



Distribution of Personal Income on Donating Behavior: Application of Theory of Planned Behaviors

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Abstract

Purpose: The purpose of this study was to explain the application of TPB and personal happiness on donation behavior and willingness to donate. **Research design, data, and methodology:** The population of this research is people in Indonesia who have a tendency in its culture to donate. The sample size used was 245 people with a purposive sampling method. The analysis technique used is Path Analysis using SEM-PLS. **Result:** The results show that the subjective norm had appositive and significant effect on attitude to donate; subjective norm has appositive and significant effect on the donation behavior. Personal happiness has a positive and significant effect on attitude to donate, and personal happiness also has a positive and significant effect on the donation behavior, and the donation behavior has a positive and significant effect on the attitude to donate. **Conclusions:** Being a responsible person to other people's conditions, as you see other people needing help, you will feel that you have the power to help them. you are often helping people in need, which concludes you are a compassionate person.

Keywords : Distribution of Personal Income, Subjective Norm, Personal Happiness, Attitude, Donation Behavior.

JEL Classification Code : D30, D39, M39

1. Introduction

Donation behavior by distributing personal income is good behavior and should be developed in everyone. Donating behavior teaches us to always share in material form (Smith & McSweeney, 2007; Knowles, Hyde, & White, 2012; Kashif, Sarifuddin, & Hassan, 2015) or non-material (Warburton & Terry, 2000; Hyde & White, 2009;

Otto & Bolle, 2011), to always try to help people. Research on the donation behavior has been studied by many people, including: Charseatd (2016); Martin, Greiling and Leibetseder (2017); Liu, Bao and Zheng (2019); Chen, Dai, Yao and Li (2019); Septianto, Tjiptono, Paramita and Chiew (2020). In accordance with the development of the digital era, donation behavior can now be done online (Ahn, J. Chang, Sura, & An, 2018; Liu et al., 2019; Paramita, Septianto, Rostiani, Winahjoe, & Audita, 2020);. The usual source of donations comes from personal income. Personal income tends to be divided based on needs and desires, one of which is the desire to donate. The factors that determine donation behavior are internal factors of the individual itself and external factors. External factors are factors outside of the individual himself, such as family, parents, role models, or important people, and social groups (Knowles et al., 2012; Kasri & Ramli, 2019). Ng, Cowling, So, Ip and Liao (2020); Pham, Dang, and

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Nguyen (2020), examined the effect of subjective norm on donation behavior by distributing personal income, which found that the subjective norm has a positive and significant effect on donation behavior by distributing personal income. Likewise, previous researchers Ravis and Sheeran (2003), showed that the influence of social groups greatly determines someone's donation behavior by distributing personal income. Similar results were shown by several other researchers, including: Kasri and Chaerunnisa (2021); Wang, Li, Kang and Zheng (2019); Zhou, Xue, Yu and Zhou (2018). However, there are still researchers who show that subjective norms have no effect on donating behavior (Kashif et al., 2015). This shows that there is a research gap about the effect of subjective norms on donating behavior.

In Because of this research gap, this study develops factors that influence donation behavior by distributing personal income by adding the variables driving the donation behavior by distributing personal income to the personal happiness variable. This is done because if a person has positive emotions, the behavior leads to positive behavior as well, and one of the positive behaviors is the donation behavior by distributing personal income. Likewise, this is because personal happiness can indeed increase the donation behavior by distributing personal income (Shehu, Langmaack, Felchle, & Clement, 2015; Soliman & Boenigk, 2019). Negative emotions reduce the donation behavior by distributing personal income (Nesbit, 2012). In addition, there are also research results that show disagreement, which states that positive emotions have a negative effect on blood donation (Charbonneau, Cloutier, & Carrier, 2016; Schreiber, Schlumpf, Glynn, Wright, Tu, King, Higgins, Kessler, Gilcher, Nass, & Guiltinan, 2006).

Based on the existing research gap, it needs to be supplemented by adding a mediating variable. The mediating variable used is the attitude variable about donating. The reasons for including the attitude variable as a mediating variable include: if someone gets suggestions from people who are considered important, then that person usually has a positive attitude as well as those suggested. The results also show that subjective norms have a positive and significant effect on attitudes (Agarwal, 2019; Bananuka, Kasera, Najjamba, Musimenta, Ssekiziyivu, & Kimuli, 2020), and attitudes also have a positive and significant effect on donating behavior (Knowles et al., 2012; Kashif et al., 2015; Chen et al., 2019). Likewise, personal happiness encourages people to be positive about donating behavior. Based on the background of the existing problems, this study aims to examine and explain the effect of personal happiness and subjective norms on attitudes and behavior in donating in Indonesia. This research is important because the habit of donating is a good thing and can help people who are in

need directly or indirectly. The behavior of donating or setting aside the income earned to donate is a noble human behavior and must be cultivated. Personal happiness is a condition for someone who is having positive emotions with feelings of being happy, comfortable, and peaceful. Emotion is a term that denotes subjective feelings (Barsade, 2002) and a status of pleasure or displeasure (Barrett, Mesquita, Ochsner, & Gross, 2007). Over the centuries, emotions impact human decisions into intriguing riddles that have baffled scientists, philosophers, writers, policymakers and, in effect, entire societies. Despite the great scientific advances made in the last century, we still know very little about how emotions influence human behavior including the donation behavior by distributing personal income. In recent years, research has developed that examines the effect of personal happiness on human behavior. There are those who examine the impact of happiness on entrepreneurial behavior (Wolfe & Shepherd, 2015; Miller & Le Breton-Miller, 2017) and there are also those who examine the relationship of happiness to donating behavior (Soliman & Boenigk, 2019). Personal happiness is reflected in feelings of joy, feelings of optimism, feelings of always being excited, can smile, and always feels at peace.

Theory of Planned Behavior (TPB). First proposed by Ajzen (1991), TPB is an extended model of Theory of Reasoned Action (TRA) that is used to predict and explain individual intentions and behavior. This model contains three constructs, namely: perceived behavioral control, attitudes toward behavior, and subjective norms. The last two constructs are derived from TRA (Hill, Fishbein, & Ajzen, 1977). This model examines whether these three factors influence people's intentions and in turn influence their behavior. Behavioral attitude refers to beliefs about predictable behavior. Positive attitudes tend to positively influence behavioral intentions. Although TPB initially appeared in the organizational behavior literature, in recent years, it has been used in various studies on donation behavior by distributing personal income (De Cannie`re, De Pelsmacker, & Geuens, 2009; Holdershaw, Gendall, & Wright, 2011; Martn-Santana & Beerli-Palacio, 2012; Faqah, Moiz, Shahid, Ibrahim, & Raheem, 2015). Studies have confirmed that the behavior of giving is largely determined by individual attitudes, subjective norms, and attitudes to donate even though the power of influence of each construct differs in various contexts and situations.

Subjective norm refers to the social pressure that a person may feel regarding certain behaviors or is said to be a person's belief that a certain individual or group thinks he should or does not carry out the behavior and his motivation to comply with certain references (Agarwal, 2019). Subjective norm is the social pressure that is felt to do or not perform behavior (Chen et al., 2019; Bananuka et

al., 2020). When individuals are in groups, there are certain rules or norms, or certain beliefs about proper consumption behavior (Ghazali, Soon, Mutum, & Nguyen, 2017). This is a variable commonly used in behavioral research. This particular individual or group is usually an important person, such as friends, family or colleagues. Subjective norm is also considered as an element of social influence and is also often known as social pressure (Ajzen, 1991). The higher an individual's subjective norm, the more likely he or she intends to behave as expected by other references (Hameed, Waris, & Amin UI Haq, 2019; Muhamad, Khamarudin, & Fauzi, 2019). In this study, the subjective norm measurement, refers to the research of Chen et al. (2019), which have been modified as follows: 1) influence from parents, 2) influence from close friends, and 3) influence from other parties who are considered important apart from parents and close friends, 4) influence from public opinion.

According to Ahn et al., (2018), an attitude affects individual behavior by filtering information and shaping individual perceptions of the world. They state that donating behavior is influenced by positive views or attitudes about donating (Knowles et al., 2012). In addition, research conducted by Agarwal (2019) and Bananuka et al. (2020) stated that the attitude towards donations is influenced by subjective norms and a person's emotional condition. Research conducted by Kashif et al. (2015) and Chen et al. (2019), states that attitude has a significant effect on donation behavior by distributing personal income. The attitude indicator in this study refers to the research of Liu, Suh, and Wagner (2018) and Chen et al. (2019) and it is also modified according to the existing reality, namely donations are considered positive, useful donations, are happy with donation activities, and are a future investment.

Donation behavior by distributing personal income is behavior that wants to help people (Chang, 2014; Lee, Winterich, & Ross, 2014; Septianto et al., 2020). This behavior can be demonstrated by being responsive or responding to other people's conditions, when you see other people needing help, you feel you have the power to help, want to give from your heart, often help what other people need, and are a compassionate person (Chang, 2014; Lee et al., 2014). In accordance with the times, donating behavior can be conducted offline and online. Likewise, the donations given can be both material and material (blood donors, organ donors, giving up the time they have to help people).

Sharps and Schroeder (2019) states the act of distributing money can increase the total donation amount. We reasoned that if people feel compelled to donate to each individual requester who they view, then having to make decisions about how to help multiple requesters might

ultimately lead them to end up donating more. In this way, donation decisions that are "unpacked" into constituent requesters may lead to more donations than those that are "packed" (so that multiple requests are viewed in a single unit) or those that involve viewing just a single requester. Fairness is a powerful psychological motive that can be leveraged in donation decisions. For example, charities might try designing a donation page with a small number of requesters who seem very similar in neediness or deservingness, as it may make it harder for donors to justify leaving some requesters not getting help.

The debate on the "charitable-giving profile" started in the 1990s with several studies revealing contradicting results. Some of them find that the generosity of the population, defined as the amount donated divided by income, follows a U-shaped curve, with individuals at both ends of the income distribution donating the highest proportions of their income (Auten, Clotfelter, & Schmalbeck, 2002; James & Sharpe, 2007; Jencks, 1987). Other studies do not find that lower income groups are more generous, but rather describe the charitable-giving profile as a flat curve with an upward slope for higher income groups (Schervish & Havens, 1998; Schervish, O'Herlihy, & Havens, 2002). The relation between income and proportion of income donated is negative, described by a linear downward-sloping curve (Benediktson, 2018). Finally, some further studies describe the curve to be overall flat, with the proportion of income donated being the same across all income groups (Schervish & Havens, 1995; Neumayr & Pennerstorfer, 2021). First, people in the lowest income group donate the largest proportion of income. Second, the profile of the charitable giving curve seems to be fairly flat for middle- and high-income groups. Third, regarding the very high-income groups, the relation is more difficult to describe.

2. Literature Review and Hypothesis

2.1. The Effect of Personal Happiness on Donation Behavior by Distributing Personal Income

Soliman and Boenigk (2019) which states that personal happiness plays an important role in increasing donation behavior by distributing personal income. Similar results have been obtained previously by Barrett et al., (2007), which states that positive emotional experiences encourage people to make donations. The results of this study were also reinforced by the results of research from Agarwal (2019) which found that the personal happiness variable had a positive and significant influence on the variable of donating behavior. It can be concluded that personal happiness has a positive and significant influence on

donating behavior, this means that the higher the personal happiness, the donation behavior by distributing personal income increases.

H1: Positive and significant personal happiness towards donation behavior by distributing personal income

2.2. The Effect of Subjective Norm on Donation Behavior by Distributing Personal Income

Kashif et al. (2015), which states that the subjective norm variable has a positive and significant effect on donating behavior. The results of this study were confirmed by research by Chen et al. (2019), found the results of the subjective norm variable have a positive and significant effect on donating behavior so that it can be concluded that subjective norm has a positive and significant effect on donating behavior, this means that the better the subjective norm is able to increase the higher the donation behavior by distributing personal income.

H2: The subjective norm has a positive and significant effect on donating behavior

2.3. The Effect of Personal Happiness on Attitude to Donate

Soliman and Boenigk (2019), regarding the role of personal happiness in increasing a positive attitude of donation. This result is also confirmed by the research results of Bananuka et al. (2020), found that personal happiness has a positive and significant effect on donating attitudes. It can be concluded that, in order to build a positive attitude for the Indonesian people to donate, individual happiness must be created first.

H3: Personal happiness has a positive and significant effect on donating attitudes.

2.4. The Effect of Subjective Norm on the Attitude to Donate

Kashi et al. (2015), shows that subjective norms can increase a positive attitude of donating. Furthermore, Bananuka et al. (2020), who examined the subjective effect of norms on donating attitudes, also found the same results, where subjective norms had a positive and significant effect on donating attitudes. In addition, there are several researchers who show consistent results, namely Holdershaw et al. (2011); Faqah et al. (2015). It can be concluded that the subjective norm has a positive and significant effect on the attitude of donating, this means

that the better the subjective norm is given to the community, the more positive the attitude to donate.

H4: The subjective norm has a positive and significant effect on the attitude of donating.

2.5. The Effect of Attitude to donate on Donation Behavior by Distributing Personal Income

Wang et al. (2019) regarding the effect of attitude being able to increase donation behavior by distributing personal income. Previously, there were other researchers, namely Smith and McSweeney (2007), who studied the attitude of being able to increase the donation behavior by distributing personal income; and Knowles et al. (2012), found that the attitude of donating has a positive effect on donating behavior. This result is also reinforced by the results of research by Kasri and Ramli (2019) found that attitude has a positive and significant effect on donating behavior.

H5: Attitude has a positive and significant effect on donation behavior by distributing personal income

3. Research Methods and Materials

The measurement of the variable construct in this study refers to previous research and is further modified according to the conditions in the field. The measurement of personal happiness variable refers to the measurement used by Soliman and Boenigk (2019); Measurement of subjective norm variable refers to the measurement used by Chen et al. (2019); and the measurement of the attitude variable refers to the measurement used by Liu et al. (2018) and Chen et al. (2019), and measurement of donation behavior by distributing personal income refers to the measurements made by Chang, 2014; Lee et al., 2014). Furthermore, the measurement of all the variables studied can be seen in Table 1. The measurement scale used is a five-level Likert scale, from strongly disagree (1), agree (2), quite agree (3), agree (4), strongly agree (5).

When viewed from the nature of the problem, this research is a type of causality research. That is, this study aims to examine the causality relationship between the variables of personal happiness, subjective norms, attitudes, and donation behavior by distributing personal income. This research was conducted on Indonesians who have made donations at least twice. The questionnaire was distributed to many WhatsApp groups using the google form. The data collected by 30 respondents were tested for validity and reliability.

Table 1: Measurement of Variables

Construct and Indicator	Sources
Personal Happiness	Soliman and Boenigk (2019)
I feel good every day	
I feel optimistic about living this life	
I am passionate about doing every activity	
I can smile every day	
I have a feeling of peace every day	Chen et al. (2019)
Subjective Norm	
My family influences me to like to donate	
My friends ask me to like to donate	
Important people encourage me to like to donate	Liu et al. (2018); Chen et al., (2019)
Public opinion influences me to like to donate	
Attitude	
I have a positive view of donating behavior	(Chang, 2014; Lee et al. 2014)
I rate the behavior of giving as beneficial for me and others	
I love seeing other people donate	
I consider donating as a saving in the hereafter	(Chang, 2014; Lee et al. 2014)
Donation behavior by distributing personal income	
I often set aside my income to donate	
I often set aside my possessions for donations	(Chang, 2014; Lee et al. 2014)
I have a commitment in the future that I will continue to donate again	

4. Results and Discussion

Table 2 shows that all variables are valid because the correlation value is above 0.30 and reliable because the Cronbach's Alpha value is above 0.6. Furthermore, data collection was continued by distributing questionnaires in google form format to many WhatsApp groups and collected as many as 245 respondents. This number has exceeded the targeted sample size of 160 respondents. A sample of 245 respondents, then analyzed using analysis tools, namely: Path Analysis using SEM-PLS.

Profiles of 245 respondents are presented in general with several characteristics including gender, age, latest education, occupation and monthly income. The characteristics of the respondents in this study can be described as follows. Female respondents were more than male respondents, namely 139 women and 106 male

respondents. The age range 18-28 years dominated the filling of the questionnaire as many as 166 people. Respondents with education at the secondary education level and the equivalent dominate, as many as 146 people. Respondents in this study on average have other professions, such as: retirees, students, directors of state-owned enterprises (BUMN), of 160 people. Grouping of respondents based on monthly income shows that as many as 173 people earn Rp. 2 - 5 million. The characteristics of the respondents are presented in Table 2.

Table 2: Characteristics of Respondents

No	Variable	Classification	Number (Person)	Percentage (%)
1	Gender	Male	106	43.3
		Female	139	56.7
		Total	245	100
2	Age	18-28 years old	166	67.7
		29-39 years old	17	6.9
		40-50 years old	19	7.8
		51-60 years old	32	13.1
		61-70 years old	11	4.5
	Total	245	100	
3	Last education	Secondary education (high school and vocational)	146	59.6
		Associate's degree	6	2.4
		Bachelor's degree	48	19.6
		Master's and beyond	45	18.4
		Total	245	100
4	Occupation	Government employees	9	3.7
		Private employees	56	22.9
		Entrepreneur	9	3.7
		Professional	11	4.5
		Others	160	65.3
		Total	245	100
5	Income	Rp 2 - 5 million	173	70.6
		Rp. 5 - 10 million	19	7.8
		Rp. 10 - 15 million	9	3.7
		Rp. 15 - 20 million	7	2.9
		Rp. 20 - 25 million	9	3.7
		Rp. 25 million	27	11.0
Total	245	100		

This study uses a two-stage approach to measuring the model before it is used for hypothesis testing, which aims to verify the validity and reliability of a research model. First, by analyzing convergent validity, followed by analyzing discriminant validity. Convergent Validity. The outer model test is carried out to ensure the research indicators are feasible to use as their role in measuring the

research variables, so to see whether a model is valid to be the basis for research, there are three criteria that must be met, namely: (1) all loading indicators must be above 0.65 (2) Composite Reliability (CR) must be above 0.8, and (3) Average Variance Extracted (AVE) for each construct must exceed 0.5.

Based on Table 3, it shows that all outer loading indicators have a value above 0.65 with a range between 0.718 to 0.912 meaning that it is at the recommended limit, then the Composite Reliability (CR) value is in the range between 0.872 to 0.921, all of which are above 0.8 meaning that all constructs are formed. has good consistency as a research model, the third is the Average Variance Extracted (AVE) value where all values are above 0.5, namely with a range from 0.625 to 0.789 so it can be concluded that the research model in this study has good validity. Discriminant validity is considered good if the root value of AVE (\sqrt{AVE}) in Table 6 is greater than 0.5. The research model proposed in this study can be considered good, where the smallest \sqrt{AVE} value is 0.791.

Table 3: Model Size Results

Construct	Indicator	Outer Loading	Composite Reliability	Average Variance Extracted (AVE)
Personal happiness (X1)	X1.1	0.810	0.893	0.625
	X1.2	0.836		
	X1.3	0.782		
	X1.4	0.718		
	X1.5	0.801		
Subjective norm (X2)	X2.1	0.797	0.872	0.630
	X2.2	0.843		
	X2.3	0.812		
	X2.4	0.719		
Attitude to donate (Y1)	Y1.1	0.912	0.921	0.747
	Y1.2	0.905		
	Y1.3	0.870		
	Y1.4	0.761		
Donation behavior by distributing personal income (Y2)	Y1.1	0.908	0.918	0.789
	Y1.2	0.909		
	Y1.3	0.847		

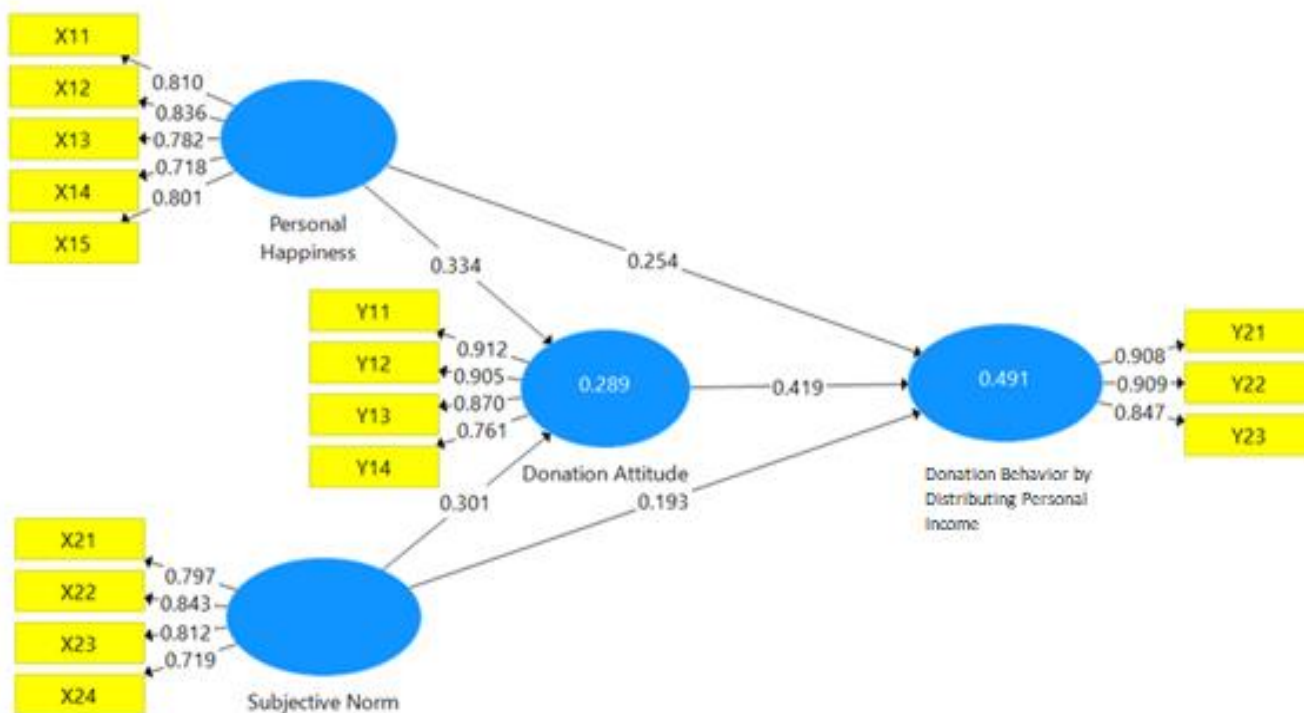


Figure 1: Structural Model

Structural models focus on the hypothesized relationships or pathways between latent variables. The results of the inner model test can be seen in Figure 2. The structural model was evaluated using the R-square for the dependent construct and the t test and the significance of the structural path parameter coefficients.

In this study, a bootstrap will be carried out which will produce two structural model measurements, namely: the t-test and R2 values which will be interpreted the same as multiple regression analysis in general. The predictive strength of a research model can be seen by looking at the R2 value generated by the bootstrapping process, in Table

7. the R2 value for each exogenous variable contained in the model will be presented.

Based on Table 4, it can be explained that the highest R2 value is in the donation behavior by distributing personal income variable of 0.491 which means that as many as 49.10% of the donating behavior variable can be explained by the constructs contained in the model, namely personal happiness, subjective norm, and attitude, while the lowest value is in the attitude variable. Donating with 0.289 which means that 28.90% of the attitude variable donating can be explained the constructs that affect these variables, namely personal happiness and subjective norm. From the examination of the R2 value, it can be concluded

that in general the predictive ability of this research model is sufficient or moderate, seen from all variables that have the same R2 value or nearly 50%.

Table 4: Coefficient of Determination

Construct	R ²
Attitude to donate	0.289
Donation behavior by distributing personal income	0.491
Note: only the endogenous (dependent) variable has a value of R2	

Table 5: Path Coefficient

Correlation between variables	PathCoef.	t-statistic	p-values	Information
Personal happiness → attitude to donate	0.254	4.361	0.000	significant
Subjective norm → donation behavior by distributing personal income	0.193	2.575	0.010	Significant
Personal happiness → donation behavior by distributing personal income	0.334	5.206	0.000	Significant
Subjective norm → attitude to donate	0.301	5.812	0.000	Significant

Hypothesis testing. The significance of the estimated parameters provides very useful information about the relationship between the research variables. The basis used in testing the hypothesis is the value contained in the output path coefficients which are presented in Table 5. Hypothesis testing is done using t-statistics and looking at the p-value. If the p-value <0.05, the hypothesis is accepted. Based on Table 5, it can be explained that personal happiness on donation behavior by distributing personal income has a t-statistic value of 4.361 with a p-value of 0.000 <0.05, so the hypothesis is accepted. This means that the higher the personal happiness, the higher the donation behavior by distributing personal income of the Indonesian people. The norm objective of the donation behavior by distributing personal income has a t-statistical value of 2,575 with a p-value of 0.010 <0.05, so the hypothesis is accepted. This means that the higher the subjective norm, the higher the donation behavior by distributing personal income. Personal happiness towards the attitude of donating has a t-statistic value of 5.206 with a p-value of 0.000 <0.05, so the hypothesis is accepted. This means that the higher the personal happiness, the more positive the attitude of donating. Furthermore, subjective norm also affects the attitude of donating with a t-statistic value of 5.812 with a p-value of 0.000 <0.05, so the hypothesis is accepted; The attitude of donating also affects the donation behavior by distributing personal income with a statistical t

value of 7,197 with a p-value of 0.000 <0.05, the hypothesis is accepted.

Indirect Effect Testing (Mediation Test). Test the mediating role of the attitude of donating on the effect of personal happiness on donating behavior and the effect of subjective norms on donating behavior by examining the indirect effects which are the output of Smart PLS as presented in Table 9. Based on Table 9, it can be explained that the t-statistic value is greater than the t value -table (4.215 > 1.96), then the attitude of donating significantly partially mediates the effect of personal happiness on donation behavior by distributing personal income and the t-statistic value (4.719 > 1.96), then the attitude of mediating significantly effects subjective norm on donating behavior.

The Effect of Personal Happiness on Donation Behavior by Distributing Personal Income. Based on the results of the analysis of the effect of personal happiness on donating behavior, the beta coefficient value is 0.254 with a significance level of 0.000 ≤ 0.05, which means that Ho is rejected and H1 is accepted. This result means that the personal happiness variable has a positive and significant effect on donating behavior. This means that, the higher the personal happiness of the Indonesian people, which is shown by the feeling of being happy every day, feeling optimistic when loyal, excited, always smiling, and having a feeling of peace, the greater the ability to donate.

Table 6: Indirect Effects

Correlation between variables	Path Coefficient	t-Statistic	p-Values	Information
Personal Happiness (X1) → Attitude to donate (Y1) → Donation behavior by distributing personal income (Y2)	0.140	4.215	0.000	Significant
Subjective norm (X2) → Attitude to donate (Y1) → Donation behavior by distributing personal income (Y2)	0.126	4.719	0.000	Significant

The results of this study at the same time strengthen the results of previous research conducted by Soliman and Boenigk (2019) which states that personal happiness plays an important role in increasing donation behavior by distributing personal income. Similar results have been obtained previously by Barrett et al. (2007), which states that positive emotional experiences encourage people to make donations. The results of this study were also reinforced by the results of research from Agarwal (2019) which found that the personal happiness variable had a positive and significant effect on the variable of donating behavior. It can be concluded that personal happiness has a positive and significant effect on donating behavior, this means that the higher the personal happiness, the donation behavior by distributing personal income increases.

The Effect of Subjective Norm on Donation Behavior by Distributing Personal Income. Based on the results of the analysis of the subjective norm effect on donation behavior by distributing personal income, the beta coefficient value is 0.193 with a significance level of $0.010 \leq 0.05$, which means that H_0 is rejected and H_1 is accepted. These results mean, the subjective norm variable has a positive and significant effect on donation behavior by distributing personal income. So, the better the subjective norm, which is shown by the effect of family, friends, important people, and public opinion about donating, the better the donation behavior by distributing personal income can be.

The results of this study at the same time strengthen the results of previous studies conducted by Kashif et al. (2015), which states that the subjective norm variable has a positive and significant effect on donating behavior. The results of this study were confirmed by research by Chen et al. (2019), found the results of the subjective norm variable have a positive and significant effect on donating behavior so that it can be concluded that subjective norm has a positive and significant effect on donating behavior, this means that the better the subjective norm is able to increase the higher the donation behavior by distributing personal income.

The Effect of Personal Happiness on Attitude to Donate. Based on the results of the analysis of the effect of personal happiness on donating attitudes, the beta coefficient value

is 0.334 with a significance level of $0.000 \leq 0.05$, which means that H_0 is rejected and H_1 is accepted. This result means that personal happiness has a positive and significant effect on the attitude of donating. This means that the higher the personal happiness of the Indonesian people is shown by feeling happy every day, feeling optimistic when loyal, excited, always smiling, and having a feeling of peace, then can increase the positive attitude of donating.

The results of this study at the same time strengthen the results of previous research conducted by Soliman and Boenigk (2019), regarding the role of personal happiness in increasing a positive attitude of donation. This result is also confirmed by the research results of Bananuka et al. (2020), found that personal happiness has a positive and significant effect on donating attitudes. It can be concluded that, in order to build a positive attitude for the Indonesian people to donate, individual happiness must be created first.

The Effect of Subjective Norm on The Attitude To Donate. Based on the results of the analysis of the subjective norm effect on the attitude of donating, the beta coefficient value is 0.301 with a significance level of $0.000 \leq 0.05$, which means that H_0 is rejected and H_1 is accepted. These results mean, subjective norm has a positive and significant effect on attitudes. This means, the better the subjective norm, which is shown by the influence of family, friends, important people, and public opinion about donating, the better the attitude of donating will be positive.

The results of this study at the same time strengthen the results of previous studies conducted by Kashif et al. (2015), regarding subjective norms being able to increase a positive attitude of donating. Furthermore Bananuka et al. (2020), who examined the subjective effect of norms on donating attitudes, also found the same results, namely subjective norms had a positive and significant effect on donating attitudes. In addition, there are several researchers who show consistent results, namely Holdershaw, Gendall, and Wright (2011); Faqah et al. (2015). It can be concluded that the subjective norm has a positive and significant effect on the attitude of donating, this means that the better the subjective norm is given to the community, the more positive the attitude to donate.

The Effect of Attitude to Donate on Donation Behavior

by Distributing Personal Income. Based on the results of the analysis of the effect of the attitude of donating on the donation behavior by distributing personal income, the beta coefficient value is 0.419 with a significance level of $0.000 \leq 0.05$, which means that H_0 is rejected and H_1 is accepted. These results mean that the attitude of donating has a positive and significant effect on donating behavior. This means, the more positive the attitude of donating is shown by a positive view of donations, getting the benefits of donating, being happy to see other people donating, and being a savings in the afterlife, the more frequent donations will be able to increase.

The results of this study at the same time strengthen the results of previous studies conducted by Wang et al. (2019), regarding the effect of attitude being able to increase donation behavior by distributing personal income. Previously, there were other researchers, namely Smith and McSweeney (2007), who studied the attitude of being able to increase the donation behavior by distributing personal income; and Knowles et al. (2012) found that the attitude of donating has a positive effect on donating behavior. This result is also reinforced by the results of research by Kasri and Ramli (2019), found that attitude has a positive and significant effect on donating behavior.

5. Conclusions

The conclusion of this study is donation can be demonstrated by being responsive or responding to other people's conditions, when you see other people needing help, you feel you have the power to help, want to give from your heart, often help what other people need, and are a compassionate person. The subjective norm has a positive and significant effect on donating behavior. This result means that the better the subjective norm, the higher the donation behavior by distributing personal income. Personal happiness has a positive and significant effect on donating behavior. This result means that the higher the personal happiness, the more the donation behavior by distributing personal income increases. The subjective norm has a positive and significant effect on the attitude of donating. This result means that the better the subjective norm, the more positive the attitude of donating. Personal happiness has a positive and significant effect on donating attitudes. This result means that, the higher the personal happiness, the more positive the attitude of donating. The attitude of donating has a positive and significant effect on the donation behavior by distributing personal income. This result means that the more positive the attitude of donating, the more it will increase the donation behavior by distributing personal income. Fairness is a powerful psychological.

This research was only conducted in Indonesian society, which turned out to be that respondents were dominated by the millennial generation, so that the research results could not be generalized to other generations. In addition, the data is taken cross-sectional, so that environmental changes occur at any time, so that in the future longitudinal research is needed. Likewise, the exogenous variable only adds to the personal happiness variable on the TPB and in the future it can be added with the religiosity variable, other local wisdom values that are roughly related to donation behavior by distributing personal income.

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