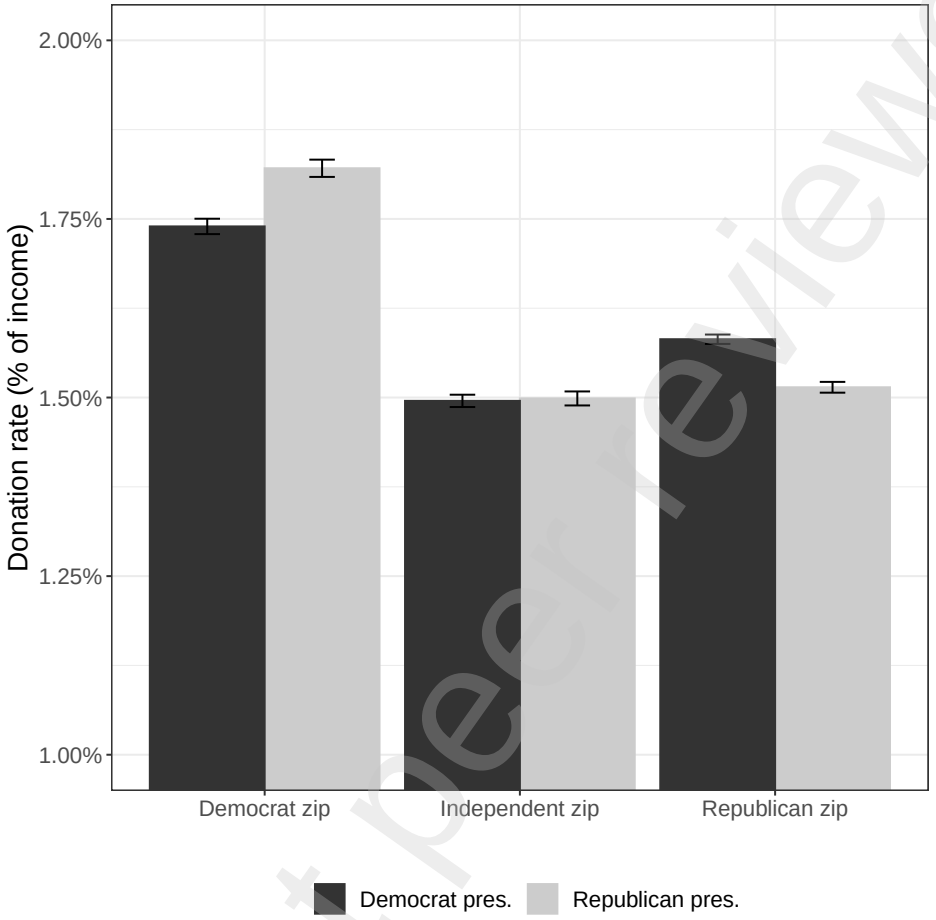
5 Results

We start our analysis by visualizing the raw average donation rates in Democrat, Independent, and Republican zip codes during Democrat and Republican presidencies without any controls. Figure 1 shows preliminary evidence that alignment with the government crowds out charitable donations. Both Democrat and Republican zip codes donate a substantially larger fraction of their income during other-party presidencies, whereas the donation rate in our control group—Independent zip codes—does not change. Figure A1 in the Appendix shows a scatterplot of zip-level donation rates during Republican and Democrat presidencies against zip codes' average Republican vote share between 2000 and 2016. Again, we find that Republican

[6] Our two-way fixed effects specification may raise questions about negative weights (see e.g. de Chaisemartin and D'Haultfœuille, 2020). Because treatment never overlaps between groups, however, our methodology never compares newly treated units with already treated units, and negative weights do not occur (estimated using (de Chaisemartin et al., 2019)). The minimum weight is 0 and the maximum weight is 0.000028.

[7] The inclusion of zip fixed effects, year fixed effects, and alignment effects for both Republicans and Democrats precludes adding an additional interaction variable between non-partisan zip codes and Republican/Democrat presidents.

Figure 1: Donation rate across presidencies



Notes: The figure shows donations as a fraction of income during Democrat (dark grey) and Republican (light grey) presidencies. Donation rates are shown separately for Democrat, Independent, and Republican zip codes. The bars show the average donation rate across zip codes of a particular partisan denomination.

zip codes donate more during Democrat presidencies, whereas Democrat zip codes donate more during Republican presidencies.

Table 2 presents our main regression results. Our baseline model (Model 1) corroborates the notion that presidential alignment causes a decrease in charitable donations. People living in either Republican or Democrat zip codes significantly reduce their donations during other-party presidencies as compared to people in the same year who live in non-partisan zip codes. That is, for a given level and composition of government spending, those who support the incumbent government reduce their private provision of public goods, whereas those who oppose the government increase their provision. The change is largest in absolute terms for Democratic zip codes: for every $1000 dollars earned, they donate 78 cents less when they support the government. Republicans donate roughly 71 cents less during own-party pres-

Table 2: Effect of presidential alignment on charitable donations

	Model 1	Model 2	Model 3	Model 4
Republican zip x Republican pres.	−0.071***	−0.071***	−0.050***	−0.049***
	(0.004)	(0.004)	(0.005)	(0.005)
Democrat zip x Democrat pres.	−0.078***	−0.075***	−0.062***	−0.059***
	(0.005)	(0.005)	(0.006)	(0.006)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	248,256	248,126	248,256	248,126
Adjusted R^2	0.825	0.826	0.834	0.835

Notes: The table shows the estimated effect of alignment with the incumbent president on the fraction of income donated to charitable organizations. The outcome variable is expressed in percentages. *Republican zip* and *Democrat zip* are indicator variables that take the value of 1 if a zip code is Republican or Democrat, respectively. *Republican pres.* and *Democrat pres.* are indicator variables that take the value of 1 if the incumbent president is Republican or Democrat. *Controls* consists of zip-level gross income and county-level unemployment. Standard errors are given in parentheses. Standard errors are clustered at the zip-level. Asterisks denote significance at the 0.01 (***), 0.05 (**) and 0.1 (*) level.

idencies. In relative terms, Republicans and Democrats zip codes give 4.6% and 4.4% less to charitable organizations during own-party presidencies.

Model 2, 3 and 4 show the results for three alternative specifications. Model 2 adds zip-level income and county-level unemployment as additional control variables. These account for time-varying local economic conditions. Model 3 adds state-by-year fixed effects to control for time-varying factors that might differ at the state-level. One example is state-level variation in government spending. Model 4 includes both economic controls and state-by-year fixed effects. The conclusions remain unchanged in each of these specifications. Across all four specifications, the coefficients for Democrats and Republicans are not significantly different from each other (all p-values between 0.074 and 0.466).

In our next step, we explore whether the observed reduction in charitable giving results from a reduction in the number of donors, or a decrease in the average donation per donor. In other words, we ask whether presidential alignment affects the intensive or the extensive margin of giving. To do so, we estimate Equation (1) with two different outcome variables: the average amount given per donor (intensive margin), and the fraction of households that give to charity (extensive margin).

The results in Table 3 show an interesting asymmetry: alignment mostly affects the intensive margin in Democrat zip codes, and the extensive margin in Republi-

Table 3: Intensive and extensive margin of giving

	Model 1	Model 2	Model 3	Model 4
Panel A: Intensive margin				
Republican zip x Republican pres.	−0.082***	0.087*	−0.062*	0.076*
	(0.032)	(0.048)	(0.034)	(0.044)
Democrat zip x Democrat pres.	−0.243***	−0.090*	−0.296***	−0.157***
	(0.048)	(0.046)	(0.057)	(0.052)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	242,430	242,300	242,430	242,300
Adjusted R^2	0.579	0.666	0.583	0.675
Panel B: Extensive margin				
Republican zip x Republican pres.	−0.245***	−0.188***	−0.323***	−0.198***
	(0.032)	(0.032)	(0.033)	(0.032)
Democrat zip x Democrat pres.	−0.022	0.012	−0.111***	−0.116***
	(0.043)	(0.042)	(0.042)	(0.042)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	248,256	248,126	248,256	248,126
Adjusted R^2	0.954	0.954	0.965	0.966

Notes: The table shows the estimated effect of alignment with the incumbent president on intensive and extensive margin of charitable giving. The outcome variable in Panel A is the average amount of money given to charity by each donor. The outcome variable in Panel B is the fraction of people living in a zip code that donate to charity. Other definitions are as in Table 2.

can zip codes. In other words, during own-party presidencies, a given number of Democrat donors typically give smaller amounts, whereas a smaller number of Republicans tend to give constant amounts. It is important to note, however, that the IRS only publishes *itemized* donations. One interpretation of the asymmetry, therefore, is that relatively many Republican donors are on the margin of itemizing their donations. As such, an equal-sized decrease in donations among Republicans and Democrats might lead to an extensive margin response among the former, and an intensive margin response among the latter. This interpretation is further corroborated by the fact that Republicans are on average poorer than Democrats, which arguably pushes them closer to the itemization threshold.

5.1 Robustness Checks

The current section reports a number of checks that examine the robustness of our results. First, we examine the sensitivity of our results to different party classification schemes. Second, we consider an alternative alignment measure based on zip-level survey data. Third, we analyze whether stronger partisan identification amplifies the effect of alignment on donations. Fourth, we impose stricter inclusion criteria for zip codes. Fifth, we aggregate donations at the county-level. Sixth, we re-run our analysis for the sample period before US government introduced the "Tax Cuts and Jobs Act". Seventh, we examine the sensitivity of our results to not excluding election years. Eight, we restrict our sample to only the first and last year before and after turnover elections. Last, we weight zip codes by the number of returns filed.

5.1.1 Alternative party classification

In our main analysis, we classify zip codes either as Republican or Democrat if the respective party received at least 50% of the votes in all presidential elections between 2000 and 2016, or as non-partisan if neither party received more than 60% of the vote share during these years, with both parties receiving a majority at least once. Here, we consider four alternative classification schemes that either loosen or tighten our definitions of partisanship.

We first impose a stricter definition of partisanship by classifying zip codes as Republican/ Democrat if they received at least 60% of the vote share between 2000 and 2016. In this alternative classification, partisan zip codes have a stronger leaning towards one party than in our main specification. Hence, insofar as partisanship drives our results, we should expect the effect of alignment to be stronger. Consistent with this hypothesis, the estimation results in Panel A of Table A3 show that the estimated reduction in charitable donations increases by more than 50 percent compared to our main results. The additional reduction in donations is particularly pronounced for Democrat zip codes, which now reduce their donations almost twice as strongly as Republican zip codes.

Second, we loosen the definition of partisanship by defining Republican/Democrat zip codes as those where one party has a consistent majority. Because third parties sometimes take up a significant proportion of the votes, zip codes may be classified as partisan even if the largest party receives less than 50% of the vote share. A looser definition of partisanship should intuitively reduce the estimated effect sizes. Indeed, the results in Panel B of Table A3 show that partisans on both sides of the

spectrum divest slightly less during own-party presidencies. Nevertheless, the effect remains statistically and economically significant.

Third, we first tighten and then loosen the definition of non-partisanship. To do so, we first classify non-partisan zip codes as those in which neither party takes up more than 55% of the votes between 2000 and 2016. Then, we impose that non-partisan zip codes require that neither party takes up more than 70% of the votes during this period. For both analyses, we maintain the condition that each party must have won at least one election. Panels C and D in Table A3 show the results. The estimated effect sizes are similar to our main specification.

Last, instead of using average vote shares between 2000 and 2016, we base our partisan classification on the Republican/Democrat vote shares in the most recent presidential election.

We use the fraction of votes going to the party of the winning candidate as our measure for alignment. We also include an interaction between alignment and a dummy variable for whether the winner was Republican. This analysis deviates from our main specification in two ways. First, the explanatory variable here captures not only whether a zip code supports the government, but also the degree of support. Second, the analysis allows zip codes to switch between supporting Democrats and Republicans. The advantage of the current analysis is that it relies on the most recent information on partisan alignment. The disadvantage is that partisan sentiments are variable, such that the most recent election might not be an accurate alignment measure three years after.

Table A4 shows the results. Similar to our main results, supporting the incumbent president in the most recent election is associated with a decrease in private charitable donations. The reduction appears to be stronger for Democratic support than for Republican support, as exemplified by the positive interaction between the *Degree of support* and *Republican pres.* variables. That said, our main crowding out result replicates when we base partisanship on the most recent election.

5.1.2 Alternative alignment data

Our analyses thus far rely on county-level voting records to measure zip-level political orientation. There are two potential problems with this approach, however, because (i) some zip codes might vote in opposition to the majority of a county, and (ii) high-income households are more likely to itemize their donations. Consequently, county-level voting patterns might not reflect the orientation of a zip code's population of itemizers. To solve both problems, we consider alternative zip-level alignment data from the Gallup Daily Tracking Survey, a daily survey of 1,000 US citizens

administered by the Gallup Organization. We use data between 2008 and 2019 to measure the fraction of respondents per zip code that identifies as Republican, Democrat, or Independent. We consider two alignment measures, one that captures all survey respondents in a zip code, and another that captures all survey respondents whose yearly income is above $60,000 (and who are most likely to itemize their donations). To classify zip codes by partisan allegiance, we assume that zip codes in which at least 60 percent of respondents identify as either Republican or Democrat are partisan, whereas zip codes in which neither party gathers 60 percent of support are non-partisan.[8,9] We then use the same methodology as before to estimate the effect of alignment on charitable donations.

Table A5 shows the results for zip-level classification based on all survey respondents (Panel A), and high-income survey respondents (Panel B). Consistent with our main results, both panels show a statistically significant reduction in charitable donations when partisan zip codes align with the incumbent president. Hence, we conclude that our main finding—presidential alignment crowds out charitable donations—holds true even when we consider zip-level political preferences and when we base those preferences only on people who are most likely to itemize their donations.

One additional concern might be that our control group—zip codes in which neither Republicans nor Democrats have large majorities—might actually be *more* politically engaged than zip codes in which one party dominates, because the elections are by definition more contentious. We therefore consider an alternative control group of zip codes in which more than 60% of Gallup respondents identify as Independent. The results are in Panel C of Table A5. Although the current analysis relies on a much smaller sample size, our main conclusions are similar.

5.1.3 Continuous alignment

Thus far, we have treated partisanship as an indicator variable that can take one of two values: Republican or Democrat. The binary nature of this variable ignores, however, that some zip codes are more partisan than others. The current section

[8]When comparing the Gallup classification with our main classification, we find that 88% of zip codes classified as Republican in the Gallup data are also classified as Republican in the main data. For Democrats, this proportion is 72%.

[9]We also consider another alternative alignment measure based on the estimated ideological leaning of political donations in a zip code. We code zip codes as Republican (Democrat) if a zip code's average cfscore (a measure of ideological orientation of donations) is above 0.5 (below -0.5), and we code zip codes as non-partisan if the cfscore is between -0.5 and 0.5 (see Bonica, 2014, for details). Table A6 shows the results. Consistent with our main analysis, we find that alignment, based on political donations, as measured by political donations. It should be noted, however, that donors tend to be relatively extreme in their partisanship.

examines whether the effect of alignment changes depending on the degree of support for the incumbent president. To this end, we modify Equation (1) by adding three-way interactions between Republican/Democrat zip codes, Republican/Democrat presidents, and the average Republican/Democrat vote share between 2000 and 2016. These interactions measure whether the effect of alignment on donations changes depending on the degree of partisan support. Intuitively, we should expect that highly partisan zip codes respond more strongly to presidential turnovers than more moderate zip codes.

Table A7 shows the results. As predicted, higher Republican/Democrat vote shares are associated with a larger reduction in charitable donations during own-party presidencies. This effect is most pronounced for Democrat zip codes, but the three-way interactions are highly significant for both groups. The estimated effect sizes are mostly impervious to including additional control variables. Hence, we conclude that the degree of partisanship amplifies the negative effect of presidential alignment on donations.

5.1.4 One-county zip codes

In our main analyses, we define a zip code's vote share as the average vote share across all counties in which the zip code is located. Although this procedure is arguably reasonable for the 72% of zip codes that only belong to one county, one may be concerned that we misclassify the remaining 28% that cover multiple counties. To address this concern, the current section examines the sensitivity of our results when we only consider one-county zip codes.

Table A8 in the Appendix shows the estimation results. Compared to the main results, the estimated effect of alignment on donations does not perceptibly change. Across specifications, we find an economically and statistically significant negative effect of alignment on the amount of charitable donations for the subset of one-county zip codes.

5.1.5 County-level results

Our analyses rely on a multilevel structure, whereby we measure donations at the zip code level, but elections at the county level. County-level elections, however, might not be representative for all zip codes within that county. Hence, our main specification might misclassify some zip codes for which the election results do not align with the political orientation of the county. The current section examines the robustness of our results to using donation data at the county-level rather than the

zip code level. We use the same IRS data, but this time we exploit their county-level aggregates. These data are available from 2011 to 2018. The current analysis therefore considers a slightly shorter time span than our main analysis.

Table A9 shows the effect of presidential alignment on charitable donations at the county-level. Consistent with our main analysis, we find that alignment crowds out charitable giving. For Democrat counties, the effect is negative and statistically significant across specifications. For Republican counties, the effect is also consistently negative, but sometimes statistically significant and sometimes statistically insignificant. Nevertheless, the current analysis replicates the general pattern of our main results.

5.1.6 Tax Cuts and Jobs Act

In 2017, the United States passed the "Tax Cuts and Jobs Act" (TCJA). This act made it less beneficial to itemize deductions for charitable donations, resulting in a reduction in the amount of taxpayers that itemize their deductions. Because our data relies on itemized deductions as a proxy for charitable donations, the TCJA could potentially confound our results. To examine this possibility, we re-run our analyses excluding 2017 and 2018 such that our sample strictly precedes the implementation of the TCJA.

Table A10 presents the results. Consistent with our main results, we find that support for the president leads to a reduction in charitable donations. The estimated reduction in donations are similar to our main analysis. The effect remains highly statistically significant.

5.1.7 Including election years

In our main analysis, we exclude election years to avoid contamination and potential crowding out from political donations.[10] Here, we examine the robustness of our results to omitting this exclusion. Table A11 shows the results. We find similar results to our main analysis, as presidential alignment still leads to a significant reduction in charitable donations. Moreover, the estimated effects are also similar. Hence, excluding election years does not seem to affect our results.

5.1.8 One year before and after election

To further zoom in to our finding that electoral turnovers affect charitable donations, we might consider only the first year before and after the election. Although such

[10]See Section 7.3 for an analysis of alignment and political donations.

an analysis drastically reduces our sample size, it also reduces the influence of other factors that might influence donation decisions. We therefore estimate our main specification only for the years 2007, 2009, 2015, and 2017, which are the first and last years before and after the turnover elections of 2008 and 2016. The results in Table A14 are similar to our main results.

5.1.9 Weighted regressions

A last consideration is that we currently treat all zip codes equally. A potential issue is that some zip codes are much larger than others, which means that we potentially throw away valuable information. To account for zip code size, we estimate a weighted regression, where we weight zip codes by the number of returns filed. Table A15 presents the results. The estimates are both quantitatively and qualitatively similar to our main findings.

6 Mechanisms

To understand the mechanism underlying partisans' reduction in charitable donations during presidencies led by the opposite side (conditional on the level and composition of government spending), we consider several competing channels. First, we present an analysis that allows for asymmetric responses to government spending. Second, we investigate how alignment affects partisans opinions about the government, including its efficacy, the responsibilities it should undertake, and the level and composition of spending. Third, we examine fluctuations in government grants to Democrat/Republican-leaning charities during presidencies of both sides, as well as charities' fundraising activity.

6.1 Government spending

The classic crowding out literature would suggest that the observed reduction in charitable donations might be driven by changes in government spending that coincide with presidential turnovers. Although this explanation could not account for our symmetric result for Republicans and Democrats (after each turnover, one group increases their donations while the other decreases theirs) and our year fixed effects control for both the level and the composition of government spending, it may nevertheless be the case that Democrats and Republicans react differently to a given level of spending. Table A16 in the Appendix shows an analysis that allows for partisan differences in the effect of government spending on giving behavior. The

results of these alternative specifications closely correspond to our main analysis. We also note that we consider specifications that include state fixed effects in our main analyses, which allow for different responses at the state level. Taken together, the current analysis suggests that our results are unlikely to be explained by either government spending or asymmetric responses to government spending.

One may argue, however, that it is not government spending *per se* that drives crowding out, but instead people's beliefs about government spending. To test this hypothesis, we use General Social Survey (GSS) data from 1983 to 2018 (Smith et al., 2018).[11] We consider 15 questions that ask respondents to rate the current level of spending on 15 different categories as too much (2), just about right (1), or too little (0). We use subjects' self-identified party orientation (Republican/Democrat/Independent) to create the same three political groupings as before. As control variables, we include partisanship, year fixed effects, income, unemployment, age, gender, education, marital status, race, and the number of children. For spending beliefs to explain our results, we should find that both Democrats and Republicans deem spending too low when the opposite party is in power.

Figure A4 shows the results. We find little evidence that presidential alignment affects beliefs about governments' fiscal policy. If anything, partisans seem to think that the other party spends too much on some sectors, which should engender a reduction rather than an increase in donations. Hence, we conclude that neither government spending nor beliefs about government spending can explain our main result.

6.2 Beliefs about the efficacy and role government

In our next step, we consider two more sets of beliefs about the government from the GSS: confidence in the federal government and normative beliefs about the role of government. For the first set of questions, we consider a survey item that asks respondents to rate their confidence in the people running the federal government on a three-point scale ranging from 'hardly any' to 'a great deal' (see (Klein Teeselink and Melios, 2023) for a detailed analysis of this question over time). The main argument is that a lack of confidence in the federal government implies the belief that the current government is poorly equipped to provide important government services. As such, those who lose trust in the government face relatively strong

[11]The GSS is an annual/biannual face-to-face survey administered by the National Opinion Research Center at the University of Chicago and contains questions on a wide range of political, economic and religious topics. Each year's sample is an independent, nationally representative cross-section of American adults.

incentives to compensate for the poor government performance, and donate more to charity.

Table A17 in the Appendix presents the results. Consistent with the notion that people with little trust in the efficacy of the government give more to charity, we show that both Republicans and Democrats report significantly lower levels of confidence in the federal government when the president is of the opposite party. In conjunction with our donation result, this finding provides a plausible channel through which alignment affects donations.

For the second set of questions, we consider four questionnaire items that ask respondents about the normative role of government. In particular, they have to rate whether it should be the role of the federal government or private entities to (i) solve problems, (ii) help the sick, (iii) help the poor, and (iv) help African Americans. The scale ranges from 1 to 5, where higher numbers correspond to the belief that the government should be responsible for solving an issue, and lower numbers to the belief that private parties should be responsible. Here, the argument would be that those who assign a greater normative problem-solving responsibility to the government should assign less weight to charitable organizations, and thus donate less. Those that assign a smaller role, by contrast, are more likely to seek alternative routes such as private donations to solve those problems.

Figure A2 in the Appendix shows the effect of alignment with the government on people's normative beliefs about the role of government. The left panel shows the for Republicans, the right panel for Democrats. We find that partisans on both sides of the spectrum attribute greater problem-solving responsibilities to governments they support. Compared to Independents, both Republicans and Democrats are more likely to state that own-party governments are responsible for solving the country's problems, helping the sick, and helping African Americans. The assignment of greater problem-solving responsibilities to own-party governments provides an additional reason for why partisans reduce charitable donations: Partisans believe that governments they support should solve the country's problems, whereas private entities should solve those same problems during other-party presidencies. Consistent with the latter belief, out-party partisans increase their charitable contributions.

6.3 Government grants and fundraising activity

To distinguish our results from classical crowding out effects, it is important to show that Republican and Democrat charities do not receive more government funding during own-party presidencies (Andreoni and Payne, 2003, 2011*b*,*a*; Andreoni et al., 2014). To address this concern, we use a unbalanced representative panel of 29,112

individual charities between 1989 and 2012 (Urban Institute, 2022). For each charity, we consider the amount of money they receive from government grants, as well as their total fundraising expenses. Because we do not directly observe whether a charity is Republican or Democrat-leaning, we consider two proxies for partisanship. First, we examine whether charities registered in Republican or Democrat counties receive more grants and spend less on fundraising during own-party presidencies. Then, we examine whether charities focused on Republican or Democrat issues (crime and religion for Republicans, international aid, environment, and civil rights for Democrats) receive more funds depending on the party of the president. Appendix A.3 describes the data and methodology in more detail.

Across multiple analyses and specifications, shown in Tables A1 and A2 in the appendix, we find no evidence that the partisan orientation of the government affects either the amount of grants allocated to particular charities or charities' fundraising activity. Hence, government grants and fundraising activity cannot explain why people reduce charitable donations during own-party presidencies.

7 Ancillary Analyses

Our main analysis demonstrates that partisans reduce their charitable donations when they support the incumbent president. The current section extends that result in three directions. Section 7.1 examines how donations respond to alignment with the majority party in Congress, Section 7.2 examines the effect of alignment with the president on the composition of charitable donations, and Section 7.3 examines the relationship between alignment and political donations.

7.1 Alignment with Senate and House majority

Our main results show that alignment with the president leads to a reduction in charitable donations. Because the House of Representatives and the Senate also exert significant influence over policy-making, the current section examines whether alignment with Congressional majorities also affects donation decisions. To this end, we use the same zip-level classification as before, but add additional dummy variables for whether a zip code's partisanship aligns with the majority party in the House and Senate. For the sake of parsimony, we pool the effects for Democrats and Republicans.[12] We exclude election years by removing all even years from the analysis.

[12]Separately estimating each effect for Republicans and Democrats does not materially alter our results.

Table 4: Effect of congressional and presidential alignment on charitable donations

	Model 1	Model 2	Model 3	Model 4
Support Pres.	−0.049***	−0.046***	−0.044***	−0.041***
	(0.003)	(0.003)	(0.003)	(0.003)
Support Senate	−0.012***	−0.009***	−0.020***	−0.019***
	(0.003)	(0.003)	(0.003)	(0.003)
Support House	−0.007**	−0.008**	−0.010**	−0.011***
	(0.003)	(0.003)	(0.004)	(0.004)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	147,528	147,463	147,528	147,463
Adjusted R^2	0.872	0.873	0.878	0.878

Notes: The table shows the estimated effect of alignment with the president, Senate, and House of Representatives on charitable giving. *Support Pres.*, *Support Senate* and *Support House* are dummy variables that take the value of 1 if a zip code's partisan classification is the same as the party of the president or the majority party in the Senate and House. Other definitions are as in Table 2.

Table 4 shows the results. Consistent with our main analysis, we find that presidential alignment significantly reduces charitable donations, even after controlling for alignment with House and Senate majorities. Nevertheless, alignment with the majority party in either the Senate or the House exerts an independent, negative influence on partisans' donations. Hence, we conclude that our main result—support for the government crowds out charitable donations—extends to other offices of government than just the president.

7.2 Composition of donations

Another important consideration is that presidential alignment might not only affect the *level* of charitable donations, as shown in Section 5, but also the *composition*. There are at least two ways in which the composition might change. First, partisans might believe that opposed governments are less equipped to solve some problems compared to others, as suggested by theories of issue ownership (Petrocik, 1996). To counterbalance the main inadequacies, people might then shift resources to those problems the government is least capable of addressing. Another possibility is that people respond to changes in the (perceived) composition of government spending between Republican and Democrat governments. It should be noted, however, that our analysis of spending beliefs in Section 6.2 shows little evidence of such shifts.

To examine the composition of spending, we use IRS Form 990 data for donation

receipts of individual charities. Form 990 is an information return document that most charities need to file each year. The IRS classifies charities by their activity codes using multiple classification schemes. In the current analysis, we use their broader taxonomy which consist of 8 categories such as education, environment, health care and international aid.[13] We aggregate yearly charity receipts for each activity code at the county level, and match these aggregates with election data. Our main outcome measure is the sum of donations from individuals, gifts, and grants as a fraction of a county's income. Appendix A.2 in Appendix gives a detailed description of the data.

Our analysis relies on the assumption that at least some fraction of charitable donations are given to local charities, such that county-level donation receipts can proxy for county-level charitable donations. We therefore first investigate whether we can replicate our main result using charity receipt data. Because our composition analysis uses counties rather than zip codes as the unit of measurement, we compare the results to our county-level analysis using IRS data. We find that the estimated effect of alignment with the president is very similar when we use county-level charity receipts (Table A18 in the Appendix) and county-level itemized donation data from the IRS (Table A9 in the Appendix). Hence, we have reason to believe that county-level charity receipts may be a valid proxy for county-level donations. Moreover, the fact that we find similar results when using charity donation receipts and itemized donations mitigates the concern that the observed reduction in donations is driven entirely by tax evasion from out-party partisans who decide to (incorrectly) itemize their donations (Cullen et al., 2021). To examine changes in composition, we estimate the following model for each activity code $a \in \{1, 2, \ldots, 26\}$,:

$$\begin{aligned} Donations^{a}_{it} = \beta_1 \times (County = Rep)_i \times (Pres = Rep)_t + \\ \beta_2 \times (County = Dem)_i \times (Pres = Dem)_t + \mathbf{X}_{it}\Omega + \alpha_i + \delta_t + \varepsilon_{it} \end{aligned} \tag{2}$$

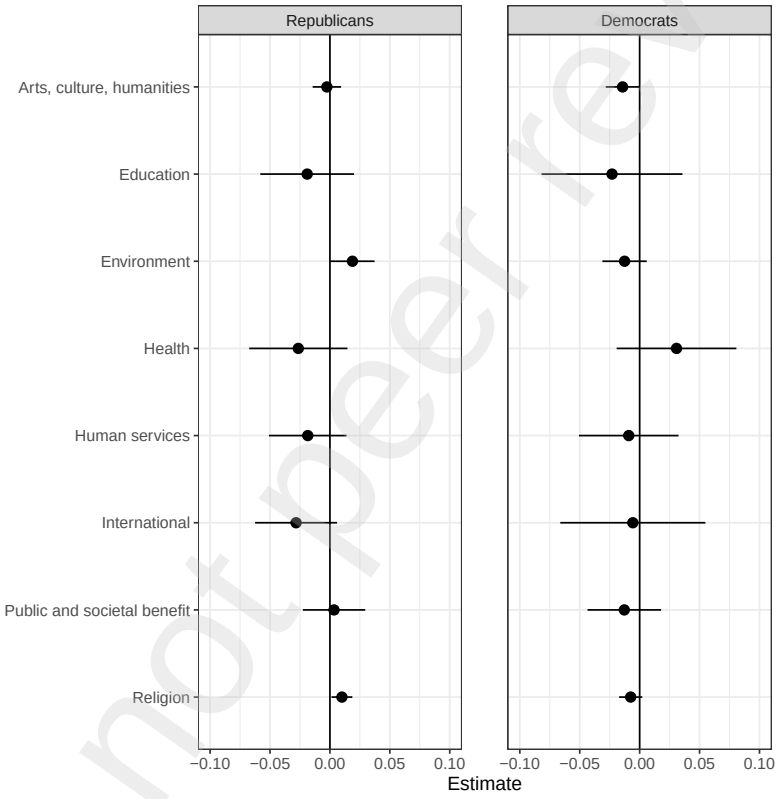
$Donations^{a}_{it}$ denotes donation receipts across all charities operating under activity code a in county i in year t per dollar earned in that county. $(County = Rep)_i$ and $(County = dem)_i$ are indicator variables that take the value of 1 if a county is classified as Republican or Democrat, respectively. All other definitions are as in Equation (1). Negative (positive) β_1 and β_2 coefficients suggest that partisans donate more (less) to charities in a particular category during own-party presidencies compared to other-party presidencies.

Figure 2 summarizes the results. The left panel shows the effect for Republicans,

[13]Figure A5 in the appendix shows the results for an analysis across 26 categories. All conclusions are the same.

the right panel shows the effect for Democrats. For most activity domains, alignment does not significantly affect charity receipts. For Democratic counties, we find a statistically significant effect on charities focusing on Arts & Culture (negative). For Republican counties, we find significant effect for the environment and religion (positive). Given the large number of parameter estimates, however, we cannot exclude the possibility that these findings are simply statistical noise.

Figure 2: Effect of presidential alignment on the composition of charitable donations



Notes: The figure shows the effect of presidential alignment on charitable donations across eight activity codes. The horizontal axis depicts the estimated effect of alignment on donations as a fraction of income. The left panel shows the estimated treatment effect for Republicans and the right panel shows the effect for Democrats. The figure shows point estimates and 95% confidence intervals for each variable.

Taken together, we do not find compelling evidence that the composition of charitable donations changes when counties move in an out of presidential alignment. This result is consistent with our analysis of beliefs about government spending in Section 6.2, which shows little evidence that these beliefs shift with electoral turnovers. Instead, it seems to be the case that partisans continue donating to the same type of charities independent of who is leading the government, but simply reduce the amount of donations when the opposite party is in charge.

Table 5: Effect of alignment on political donations

	Model 1	Model 2	Model 3	Model 4
Republican zip x Republican pres.	−0.211	−0.216	0.143	0.187
	(0.172)	(0.177)	(0.195)	(0.202)
Democrat zip x Democrat pres.	−1.137***	−1.156***	−0.851***	−0.910***
	(0.181)	(0.181)	(0.186)	(0.187)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	38,783	38,781	38,783	38,781
Adjusted R^2	0.499	0.499	0.521	0.522

7.3 Political donations

Our main analysis focuses on itemized charitable donations that people declare on their tax returns. Because donations to political organizations are not tax deductible, however, these are excluded from our analysis. Hence, if people substitute between charitable donations and political donations, the observed reduction in charitable giving might be offset by an increase in donations to political organizations (Yildirim et al., 2020; Karol, 2023). To examine this possibility, the current section studies the effect of presidential alignment on political donations.

We use data from the Database on Ideology, Money in Politics, and Elections (Bonica, 2015). The data contain all political contributions recorded by the Federal Elections Commission. For the period 2002 to 2015, we consider yearly donations to presidential candidates, aggregated at the zip code of the contributor. Our outcome variable is the sum of political donations as a fraction of total income in a zip code. To reduce the effect of outliers, we exclude zip codes for which donations as a fraction of income is above the 99th percentile in any year.[14] To estimate the effect of alignment, we use the same methodology as before.

Table 5 shows the results. We do not find that charitable donations are offset by political donations. In fact, our results provide strong evidence that people living in Democrat zip codes *reduce* their donations to presidential campaigns during own-party presidencies, such that both charitable and political donations are lower. For Republicans, is statistically insignificant. Taken together, these results suggest that political donations do not make up for the reduction in charitable donations during own-party presidencies.

[14]There exist zip codes with extreme outliers, for example because one or more rich PACs are registered in a particular zip code.

8 Discussion and Conclusion

The present paper examines the effect of alignment with the incumbent president on charitable giving. Using turnover elections as a natural experiment that moves partisan zip codes in and out of presidential support, we show that alignment crowds out donations. Compared to non-partisan zip codes, people living in Republican and Democrat zip codes donate a smaller fraction of their income to charity during own-party presidencies. We also find reductions in charitable donations when people align with congressional majorities, and show that the reduction in charitable donations coincides with a decrease in political donations. We find no evidence that presidential alignment changes the composition of charitable donations.

The reduction in contributions is consistent with fluctuations in voters' beliefs about the efficacy and the normative role of government. Partisans on both sides of the spectrum have more confidence in own-party governments, and they attribute greater problem-solving responsibilities to supported governments than opposed governments. It remains an open question, however, whether the negative relationship between presidential alignment and beliefs about the role of government reflects correct Bayesian updating or a biased response to partisan cues (Bullock, 2009).

Taken together, our results demonstrate that people's donation decisions not only depend on government activity per se but also on their support of the incumbent government. As such, our results provide a one possible (though perhaps not plausible) explanation for the mixed results in the crowding out literature (Andreoni and Payne, 2013). To understand why, consider a turnover election in which a Democrat president overtakes a Republican president. Our results indicate that this change will reduce charitable donations from Democrats and increase donations from Republicans. If the Democrat governments then spend more on social welfare—an empirically plausible assumption—our findings suggest crowding out for charities that Democrats mostly donate to and crowding in for charities that Republicans mostly donate to. In other words, our results suggest a potential mechanism to reconcile some of the inconsistent findings in the literature.

The degree to which government activity crowds out charitable donations is of great importance to policymakers because it links the level of government spending to the aggregate provision of public goods. Our results suggest that charitable donations provide a cushion against 'bad government' because partisans increase their contributions when they perceive the current government to be inadequate to address the country's problems. A possible direction for future research is to examine the relative effectiveness of government and charitable organizations in providing public goods.

Recently, there has also been a growing interest in using nudges to increase charitable donations (Behavioral Insights Team, 2013). Nudges are techniques that influence people's choices without changing the incentives or the available options (Thaler and Sunstein, 2008). For example, loss frames (Lee et al., 2017), descriptive norms (Bartke et al., 2017), and default options (Goswami and Urminsky, 2016) have all been used to stimulate giving. Our results suggest that priming partisan identities might be an effective nudging strategy to increase donations.

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A Appendix

The appendix provides additional details about the data and analyses described in the main text of the article, as well as follow-up analyses and robustness checks. Appendix A.1 provides contextual information on which charitable donations are tax-deductible. Appendix A.2 provides a detailed overview of the individual charity receipts data. Appendix A.3 describes the data and methodology for the analysis of government grants and fundraising activity by Republican/Democrat oriented charities under Republican and Democrat regimes. Appendix A.4 presents a number of additional robustness checks.

A.1 Information on Charitable donations deductions

For the US tax system, a charitable donation is a gift made by an individual or an entity to a nonprofit organization, charity, or private foundation. Donations can be made in various forms, including cash contributions, non-cash items (e.g., goods, property), stocks, or via a donor-advised fund. Documentation, typically a receipt or acknowledgment from the charity, is required for tax deduction purposes. Generally, organizations that qualify to receive tax-deductible charitable contributions are those that are listed as 501(c)(3) organizations by the IRS. These include religious, charitable, educational, and scientific organizations.

Taxpayers can reduce their taxable income by itemizing charitable donations. To report charitable donations, taxpayers complete Schedule A of Form 1040 and attach it to their tax return. The necessary documentation includes receipts or acknowledgment letters from the charity that show the amount of the contribution, the date, and the name of the organization. The deduction for charitable donations generally cannot exceed 60% of a taxpayer's adjusted gross income (AGI), though there are lower limits for certain types of donations and donors.

Taxpayers can choose to take a standard deduction (a pre-fixed amount of deductions based on individual circumstances) or itemize their deductions on Schedule A of Form 1040. The choice depends on which method lowers their tax liability more. The Tax Cuts and Jobs Act (TCJA) that was passed at the end of 2017 nearly doubled the standard deduction amounts, leading to fewer taxpayers itemizing deductions. significantly increased the standard deduction, making itemizing less beneficial for many taxpayers.

A.2 Data description charity receipts

The current section describes the individual charity donation receipts data used in Section 7.2. We obtain the charity donation data from the National Center for Charitable Statistics Data Archive. The data contain all US charities that filed Form 990, which is an information return document that charities need to file each year.[15] We perform several data cleaning steps to address likely reporting errors. First, we remove all duplicates and only keep one entry per year for each unique charity identifier. Second, we omit all charities that receive negative donations or for which donation data is missing. Third, we omit charities that could not be attributed to one county. Last, to exclude the most likely cases of misreporting, we follow Deryugina and Marx (2021) by excluding the one percent of charities with the largest year-on-year changes in log-donations.

One challenge of using Form 990 data is that charities' fiscal cycles not necessarily correspond with calendar years. To obtain donations per calendar year, we attribute donations in fiscal years to calendar years pro-rata. For example, for a fiscal year that runs from July to June, we attribute half of the receipts to 2010 and half to 2011. Our final data set consists of 549,794 unique charities, and covers the period 1990-2017. The IRS classifies charities by their activity codes, which consist of 26 categories such as education, environment, health care and international aid. To obtain a yearly county-level donation measures for each activity code, we aggregate yearly charity receipts per activity code at the county level. Following our main analysis, we classify counties as Republican, Democrat and Non-Partisan using the same classification scheme.

A.3 Relationship presidential alignment, government grants and charity fundraising

For our analysis of the relationship between the president's party and Democrat/Republican-leaning charities' government grants and fundraising activities (shown in Section 7.2), we use IRS Statistics of Income Sample Files. These files contain funding information for all charitable organizations with $50 million or more in assets that file Form 990, plus a few thousand smaller organizations that are selected to create a representative sample of all nonprofit organizations. The data cover the period 1983 to 2012. We exclude data from 2003, because location data is missing for most charities in that year.[16] To obtain donations per calendar year, we attribute each tax year's

[15] Exceptions are religious charities and charities with less than $50,000 gross receipts.

[16] All conclusions remain intact when we include the data for 2003.

amount of donations to the corresponding calendar years based on the fraction of the calendar year covered by the fiscal year. For example, for a fiscal year that runs from July to June, we attribute half of the receipts to 2010 and half to 2011. Our final sample contains 29,112 unique charities, and 195,180 charity-year combinations. Our main variables of interest are yearly government grant receipts and fundraising expenditures, both measured in logs.

We examine whether Republican/Democrat-oriented charities receive more government grants and spend less on fundraising during Republican/Democrat presidencies. To do so, we consider two analyses, each considering both government grants and fundraising expenses as outcome variables. The first analysis examines whether charities registered in Republican/Democratic counties receive more grants or spend more on fundraising during own-party presidencies. We estimate the following model:

$$\begin{aligned} Outcome_{it} = \beta_1 \times (County = Rep)_i \times (Pres = Rep)_t + \\ \beta_2 \times (County = Dem)_i \times (Pres = Dem)_t + \mathbf{X}_{it}\Omega + \alpha_i + \delta_t + \varepsilon_{it} \end{aligned} \tag{3}$$

$Outcome_{it}$ is the logarithm of either government grants or fundraising expenses for charity i in year t. $(County = Rep)_i$ and $(County = Dem)_i$ are dummy variables that take the value of 1 if charity i is registered in a Republican or Democrat county, respectively. α_i are charity fixed effects. All other definitions are the same as in Equation (1).

The second analysis examines whether charities focusing on traditionally Republican/Democrat causes receive more funds. Winterich et al. (2012) argue that Republicans and Democrats donate more to charities that align with their own political identity. The IRS assigns each charity an activity code such as education, environment, health care and international aid, which signifies the charity's main focus area. Based on Jones (2019), we conjecture that Republican causes consist of crime and religion, and Democrat causes consist of foreign aid, civil rights, and social welfare. We estimate the following model:

$$\begin{aligned} Outcome_{it} = \beta_1 \times (Cause = Rep)_i \times (Pres = Rep)_t + \\ \beta_2 \times (Cause = Dem)_i \times (Pres = Dem)_t + \mathbf{X}_{it}\Omega + \alpha_i + \delta_t + \varepsilon_{it} \end{aligned} \tag{4}$$

$(Cause = Rep)_i$ and $(Cause = Dem)_i$ are dummy variables that take the value of 1 if charity i focuses on a Republican or Democrat cause, respectively. All other

Table A1: Effect of alignment on grants and fundraising, charity location

	Model 1	Model 2	Model 3	Model 4
Panel A: Government grants				
Republican county x Republican Pres.	−0.034	−0.027	−0.037	−0.037
	(0.056)	(0.055)	(0.058)	(0.059)
Democrat county x Democrat pres.	0.030	0.042	0.041	0.041
	(0.031)	(0.031)	(0.036)	(0.036)
Charity fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	45,997	45,946	45,997	45,946
Adjusted R^2	0.847	0.847	0.848	0.849
Panel B: Fundraising expenses				
Republican county x Republican Pres.	−0.007	−0.010	−0.003	−0.003
	(0.035)	(0.035)	(0.039)	(0.039)
Democrat county x Democrat pres.	−0.007	−0.008	−0.009	−0.005
	(0.023)	(0.022)	(0.027)	(0.027)
Charity fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	55,478	55,428	55,478	55,428
Adjusted R^2	0.874	0.874	0.875	0.876

Notes: The table shows the effect of the president's party on government grants and fundraising by charities registered in Republican and Democrat counties. The outcome variable in Panel A is government grants awarded to a charity (measured in logs). The outcome variable in Panel B is fundraising expenses (measured in logs). All other definitions are as in Table 2.

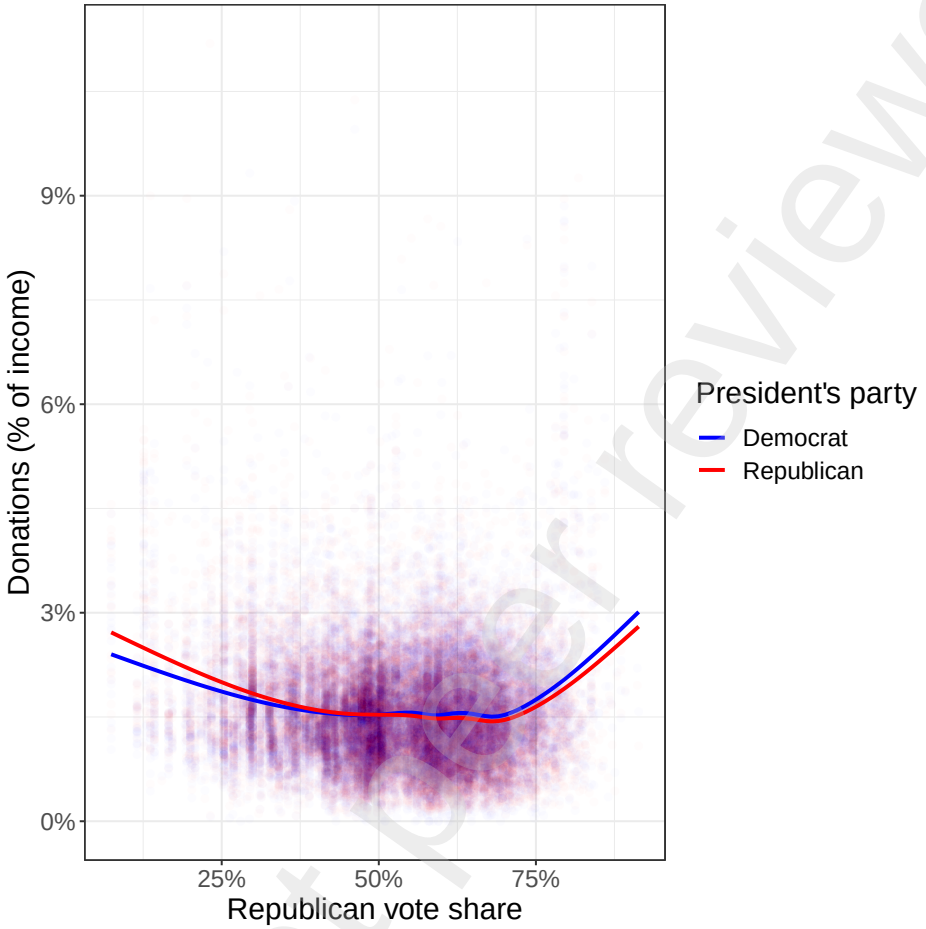
definitions are the same as before.

Table A2: Effect of alignment on grants and fundraising, charity cause

	Model 1	Model 2	Model 3	Model 4
Panel A: Government grants				
Republican cause x Republican Pres.	−0.089	−0.090	−0.095	−0.095
	(0.080)	(0.079)	(0.081)	(0.081)
Democrat cause x Democrat pres.	−0.068	−0.065	−0.078	−0.078
	(0.070)	(0.069)	(0.068)	(0.067)
Charity fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	73,562	73,511	73,562	73,511
Adjusted R^2	0.840	0.840	0.841	0.841
Panel B: Fundraising expenses				
Republican cause x Republican Pres.	−0.041	−0.040	−0.043	−0.041
	(0.062)	(0.061)	(0.062)	(0.062)
Democrat cause x Democrat pres.	0.033	0.035	0.034	0.039
	(0.038)	(0.038)	(0.040)	(0.040)
Charity fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	88,236	88,186	88,236	88,186
Adjusted R^2	0.871	0.871	0.872	0.872

Notes: The table shows the effect of the president's party on government grants and fundraising by charities focusing on Republican and Democrat causes. We define Republican causes as crime and religion, and Democrat causes as international aid, civil rights, and the environment. The outcome variable in Panel A is government grants awarded to a charity (measured in logs). The outcome variable in Panel B is fundraising expenses (measured in logs). All other definitions are as in Table 2.

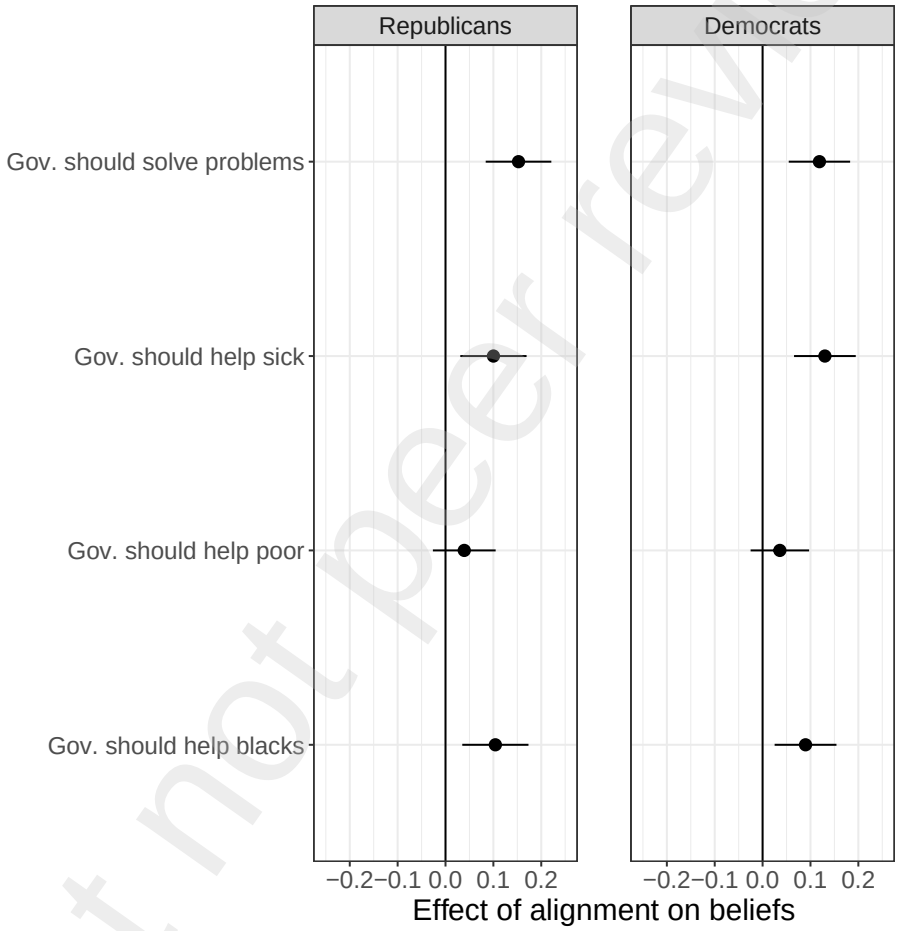
Figure A1: Donation rate per zip code by presidency



Notes: The figure shows each zip code's level of donations as a fraction of income during Democrat and Republican presidencies by the average Republican vote share. Blue/red dots display donation rates during Democrat/Republican presidencies. The blue and red curves are loess regressions of the relationship between Republican vote shares and donations rates during Democrat and Republican presidencies.

A.4 Additional figures/tables

Figure A2: Effect of presidential alignment on beliefs about the role of government



Notes: The figure shows the effect of presidential alignment on beliefs about whether it is government's responsibility to (i) solve the country's problems, (ii) help the sick, (iii) help the poor, and (iv) help African Americans. Answers are given on a five-point scale from fully agree (5 points) to fully disagree (1 point). The horizontal axis depicts the estimated effect of alignment on beliefs. The left panel shows the estimated treatment effect for Republicans and the right panel shows the effect for Democrats. The figure shows point estimates and 95% confidence intervals for each variable.

Table A3: Different partisan classification

	Model 1	Model 2	Model 3	Model 4
Panel A: Stricter partisanship				
Republican zip x Republican pres.	−0.088***	−0.086***	−0.069***	−0.067***
	(0.006)	(0.006)	(0.008)	(0.008)
Democrat zip x Democrat pres.	−0.141***	−0.137***	−0.113***	−0.107***
	(0.009)	(0.009)	(0.010)	(0.010)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	129,972	129,920	129,972	129,920
Adjusted R^2	0.825	0.826	0.834	0.836
Panel B: Looser partisanship				
Republican zip x Republican pres.	−0.066***	−0.066***	−0.050***	−0.049***
	(0.004)	(0.004)	(0.005)	(0.004)
Democrat zip x Democrat pres.	−0.065***	−0.062***	−0.048***	−0.044***
	(0.005)	(0.005)	(0.005)	(0.005)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	274,920	274,788	274,920	274,788
Adjusted R^2	0.828	0.829	0.837	0.838
Panel C: Stricter non-partisanship				
Republican zip x Republican pres.	−0.076***	−0.077***	−0.050***	−0.050***
	(0.006)	(0.006)	(0.006)	(0.006)
Democrat zip x Democrat pres.	−0.073***	−0.071***	−0.063***	−0.059***
	(0.007)	(0.007)	(0.007)	(0.007)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	212,760	212,630	212,760	212,630
Adjusted R^2	0.818	0.819	0.827	0.828
Panel D: Looser non-partisanship				
Republican zip x Republican pres.	−0.064***	−0.065***	−0.049***	−0.048***
	(0.004)	(0.004)	(0.005)	(0.005)
Democrat zip x Democrat pres.	−0.084***	−0.082***	−0.063***	−0.060***
	(0.005)	(0.005)	(0.006)	(0.006)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	262,464	262,334	262,464	262,334
Adjusted R^2	0.827	0.828	0.835	0.836

Notes: The table shows the results of alignment on charitable donations for different partisan classifications. Panel A uses a stricter definition of partisanship by classifying zip codes as partisan if Republicans/Democrats obtained at least 60% of the vote share between 2000 and 2016. Panel B uses a looser definition of partisanship by classifying zip codes as partisan if Republicans/Democrats obtained at consistent majority between 2000 and 2016. Panel C uses a stricter definition of non-partisanship by classifying zip codes as non-partisan if neither party received more than 55% of the votes between 2000 and 2016. Panel D uses a looser definition of non-partisanship by classifying zip codes as non-partisan if neither party received more than 70% of the votes between 2000 and 2016. Other definitions are as in Table 2.

Table A4: Effect of alignment on charitable donations, previous election partisanship

	Model 1	Model 2	Model 3	Model 4
Degree of support	-0.259^{***}	-0.366^{***}	-0.215^{***}	-0.273^{***}
	(0.030)	(0.032)	(0.043)	(0.043)
Degree of support x Republican pres.	0.095^{*}	0.330^{***}	0.073	0.209^{***}
	(0.057)	(0.062)	(0.079)	(0.081)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	293,100	292,968	293,100	292,968
Adjusted R^2	0.830	0.831	0.839	0.840

Notes: The table shows the results of alignment on charitable donations, measuring partisanship by the vote share in the previous presidential election. *Degree of support* is a zip code's vote share of the party that won the presidential election. The analysis includes all zip codes, including those that cannot be classified as Democrat, Republican, or Independent in the main analysis. Other definitions are as in Table 2.

Table A5: Effect of alignment on charitable donations, zip-level support

	Model 1	Model 2	Model 3	Model 4
Panel A: Zip-level partisan support				
Republican zip x Republican pres.	−0.123***	−0.118***	−0.086***	−0.083***
	(0.014)	(0.014)	(0.014)	(0.014)
Democrat zip x Democrat pres.	−0.098***	−0.097***	−0.084***	−0.083***
	(0.010)	(0.010)	(0.010)	(0.010)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	292,824	292,684	292,824	292,684
Adjusted R^2	0.830	0.831	0.839	0.840
Panel B: Zip-level partisan support (high-income households)				
Republican zip x Republican pres.	−0.101***	−0.098***	−0.069***	−0.066***
	(0.005)	(0.005)	(0.005)	(0.005)
Democrat zip x Democrat pres.	−0.045***	−0.045***	−0.037***	−0.037***
	(0.009)	(0.009)	(0.009)	(0.009)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	288,984	288,844	288,984	288,844
Adjusted R^2	0.833	0.834	0.842	0.843
Panel C: Zip-level partisan support, alternative control group				
Republican zip x Republican pres.	−0.069***	−0.064***	−0.019	−0.019
	(0.016)	(0.017)	(0.018)	(0.018)
Democrat zip x Democrat pres.	−0.152***	−0.145***	−0.135***	−0.130***
	(0.013)	(0.013)	(0.015)	(0.015)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	28,476	28,462	28,476	28,462
Adjusted R^2	0.835	0.836	0.846	0.847

Notes: The table shows the results of alignment on charitable donations, measuring partisanship at the zip-code level using Gallup Daily Tracking Poll data. Panel A uses all survey respondents to classify zip codes' political alignment, and Panel B only uses respondents whose yearly income is above $60,000. Other definitions are as in Table 2.

Table A6: Effect of alignment on charitable donations, zip-level donation ideology

	Model 1	Model 2	Model 3	Model 4
Republican zip x Republican pres.	−0.036***	−0.035***	−0.028***	−0.025***
	(0.006)	(0.007)	(0.007)	(0.007)
Democrat zip x Democrat pres.	−0.030***	−0.030***	−0.018***	−0.018***
	(0.005)	(0.005)	(0.005)	(0.005)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	59,839	59,825	59,839	59,825
Adjusted R^2	0.861	0.862	0.867	0.868

Notes: The table shows the results of alignment on charitable donations, measuring partisanship at the zip-code level using the estimated ideology of political donations (Bonica, 2014). Other definitions are as in Table 2.

Table A7: Continuous alignment variable

	Model 1	Model 2	Model 3	Model 4
Republican zip x Republican pres.	0.133***	0.123***	0.088***	0.085***
	(0.030)	(0.029)	(0.030)	(0.030)
Democrat zip x Democrat pres.	0.330***	0.331***	0.307***	0.301***
	(0.037)	(0.037)	(0.039)	(0.039)
Rep. zip x Rep. pres. x Rep. vote share	−0.318***	−0.304***	−0.222***	−0.216***
	(0.047)	(0.046)	(0.048)	(0.048)
Dem. zip x Dem. pres. x Dem. vote share	−0.640***	−0.636***	−0.576***	−0.561***
	(0.059)	(0.059)	(0.063)	(0.062)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	248,256	248,126	248,256	248,126
Adjusted R^2	0.825	0.826	0.834	0.835

Notes: The table shows the results of alignment on charitable donations using a continuous alignment variable. *Republican vote share* and *Democrat vote share* are the average share of votes obtained by the Republican and Democrat party between 2000 and 2016. Other definitions are as in Table 2.

Table A8: One-county zip codes

	Model 1	Model 2	Model 3	Model 4
Republican zip x Republican pres.	−0.075***	−0.077***	−0.058***	−0.057***
	(0.006)	(0.006)	(0.007)	(0.007)
Democrat zip x Democrat pres.	−0.069***	−0.065***	−0.060***	−0.057***
	(0.006)	(0.006)	(0.007)	(0.007)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	149,460	149,340	149,460	149,340
Adjusted R^2	0.820	0.821	0.828	0.829

Notes: The table shows the results of alignment on charitable donations for the subset of zip codes that exclusively span one county. All definitions are as in Table 2.

Table A9: Effect of alignment on charitable donations, county-level

	Model 1	Model 2	Model 3	Model 4
Republican fips x Republican Pres.	−0.016	−0.015	−0.028**	−0.025*
	(0.017)	(0.015)	(0.014)	(0.014)
Democrat fips x Democrat pres.	−0.108***	−0.086***	−0.095***	−0.075***
	(0.020)	(0.022)	(0.021)	(0.021)
County fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	16,638	16,638	16,638	16,638
Adjusted R^2	0.746	0.747	0.754	0.754

Notes: The table shows the results of alignment on charitable donations at the county level. All definitions are as in Table 2.

Table A10: Effect of alignment on charitable donations, pre-2017 data

	Model 1	Model 2	Model 3	Model 4
Republican zip x Republican pres.	−0.066***	−0.065***	−0.039***	−0.034***
	(0.005)	(0.005)	(0.006)	(0.006)
Democrat zip x Democrat pres.	−0.076***	−0.076***	−0.065***	−0.065***
	(0.007)	(0.007)	(0.008)	(0.008)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	206,880	206,750	206,880	206,750
Adjusted R^2	0.822	0.823	0.827	0.827

Notes: The table shows the results of alignment on charitable donations between 2002 and 2016, before the introduction of the "Tax Cuts and Jobs Act". Other definitions are as in Table 2.

Table A11: Effect of alignment on charitable donations, including election years

	Model 1	Model 2	Model 3	Model 4
Republican zip x Republican pres.	−0.070***	−0.072***	−0.045***	−0.044***
	(0.004)	(0.004)	(0.004)	(0.004)
Democrat zip x Democrat pres.	−0.067***	−0.068***	−0.053***	−0.053***
	(0.005)	(0.005)	(0.006)	(0.006)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	331,008	330,878	331,008	330,878
Adjusted R^2	0.841	0.842	0.849	0.850

Notes: The table shows the results of alignment on charitable donations without excluding election years. *Republican zip* and *Democrat zip* are indicator variables that take the value of 1 if a zip code is Republican or Democrat, respectively. *Republican pres.* and *Democrat pres.* are indicator variables that take the value of 1 if the incumbent president is Republican or Democrat. Other definitions are as in Table A13.

Table A12: Effect of alignment on charitable donations, donations as fraction of salary

	Model 1	Model 2	Model 3	Model 4
Republican zip x Republican pres.	−0.129***	−0.096***	−0.105***	−0.075***
	(0.012)	(0.018)	(0.014)	(0.017)
Democrat zip x Democrat pres.	−0.179***	−0.146***	−0.155***	−0.122***
	(0.019)	(0.020)	(0.023)	(0.023)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	248,256	248,126	248,256	248,126
Adjusted R^2	0.684	0.709	0.687	0.713

Notes: The table shows the results of alignment on charitable donations. The outcome variable is donations as a fraction of salary. *Degree of support* is a zip code's vote share of the party that won the presidential election. The analysis includes all zip codes, including those that cannot be classified as Democrat, Republican, or Independent in the main analysis. Other definitions are as in Table 2.

Table A13: Effect of alignment on charitable donations, pooled

	Model 1	Model 2	Model 3	Model 4
Support pres.	−0.074***	−0.073***	−0.056***	−0.054***
	(0.002)	(0.003)	(0.003)	(0.003)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	248,256	248,126	248,256	248,126
Adjusted R^2	0.825	0.826	0.834	0.835

Notes: The table shows the estimated effect of alignment with the incumbent president on the fraction of income donated to charitable organizations. *Support pres.* pools the effect for Republicans and Democrats. All definitions are as in Table 2.

Table A14: Effect of alignment on charitable donations, one year before and after elections

	Model 1	Model 2	Model 3	Model 4
Republican zip x Republican pres.	−0.002	0.010*	−0.045***	−0.035***
	(0.006)	(0.006)	(0.006)	(0.006)
Democrat zip x Democrat pres.	−0.055***	−0.040***	−0.050***	−0.037***
	(0.008)	(0.009)	(0.009)	(0.010)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	85,464	85,464	85,464	85,464
Adjusted R^2	0.855	0.857	0.861	0.862

Notes: The table shows the estimated effect of alignment with the incumbent president on the fraction of income donated to charitable organizations, using only data from the first year before and after the election (2007, 2009, 2015 and 2017). All definitions are as in Table 2.

Table A15: Effect of alignment on charitable donations, weighted by zip code size

	Model 1	Model 2	Model 3	Model 4
Republican zip x Republican pres.	−0.067***	−0.070***	−0.050***	−0.046***
	(0.005)	(0.005)	(0.005)	(0.005)
Democrat zip x Democrat pres.	−0.062***	−0.059***	−0.053***	−0.050***
	(0.005)	(0.005)	(0.005)	(0.005)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	253,416	253,286	253,416	253,286
Adjusted R^2	0.883	0.886	0.893	0.896

Notes: The table shows the results of alignment on charitable donations. Zip codes are weighted by the number of returns filed. Other definitions are as in Table 2.

Table A16: Effect of alignment on charitable donations, asymmetric spending response

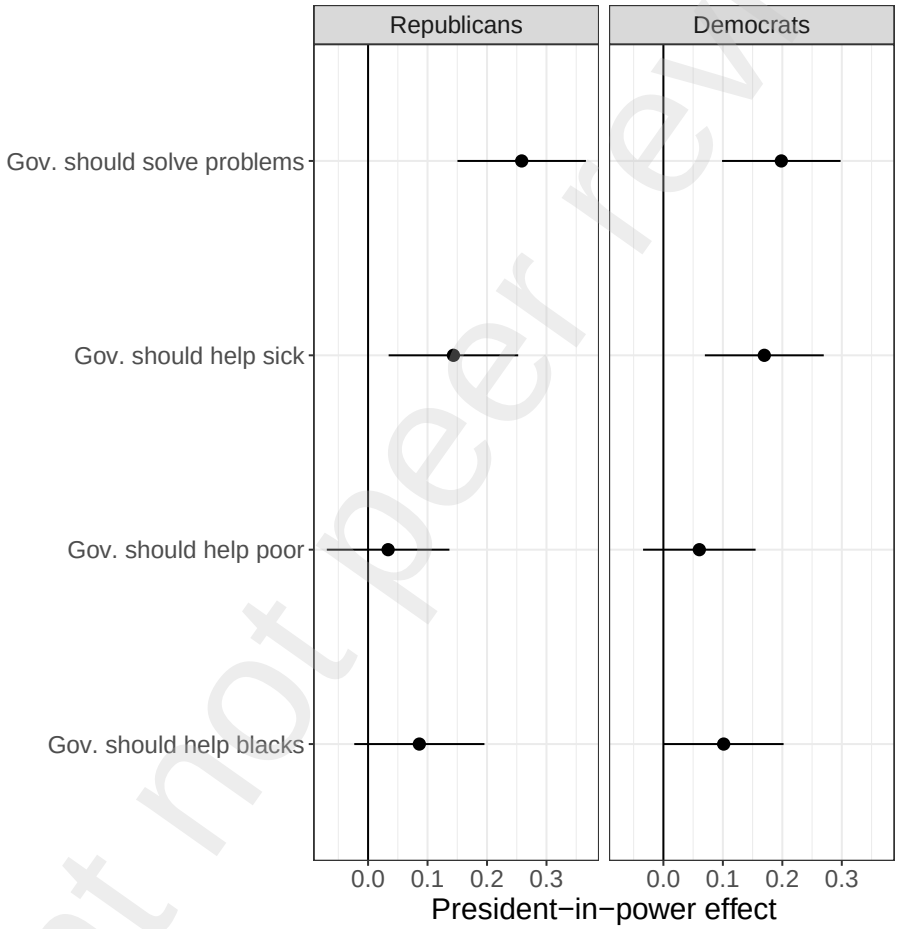
	Model 1	Model 2	Model 3	Model 4
Republican zip x Republican pres.	−0.073***	−0.071***	−0.058***	−0.056***
	(0.004)	(0.004)	(0.004)	(0.004)
Democrat zip x Democrat pres.	−0.077***	−0.071***	−0.058***	−0.052***
	(0.005)	(0.005)	(0.005)	(0.005)
Republican zip x Government spending	−0.007	0.001	−0.021***	−0.018***
	(0.005)	(0.005)	(0.006)	(0.006)
Democrat zip x Government spending	−0.003	−0.012*	−0.012	−0.018**
	(0.007)	(0.007)	(0.007)	(0.008)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	248,256	248,126	248,256	248,126
Adjusted R^2	0.825	0.826	0.834	0.835

Notes: The table shows the results of alignment on charitable donations, allowing for an asymmetric partisan response to the aggregate level of government spending. *Government spending* is the aggregate level of federal spending, measured in thousands of dollars. Other definitions are as in Table 2.

Table A17: Effect of alignment on confidence in the federal government

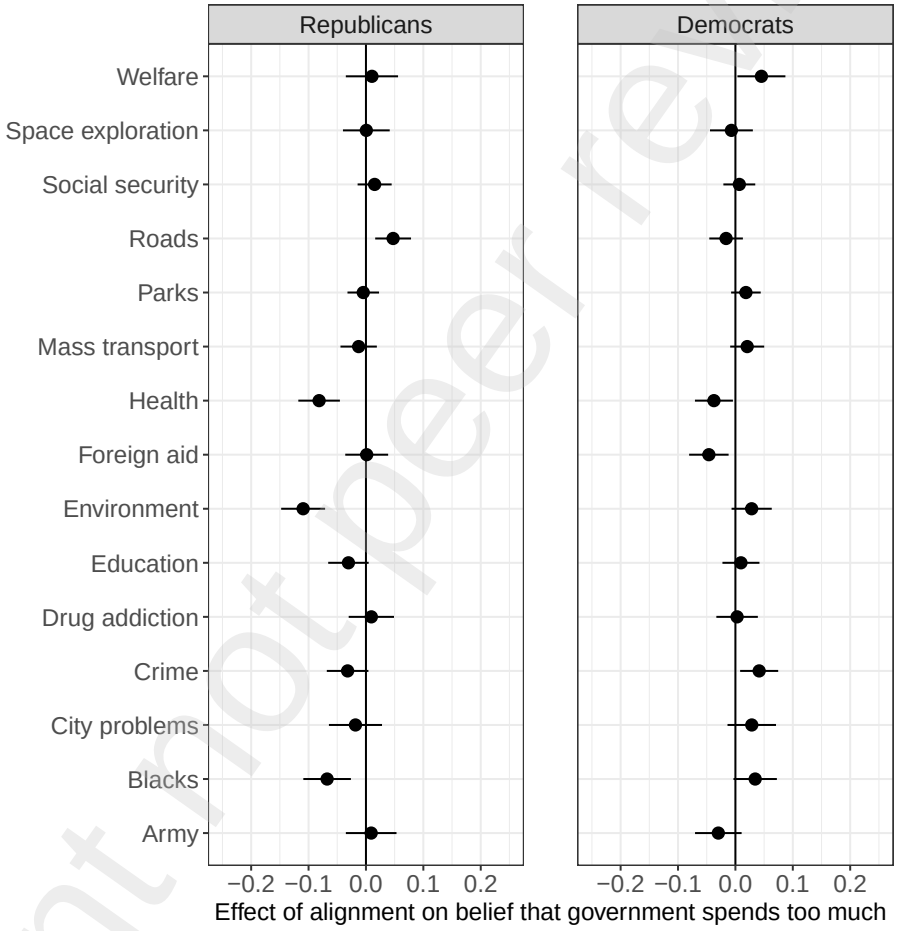
Democrat	−0.082***
	(0.012)
Republican	−0.075***
	(0.013)
Republican x Pres. Republican	0.402***
	(0.018)
Democrat x Pres. Democrat	0.306***
	(0.017)
Year fixed-effects	Yes
Controls	Yes
Observations	32,572
Adjusted R^2	0.085
Note:	*p<0.1; **p<0.05; ***p<0.01

Figure A3: Effect of presidential alignment on beliefs about the role of government, 2002-2018



Notes: The figure shows the effect of presidential alignment on beliefs about whether it is government's responsibility to (i) solve the country's problems, (ii) help the sick, (iii) help the poor, and (iv) help African Americans. Answers are given on a five-point scale from fully agree (5 points) to fully disagree (1 point). The horizontal axis depicts the estimated effect of alignment on beliefs. The data are from 2002 to 2018. The left panel shows the estimated treatment effect for Republicans and the right panel shows the effect for Democrats. The figure shows point estimates and 95% confidence intervals for each variable.

Figure A4: Effect of presidential alignment on beliefs about government spending



Notes: The figure shows the effect of presidential alignment on beliefs about whether the government spends too much (1), just about right (0) or too little(-1) on various spending categories. The horizontal axis depicts the estimated effect of alignment on beliefs. The figure shows point estimates and 95% confidence intervals for each spending category.

Table A18: Effect of alignment on local charity receipts

	Model 1	Model 2	Model 3	Model 4
Republican county x Republican pres.	0.045	0.049	−0.014	−0.017
	(0.088)	(0.089)	(0.086)	(0.087)
Democrat county x Democrat pres.	−0.242**	−0.258**	−0.226**	−0.236**
	(0.112)	(0.116)	(0.103)	(0.106)
County fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-by-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	11,487	11,487	11,487	11,487
Adjusted R^2	0.833	0.833	0.845	0.845

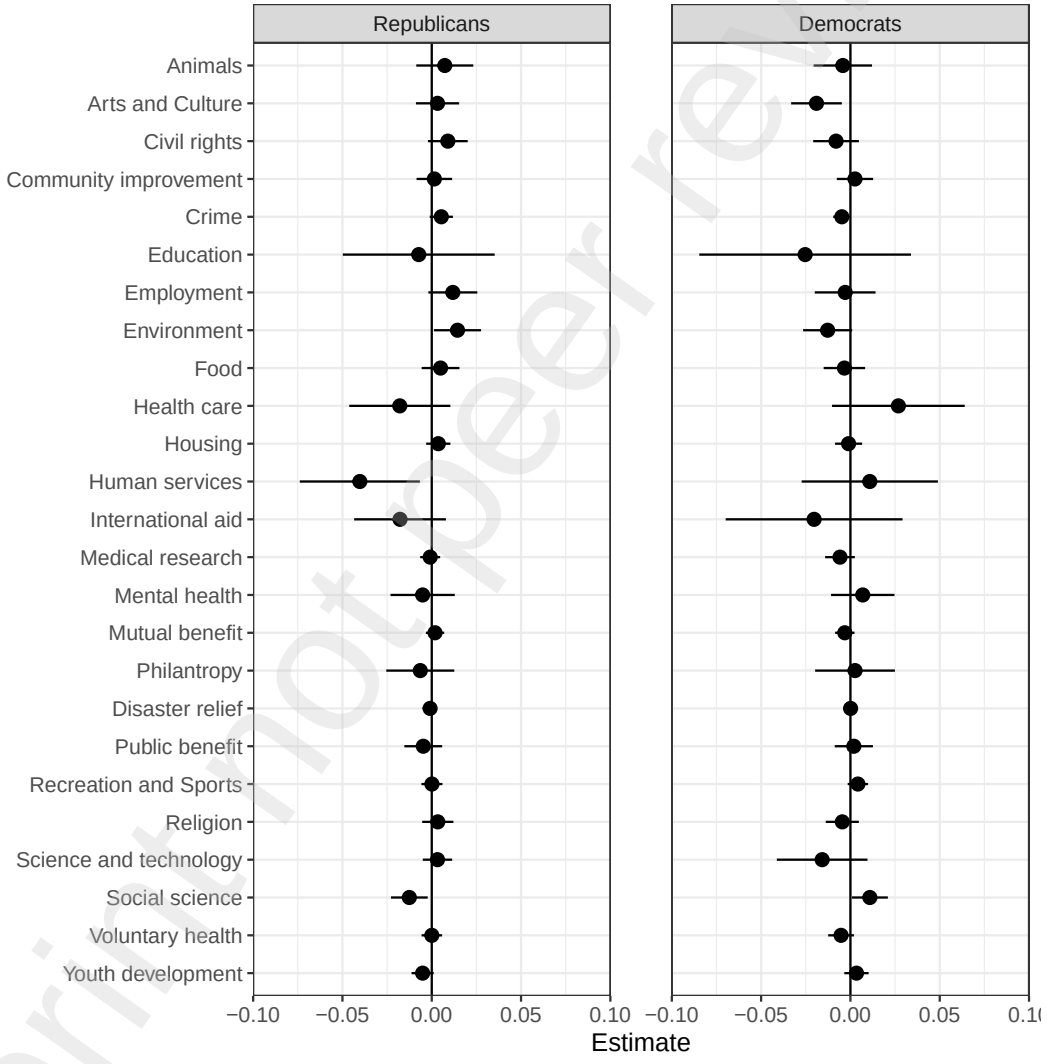
Notes: The table shows the estimated effect of a county's alignment with the incumbent president on receipts of charitable organizations registered in that county. The outcome variable is total receipts as a fraction of total income. Other definitions are as in Table 2.

Table A19: Effect of alignment on charitable donations, diff-in-diff, governor (current)

	Model 1	Model 2	Model 3	Model 4
Partisan_rep:Governor_rep	−0.004	−0.001	0.003	0.003
	(0.003)	(0.003)	(0.005)	(0.005)
Partisan_dem:Governor_dem	−0.035***	−0.046***	−0.028***	−0.035***
	(0.005)	(0.006)	(0.007)	(0.007)
Zip fixed-effects	Yes	Yes	Yes	Yes
Year fixed-effects	Yes	Yes	No	No
State-year fixed-effects	No	No	Yes	Yes
Controls	No	Yes	No	Yes
Observations	228,458	228,328	228,458	228,328
Adjusted R^2	0.827	0.827	0.834	0.835

Note: *p<0.1; **p<0.05; ***p<0.01

Figure A5: Effect of presidential alignment on the composition of charitable donations, 26 categories



Notes: The figure shows the effect of presidential alignment on charitable donations across 26 categories. All definitions are as in Figure 2.