

## The Offering Behaviour and Motivation of Donors at Seventh-day Adventist Churches in Thailand

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### Abstract

This research study aimed to investigate behaviours related to giving offering among Seventh-day Adventist (SDA) members in Thailand, explore motivating factors in giving offering among SDA members in Thailand, and analyse personal attributes which may be motivating factors in giving offering. The sample group consisted of 233 members in the SDA church who took part in giving offering. Data was collected through a survey. Statistical analyses utilized were frequencies, percentages, mean scores, standard deviation, t-test and One-way ANOVA. The results indicated that cash is the most common form of offering and the amount is usually lower than 100 Baht. Factors being considered in giving offering were the level of income and the desire to give as taught by the SDA principles. In terms of offering giving motivation, there is no significant difference when gender, status in the church, age, career, and length of term as church members are considered. However, there was a statistical significance at the .05 level for factors such as educational level, income average, and geographical region of the members. The behaviour of offering-givers to the Seventh-day Adventist Church in Thailand for overall offering behaviour of donors got the direct effects from the 2 crucial motivational variables are 1) Christians must consider themselves as a way to bring compassion and joy from God to mankind and 2) To be an example for neighbours.

**Keywords:** *Offering, donation, motivation, behaviour*

### Introduction

Willingly paying tithes and offerings by believers or new church members within the Christian denomination is a very important activity. Without tithes and offerings, the church's operations may be hampered. Church members have to understand that as a committed believer, it is their duty to ensure that the church receives sufficient financial sustenance to able to carry out its mission for the world. Paying tithes and offerings is biblical (Leviticus 27:30, Numbers 18: 26, Deuteronomy 14: 24, and 2 Chronicles 31: 5). The expenses of the church are as follows: 1) Salary and welfare of pastor and his family 2) Expenses of church utilities and upkeep. 3) Expenses to fund church activities. 4) Pastor personal expense for pastor such as wedding, build new church, Christmas celebration, etc. Paying tithes and giving offerings in accordance to the Bible is to give willingly and secretly. It is called "giving intentionally". The amount of giving depends on the income and dedication of church members. However, giving without willingness is against the belief of the Bible. Paying tithes and giving offerings must come from willingness, right view, and the growth of church member's spirituality than giving for saving face. The church must be aware of unnecessary giving. Some churches are unsuccessful because their members do not truly believe in God. They are not sincerely dedicating themselves in paying tithes and giving offerings (International Deliverance Ministry Team, 2011).

Because of issues mentioned above, the researcher wanted to understand the offering behaviour and motivation of offering givers of SDA Churches in Thailand. The information gained from the results of this research can be used to strategize paying tithes and giving offerings in that it will benefit both tithes and offerings givers and the church.

## **Objectives of the Research**

1. To study the offering behavioural and motivational levels of donors at Seventh-day Adventist Churches in Thailand
2. To compare the motivation of donors at Seventh-day Adventist Churches in Thailand by the donors' personal status
3. To examine the relationships among motivation factors and offering behaviour level of donors at Seventh - day Adventist Churches in Thailand

## **Expected Outcome/Benefits of the Project**

This research will help the church learn the behaviour of offering givers and will provide useful information for the administrators of the SDA Church of Thailand, using it to develop a strategic plan which will be beneficial for both the offering givers and the SDA Church of Thailand.

## **Literature Review and Conceptual Framework**

### *Category of Giving*

Serge-Christophe (2006) (as cited in Suksai, 2010, p. 1) proposed that there are at least four types of transactions. They are as follows: 1) *Taking* - Taking goods and services of someone for oneself without willingness of the owner 2) *Exchange*; Gaining goods and services for self-interest through market mechanism; 3) *Reciprocity* - Getting goods and services by means of exchange, but by the principles of reciprocity; Finally, 4) *Giving* - The kind of giving which is based upon the principles of altruism.

The kind of behaviour of a giver depends on his or her motive for giving. If a person has his or her own self-interest in mind, the kind of giving will be an exchange targeting to receive a return. However, if a person is gives altruistically, the person will find satisfaction in knowing that the goods and services given will benefit those who receive.

### *Motivation of Giving*

Andreoni (1990) divided the motivation of giving into two kinds. First, the giver is motivated by pure altruism. Such a person can be conceived as one who is interested in giving (Sege-Christophe, 2006). A person who gives out of altruism gives because he or she is more interested in the welfare of others than personal gain. Second, the giver practices impure altruism. In such a case, a giver still considers himself or herself in the act of giving to others.

As mentioned earlier, the motivation of giving is determined by what a giver expects in the end. However, Hirshleifer and Hirshleifer (1998) suggest that satisfaction experienced by a giver depends on his or her income. If a giver is financially blessed than others, the giver will be more charitable to others' plight and need. He or she would possibly provide as long as his or her means allows for such giving. This, of course, is a worldly motivation for giving. An SDA Christian who truly lives by the principles of God's Word will practice true altruism, as exemplified in many different accounts of the Bible.

## *The Behaviour of Giving*

From a consumer behaviour point of view, the behaviour of giving can be analysed through the following framework (Linprasert, 2004):

### Stimulus

People may be driven to give because of external factors, instead of internal ones as discussed by Serge-Christophe (2006). Some external factors are:

1. Marketing stimulus: It is a stimulus which can be controlled. They are as follow:
2. Product Stimulus: creating project in order to request for fund and donation
3. Price Stimulus: instalment donation or free of choice giving
4. Channel Stimulus: diversity of giving channel
5. Promotion Stimulus: admiring proclamation and tax deduction

There are also stimuli which are beyond a giver's control. Some of them are:

1. Economic Stimulus: income or finance status of donor
2. Technology Stimulus: the method of communicating donation
3. Law and Political Stimulus: being allowed to use a receipt of donation to deduct tax payment
4. Cultural Stimulus: Christian is taught that paying tithes and offerings is the responsibility of Christian for God

### Donor's Black Box

The conscience of donor is compared to a Black Box. It is not able to be known. So, the conscience of the donor is needed to be seeking for. Generally, it is influenced by the kinds of donor as follow:

1. Donor's characteristic: the characteristic of donor which is influenced by many factors such as, culture, psychology, and personal characteristic
2. Donor's Decision Process: steps of making decision, there are five steps as follow: 1) knowing problem 2) searching for information 3) alternative evaluation 4) giving decision 5) behaviour after giving

### Donor's Response

A donor might consider different issues in planning to give. Some of the few are as follow:

1. Choose personnel, organization, and donating organization
2. Choose channel and format of donation
3. Choose the time of making decision for donation
4. Choose amount or quality of donation

To understand the behaviour of church members giving offering, it is necessary to analyse the motivation of offering giving. Other variables which may affect offering giving behaviours of church members include gender, status in church, age, education, occupation, the average of income per month, the area where they live in, and the length of being church member. In this study, these factors are used to analyse the behaviour of giving of church members. Other possible factors which may come into play include resources that have been donated to the church, the amount of tithes and offerings, things that donor thinks of going to donate, and the amount of time of giving.

## Conceptual Framework



**Figure 1.** The conceptual framework for analysing personal factors and the offering behaviour that impacts to the motivation of donors at Seventh-day Adventist Churches of Thailand

## Research Methodology

### *Population & Sample*

The population of this study was 14,873 Seventh-day Adventist Church members in Thailand (Seventh-day Adventist Church of Thailand: January 23, 2012). The researcher employed simple random sampling and quota sampling to obtain 389 subjects as a representative sample from 123 different outreach centres and churches.

### *Research Variables*

The independent variable is classified into two parts in responding to the research objectives. The first part is personal information of the respondent who gives offerings/donations to the Seventh-day Adventist Church: gender, membership status, age, level of education, occupation, income, and respondent's regional church. The second part is the offering behaviour of the respondent who gives offerings/donations to the Seventh-day Adventist Church.

The dependent variable is motivation that urges the respondent to give offerings/donations to the Seventh-day Adventist Church of Thailand, and the offering behaviour of the respondent.

## Research Instrument

The instrument used in this study was a survey questionnaire designed by the researcher based on a review of the literature and related research findings. The survey questionnaire consisted of open-ended and closed-ended questions in three different parts:

Part I: Personal information of the respondent: gender, the position in the Church, age, level of education, career, average income per month, and local member of the Church.

Part II: Offering behaviour of the respondent who gives offerings/donations to the Seventh-day Adventist Church: length of membership, type of offering, amount of offering, perceived value before giving an offering, and frequency of giving an offering.

Part III: Motivation that urges the respondent to give offerings/donations to the Seventh-day Adventist Church of Thailand.

The questionnaire items in Part III are on rating scale outlining different headings. Each statement requires the respondent to rate based on perceived value in a five Likert Scale, namely very high, high, medium, low, very low.

## **Data Collection**

The researcher collected primary data from members of the Seventh-day Adventist Church in Thailand. The data were collected from June – October 2013, and details were outlined below:

1. Data were administered and piloted with 40 subjects who shared a similar demographic profile of this current study. Data was analysed to determine reliability of the questionnaire items, and the researcher chose the items that measured a scale  $\geq 0.80$  of reliability coefficient.
2. Data was taken through the postal service by sending 400 sets of the research survey questionnaire to churches and outreach centres at the preliminary stage, and 100 additional copies were distributed subsequently. The researcher followed up his research project by contacting chaplains and church pastors via telephone conversation. A total of 277 sets of the survey form were returned to the researcher; however, 13 copies contained no data. Of the 277 sets returned, only 233 copies had complete information, while 31 copies were incomplete. Data analysis was determined for Cronbach's Alpha and the value stood at .99 which is widely acceptable.

## **Data Analysis Procedure**

This study employed statistical data process and analysis software by defining the score for motivation that urges the respondent to give offerings/donations to the Seventh-day Adventist Church of Thailand in a rating scale, and defining the criteria to determine the average score for motivation of the respondent in giving offerings/donations. The interpreting procedure was adapted from Srisa-ard (1992, p. 100) as shown below.

- 4.21 - 5.00 means highest motivation
- 3.41 - 4.20 means high motivation
- 2.61 - 3.40 means some motivation
- 1.81 - 2.60 means little motivation
- 1.00 - 1.80 means no motivation

Data were analyzed by using frequencies, percentage, mean, standard deviation, t-test, One-way ANOVA and Post.Hoc. by Scheffe's method, and Stepwise-Regression correlation coefficient, were employed in this study.

## **Research Findings**

### *Sample status*

The respondents of the study were made up of 126 (54.30%) females, 186 or 81.90% who were members of the Church, 25.80% who were between 31-40 years of age, 43.50% graduated with a bachelor's degree, 34.50% were employed, 24.10% received a monthly income between 10,001-20,000 baht, 39% were members of SDA church in the northern region, and 77.70% were regular church members for over 5 years, as shown in Table 1.

General Information		Number of respondents	%
Genders	1) Male	106	45.70
	2) Female	126	54.30
Position in the Church	1) Pastor	15	6.60
	2) Members of the Church	186	81.90
	3) Others	26	11.50
Ages	1) Less than or equal to 20 years	20	8.60
	2) 21 years to 30 years	38	16.30
	3) 31 years to 40 years	60	25.80
	4) 41 years to 50 years	59	25.30
	5) 51 years to 60 years	38	16.30
	6) 61 years and above	18	7.70
Levels of Education	1) Lower than bachelor degree	88	38.30
	2) Bachelor degree	100	43.50
	3) Master degree and above	42	18.30
Occupations	1) High school/College students	23	10.00
	2) General Employee	79	34.50
	3) Government official/state enterprise	14	6.10
	4) Private business	26	11.40
	5) Farmer	23	10.00
	6) Others	64	27.90
Average income per month	1) Less than 5,000 baht	55	23.70
	2) 5,000 to 10,000 baht	39	16.80
	3) 10,001 to 20,000 baht	56	24.10
	4) 20,001 to 30,000 baht	47	20.30
	5) 30,001 to 40,000 baht	21	9.10
	6) More than 40,001 baht	14	6.00
Local member of the Church	1) Bangkok and the metropolitan	33	14.50
	2) Central	28	12.30
	3) North	89	39.00
	4) North-east	40	17.50
	5) East	3	1.30
	6) South	35	15.40

**Table 1.** General information of the respondents

*Results of offering behaviours and motivational level*

As a result of offering behaviour of members who give offering to the Seventh-day Adventist Church of Thailand, it was revealed that the church members mostly gave an offering in the form of cash (48.10%), and gave less than 100 baht for each offering (47.60%). Other offering giving behaviours may be seen in Table 2.

	Details	No. of respondents	%
Something that you give to the Church (Arrange in order of importance)	1) Money 2) Knowledge and talents 3) Time to help in the Church 4) Items (Such as food, flower etc.) 5) Physical service (Such as cleaning the church, watering the plants)	112 62 69 63 80	48.10 26.60 29.60 27.00 34.30
Amount of offering (given each Sabbath)	1) Less than 100 baht 2) 100 baht to 200 baht 3) 201 baht to 500 baht 4) 501 baht to 1,000 baht 5) More than 1,000 baht	109 69 20 17 14	47.60 30.10 8.70 7.40 6.10
Things considered before deciding on giving the offering (Can choose more than one)	1) Revenue 2) Financial Status 3) Working Status 4) Important expenses for family 5) Exact amount of money to give each time 6) Others	92 82 17 37 118 15	39.50 35.20 7.30 15.90 50.60 6.40
How do you typically give your offering to the Church?	1) Tithe 2) Money 3) Knowledge and talent 4) Items 5) Physical service	86 120 68 61 31	38.10 53.30 31.50 29.10 14.50

**Table 2.** behaviour of offering-givers to the SDA Church in Thailand

As a result of motivational level that urged the respondents to give offerings/ donations to the Seventh-day Adventist Church of Thailand, it was found that the overall mean of the motivation that urged the church members to give offering/donations was at a high level, when compared with the established criteria. The highest mean of the motivation to give offering stands at 4.58, which was for the item, "Giving an offering is a reminder to church members that God is the owner of everything in this world", whereas the lowest mean of the motivation was 2.02 for the item "Giving an offering is beneficial to tax deduction," as shown in Table 3.

Items	$\bar{X}$	S.D.	Level of Motivation
<b>1. Receive honor from friends and society</b>	2.27	1.46	Little
<b>2. Recognition by friends and society</b>	2.28	1.42	Little
<b>3. Express your sacrifice/devotion to other people</b>	3.02	1.47	Some
<b>4. Benefit from reduction of personal tax</b>	2.02	1.33	Little
<b>5. Be an example for neighbors</b>	3.42	1.45	High

**Table 3** (Continued)

Items	$\bar{X}$	S.D.	Level of Motivation
<b>6. A duty for human to give thanks to God</b>	4.56	0.85	Highest
<b>7. Give the offering because of the tenth commandment that says, "thou shall not covet"</b>	3.63	1.50	High
<b>8. Give the offering because "The love of money is the root of all evil" (1 Timothy 6:10)</b>	3.36	1.54	Some
<b>9. God has taught me hospitality to others and to help the poor</b>	4.35	0.99	Highest
<b>10. Christians must consider themselves as a way to Bring compassion and joy from God to mankind</b>	4.38	0.94	Highest
<b>11. Giving tithe and offering help us to receive blessing and make our life better</b>	4.43	0.92	Highest
<b>12. Offering is a plan of God in order to receive money in developing His work</b>	4.44	0.90	Highest
<b>13. Offering is a reminder for the member that God owns everything in this world</b>	4.53	0.87	Highest
<b>14. Offering is an indication of gratitude towards God for giving everything</b>	4.58	0.75	Highest
<b>15. The reason for giving offering is to get blessings from it</b>	3.92	1.31	High
<b>16. Tithe is the holy thing that belongs to God</b>	4.55	0.82	Highest
<b>17. God declared that those who do not offer the tithe are fraudulent</b>	3.96	1.39	High
<b>18. Giving honor to God with your wealth (Proverb 3:9-10)</b>	4.22	1.08	Highest
<b>19. God cannot bless you if you do not offer the tithe</b>	3.17	1.59	Some
<b>20. Give the offering because, "live a life of your own is selfish"</b>	3.12	1.61	Some
<b>Total</b>	3.73	0.65	High

**Table 3.** Motivational level that urged respondents to give offerings/donations to the Seventh-day Adventist Church of Thailand

Results of the comparison between motivational level and donor's personal status, it was found that no significant differences were found at the .05 level on the motivational level among the following groups of donors as follows: gender, position in the Church, age, and career. Furthermore, three aspects of donor's personal status, [namely educational level, income per month, and local members of the Church] were significantly different at the .05 level on the motivational level. After a Post Hoc or comparison testing by Scheffe's method, it was revealed that subjects whose educational attainment was lower than a bachelor's degree gave a larger amount of donation than those who have a bachelor's and master's degree, at the .05 level of statistical significance, as shown in Table 4.

Level of education	$\bar{X}$	Lower than bachelor degree	Bachelor degree	Master degree or higher
<b>Lower than bachelor degree</b>	3.90	-	.24*	.38*
<b>Bachelor degree</b>	3.66	-	-	.13
<b>Master degree or higher</b>	3.55	-	-	-

\*P &lt; .05

**Table 4.** Result of Post Hoc. testing by Scheffe's method to determine motivational level for offering giving based on educational level

After a Post Hoc testing, no significant difference at the .05 level was found among groups of donors categorized according to their income per month, as shown in Table 5.

Incomes per month	$\bar{X}$	< 5,000 baht	5,000-10,000 baht	10,001-20,000 baht	20,001-30,000 baht	30,001-40,000 baht	> 40,000 baht
< 5,000 baht	3.87	-	-.05	.18	.30	.17	.44
5,000-10,000 baht	3.91	-	-	.23	.34	.22	.49
10,001- 20,000 baht	3.68	-	-	-	.12	-.01	.26
20,001-30,000 baht	3.57	-	-	-	-	-.13	.15
30,001-40,000 baht	3.70	-	-	-	-	-	.27
> 40,000 baht	3.42	-	-	-	-	-	-

\*P < .05

**Table 5.** Result of Post Hoc. testing by Scheffe's method to determine motivational level for offering giving based on income per month

Three groups of Local members of the Churches [in the locations of Central, Bangkok Metropolis, North part of Thailand] gave donations higher than a group of Northeast members at the .05 level of statistical significance, as shown in Table 6.

Local member of the Church	$\bar{X}$	Bangkok Metropolis	Central	North	North-east	East	South
Bangkok Metropolis	3.87	-	-.03	-.31	-.76*	-.40	-.33
Central	3.91	-	-	-.28	-.73*	-.37	-.30
North	3.68	-	-	-	-.45*	-.09	-.02
North-east	3.57	-	-	-	-	.36	.43
East	3.70	-	-	-	-	-	.07
South	3.42	-	-	-	-	-	-

\*P < .05

**Table 6.** Result of Post Hoc. testing by Scheffe's method to determine motivational level for offering giving based on locality

When looking at the results of the relationships among motivation of donors and offering behaviour at Seventh - day Adventist Churches in Thailand, it was found that:

Model	Variables	Statistical Values				
		$R^2$	$R^2$ -Change	B	Beta	F
Dependent Variable: Tithe						
1	A duty for human to give thanks to God	.050	.050 (5.00%)	.304	.223	10.18*
Dependent Variable: Money		$R^2$	$R^2$ -Change	B	Beta	F
1	• Christians must consider themselves as a way to bring compassion and joy from God to mankind	.047	.047 (4.70%)	.242	.217	9.51*
	• Christians must consider themselves as a way to bring compassion and joy from God to mankind			.256	.229	
2	• Recognition by friends and society	.081	.034 (3.40%)			8.48*
Dependent Variable: Knowledge and talent		$R^2$	$R^2$ -Change	B	Beta	F
1	Christians must consider themselves as a way to bring compassion and joy from God to mankind	.024	.024 (2.40%)	.216	.164	7.84*
Dependent Variable: Items (Physical object)		$R^2$	$R^2$ -Change	B	Beta	F
1	Be an example for neighbours	.032	.032 (3.20%)	.162	.179	6.05*
Dependent Variable: Physical service		$R^2$	$R^2$ -Change	B	Beta	F
1	Give offering because "The love of money is the root of all evil." (1 Timothy 6: 10)	.068	.068 (6.80%)	.266	.261	13.64*

Dependent Variable: Overall Donation	R <sup>2</sup>	R <sup>2</sup> -Change	B	Beta	F
1 <ul style="list-style-type: none"> <li>Christians must consider themselves as a way to bring compassion and joy from God to mankind</li> <li>Christians must consider themselves as a way to bring compassion and joy from God to mankind</li> </ul>	.056	.056 (5.60%)	.202	.237	10.67*
	.079	.023 (2.30%)	.165	.194	7.67*
2 <ul style="list-style-type: none"> <li>Be an example for neighbours</li> </ul>			.085	.158	

\*P < .05

**Table 7.** Summary of Stepwise-regression correlation analysis to examine the relationship among motivation of donors and offering behaviour at Seventh - day Adventist Churches in Thailand

The overall offering behaviour of donors received direct effects from 2 crucial motivational variables; namely, Christians must consider themselves as persons to bring compassion and joy from God to mankind and to be an example for neighbours. Also, these two variables could explain or predict the overall offering behaviour of donors at 7.90 percent, and at the .05 level of statistical significance. Moreover, it was also found that only one variable “Christians must consider themselves as a way to bring compassion and joy from God to mankind” was the best predictor that could predict the offering behaviour of donors at 5.60 percent and at the .05 level of statistical significance.

Furthermore, it was also found that the offering behaviour in terms of “Tithe” received direct effects from only one crucial motivational variable as “A duty for human to give thanks to God”. This variable could explain or predict the variance of the offering behaviour in terms of “Tithe” at 5 percent and at the .05 level of statistical significance.

On the other hand, the offering behaviour in terms of “Money” received direct effects from the 2 crucial motivational variables; namely, Christians must consider themselves as a way to bring compassion and joy from God to mankind, and to recognition by friends and society. Also, these two motivational variables could explain or predict the offering behaviour in term of “Money” at 8.10 percent, and at the .05 level of statistical significance. Moreover, it was also found that only one motivational variable “Christians must consider themselves as a way to bring compassion and joy from God to mankind” was the best predictor that could explain or predict the offering behaviour in terms of “Money” at 4.70 percent and at the .05 level of statistical significance.

The offering behaviour in terms of “Knowledge and talent” received direct effects from only one crucial motivational variable, which was “Christians must consider themselves as a way to bring compassion and joy from God to mankind”. This variable could explain or predict the variance of the offering behaviour in terms of “Knowledge and talent” at 2.40 percent and at the .05 level of statistical significance.

The offering behaviour in terms of “Items (Physical object)” received direct effects from only one crucial motivational variable as “To be an example for neighbours”. This variable could explain or predict the variance of the offering behaviour in terms of “Items (Physical object)” at 3.20 percent and at the .05 level of statistical significance.

The offering behaviour in terms of “Physical service” received direct effects from only one crucial motivational variable as “Give offering because “The love of money is the root of all evil.” (1 Timothy 6: 10)”. This variable could explain or predict the variance of the offering behaviour in terms of “Physical service” at 6.80 percent and at the .05 level of statistical significance.

## Summary and Discussion

The results of the study revealed several offering behaviours of offering givers for the Seventh-day Adventist Churches in Thailand. With regards to amount, the regular amount given as reported by the participants was less than 100 Baht. The participants also reported to have thought about the purpose for giving. In terms of type of offering most regularly given, monetary offering through general offering ranks the highest. This is in line with the research finding of Saetia (2012) where the

study of donation attitudes and behaviours indicated a desire to support the public welfare of donors in the Sutep subdistrict, Muang district, Chiangmai province, which was done through monetary type of donation.

The highest motivation for giving offering is the acknowledgement that all things of the world belong to God. The least type of motivation for giving offering (mean = 2.02) was to reduce personal tax. The result is in line with the study of Feldstein (1975b), Reece (1979) and Kitchen (1992), which found that offering giving in Christianity is influenced by the teaching of tithe rather than the privilege in tax reduction.

The study found that differences in gender, role in the church, age, occupation, and length of membership posed no difference, with a significant level of 0.05 different from the study of Kitchen and Dalton (1990) and Kitchen (1992). They found that age of the family leader is a significant factor for donation because of the higher age of the family leader means the higher income when compare with the low age of family leader.

The study found that the difference in education level influences different motivations significantly at 0.05. Specifically, those who have lower than undergraduate degrees possess a different type of motivation compared to those who have undergraduate and graduate degrees. This is in line with the research of Pritapat (2006) whereby the study found that different education levels pose an influence to personal faith, economic, social, organization and activity.

In addition, there are at least 3 pairs of income level which posed different means in offering giving. Specifically, the mean of offering given for donors who have an income of 5,000 – 10,000 Baht per month is different from donors who have income per month of 20,001 – 30,000 Baht. Furthermore, the mean of offering given by those who have an income of 5,000 – 10,000 Baht per month is different from donors who have an income of more than 40,000 Baht per month. Finally, the mean of offering given by those who have an income of less than 5,000 Baht per month is different from donors who have income per month of 20,001 – 30,000 Baht. The results are consistent with the work of Rattanopas, (2010) where the study indicated that the monthly income has an impact on the amount of offering given. Particularly, the after tax income influence the donation for religion organization more than other type of income.

In terms of offering givers' locality, this study found that different locations influence different motivations significantly at 0.05. Those who live in Bangkok and in the surrounding vicinity give differently from donors who live in the northeastern region. Moreover, donors who live in the central region give differently from donors who live in the northeastern region. Donors who live in the northern region also have the motivation to donate differently from donors who live in the northeastern region. The finding is consistent with Kitchen and Dalton (1990) and Kitchen (1992) where in the studies the authors found that residents who have higher income tend to donate more than those who have less. In addition, it is consistent with the finding of Greene and McClelland (2001), Tiehen (2001), and Bakija and Heim (2008) whereby those who have a higher income tend to donate more than those who have lesser income.

The behaviour of offering givers of the Seventh-day Adventist Church in Thailand indicated an overall offering behaviour determined by 2 crucial motivational variables are 1) Christians must consider themselves as a way to bring compassion and joy from God to mankind and 2) To be an example for neighbours. The offering behaviour in terms of 5 types are as follow: First, "Tithe" received direct effects from only one crucial motivational variable as "A duty for human to give thanks to God". Second, "money" received direct effects from the 2 crucial motivational variables are 1) Christians must consider themselves as a way to bring compassion and joy from God to mankind and 2) To gain recognition by friends and society. Third, "knowledge and talent" received direct effects from only one crucial motivational variable as "Christians must consider themselves as a way to bring compassion and joy from God to mankind". Forth, "Items (Physical object)" received direct effects from only one crucial motivational variable as "To be an example for neighbours". Finally, "Physical service" received direct effects from only one crucial motivational variable as "Give offering because "The love of money is the root of all evil." (1 Timothy 6: 10)". The finding is

consistent with Hibbert and Horne (1998), whose research in donation behaviour for charities found that donors are motivated primarily to donation behaviour is contributing to a recognition of the society.

In conclusion, this study was able to describe certain types of offering behaviours of members of the Seventh-day Adventist Churches in Thailand. The most common form of offering is money. Furthermore, the donors had a purpose or determination before making any donations. Differences in gender, role, age, occupation and length of membership did not have any bearing on the behaviour of giving. Nonetheless, the differences in education, income level, and location posed different motivations for donation. The donors have purposed to donate according to the teaching in religion more than the privilege in tax deduction. The behaviour of offering-givers to the Seventh-day Adventist Church in Thailand for overall offering behaviour of donors received direct effects from the 2 crucial motivational variables, which are 1) Christians must consider themselves as a way to bring compassion and joy from God to mankind and 2) To be an example for neighbours.

## About the Author

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