

Corporate Social Responsibility, Organizational Commitment, and Employer- Sponsored Volunteerism

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Abstract

This cross-sectional study examines the association of employees' organizational commitment and employer sponsored volunteerism (intra-organizational volunteerism) in the context of a national volunteer program, the IRS sponsored Volunteer Income Tax Program (VITA). Study results indicate that employees who volunteered as a result of encouragement by corporate employers, governmental employers, or not for profit organizations reported increased organizational commitment to the organizations encouraging them to participate in the program. Among participants who were specifically encouraged by employers to participate in VITA, responses were significantly related to satisfaction, education, and years employed.

Key Words: Organizational Commitment, Volunteerism, Intra-organizational volunteerism, VITA, Corporate Social Responsibility

1. Introduction

Volunteering in the United States has seen a renewed vigor over the past few years (Starbucks Coffee Company Mission Measurement Report, 2011). The Committee Encouraging Corporate Philanthropy's 2010 report found that 92% of the 171 organizations they analyzed (including 61 of the Fortune 100) have a formalized employer sponsored volunteer program. Deloitte's Volunteer IMPACT 2011 survey found several strong links between employee volunteerism and employee engagement in the workplace. This report compared millennials aged 21-35 who participated in employer sponsored volunteerism and those who did not. The research found that those who participate in employer sponsored volunteerism were 52% more likely to feel very loyal toward their company than those who did not participate. The report also found that 70% of millennials want to work for a company that is committed to its community. Of all millennials surveyed, 61% said that whether an organization was committed to its community and sponsored volunteerism would have an influence on accepting a job offer. Based on this evidence, it is easy to discern that employer sponsored volunteerism is growing and can have a significant impact on how employees are attracted to and engaged with their organizations.

Yet, research on employer sponsored volunteerism is sparse and has examined mainly implementation rather than outcomes (Pajo and Lee, 2011). Our research examines the role of employer sponsored volunteerism and its relationship with organizational commitment, a vital outcome of employee engagement. Organizational commitment has long been a concept of interest in the human resource and management literature.

The justification for studying employer encouraged volunteerism stems from observations that enhanced organizational commitment results in benefits for firms. Specifically, by increasing organizational commitment, it is believed firms reduce absenteeism and turnover, improve employee productivity and firm performance, and become more attractive to applicant pools (Mathieu and Zajac 1990; Brammer, Millington, and Rayton 2007; Jha and Jha 2009; and Brenner 2010). The nature of organizational commitment and its antecedents and consequences have been discussed extensively by others including Becker, 1960; Steers, 1977; Mowday, Steers, and Porter, 1979; Allen and Meyer, 1990, Meyer and Allen, 1991; O'Reilly and Chatman, 1986; and Caldwell, Chatman and O'Reilly, 1990. The work of O'Reilly and Chatman (1986) and Caldwell, *et al.* (1990) specifically suggests shared values between the organization and its employees have a central role in the development of organizational commitment.

The idea of shared values is also reflected in current commentary regarding corporate social responsibility (CSR). CSR is multi-faceted and includes numerous activities one of which is employer-sponsored volunteerism (Basil, Runte, Easwaramoorthy, & Barr, 2008). Numerous companies acknowledge they consider CSR a strategic initiative and encourage employees to volunteer for charitable causes (Epstein, Buhovac, and Yuthas 2010; Schuyler and Berkowitz 2009; Guarnieri and Kao 2008; and Vian, McCoy, Richards, Connelly, and Feeley 2007). It should also be noted that commitment to volunteer programs is a specific item measured in the Kinder, Lydenberg, and Domani (KLD) Socrates database, which is considered to be the most comprehensive database of firms' CSR activities (Tashman and Rivera 2010).

CSR is seen as a strategic initiative because it is a source of competitive advantage. The competitive advantage arises because CSR fosters better relations between the socially responsible company and two sets of key stakeholders, customers and employees (Waddock and Graves 1997; Hess, Rogovsky, and Dunfee 2002; and Walsh, 1999). By sponsoring volunteerism, employers have the opportunity to communicate the values it shares with its employees which in turn can result in a more engaged, committed workforce that drives the firm's competitive advantage. It is important, then, to gain a better understanding of how CSR through employer sponsored volunteerism is producing greater organizational commitment among employees if these employees are directly responsible for creating the firm's competitive advantage.

In the next sections of this paper we review the current literature on employer sponsored volunteerism, CSR, and organizational commitment and develop an argument for using cross sectional data to analyze the impact of CSR through employer sponsored volunteerism on organizational commitment. Following a review of the literature, we will describe the context and methodology for our study, discuss its results and limitations, and finally, offer suggestions for further research.

2. Employer Sponsored Volunteerism, CSR, and Organizational Commitment

O'Donohue and Nelson (2009) have suggested that the psychological contract between firms and employees now includes the employee's need to feel they (and their employer) are contributing to the broader community. Inherent in this concept is the belief by employees that the organization be a vehicle for improvements in society, i.e., that the firm does not, as an artificial being, ignore the public good. It should, in fact, be interested in and supportive of things employees value as citizens, members of a community, or heads of families, and should reflect the values of its members. This can include support for a cause that employees value (Thompson and Bunderson 2003), or a "salient beneficiary", such as society, a segment of society, or a principle other (O'Donohue and Nelson 2009, p. 253). Pascale (1985, p.32) suggested that "great, self-sustaining organizations ... (are) continually recommitting themselves to shared values that keep them in tune with society."

Turker (2009) reports a link between CSR and organizational commitment which occurs to the extent that socially responsible activities by the organization, including employers encouraging employee volunteerism, enhance the individual's perception of the organization, thereby enhancing the social identity of the employee as a member of the organization. Turker suggests that social identity theory (SIT) provides an explanation for the link between CSR and organizational commitment. SIT suggests that individuals tend to define themselves in terms of the groups to which they belong (Reza 2009). Further, identifying with a group provides a basis for defining self, as well as, defining normative behavior (Hogg, Terry, and White 1995; Hogg and Terry 2000). Turker's (2009) empirical results suggest a positive relationship between CSR and organizational commitment. Specifically, Turker suggests that CSR, i.e., "corporate behaviors which aim to affect stakeholders positively and go beyond its (the corporation's) economic interest (pg. 189)", is positively related to organizational commitment.

Kim, Lee, Lee, and Kim (2010) suggest and test a model that relates CSR to organizational commitment through its enhancement of organizational identification. Their empirical results suggested that employee participation in CSR activities and their participation in planning CSR activities directly enhanced their sense of belonging and increased organizational commitment. Also, employees' perceptions that outsiders viewed the company favorably enhanced their sense of belonging, thereby indirectly increasing organizational commitment.

In another study based on SIT, Brammer *et al.* (2007) reported a positive link between employees' perceptions of external CSR and organizational commitment. External CSR is defined as philanthropy, community contributions, and how the firm interacts with the external environment and stakeholders. After controlling for the impact of internal CSR (perceived procedural justice and training) and a number of other control variables, Brammer *et al.* also report a positive relationship between CSR and organizational commitment. They suggest since external CSR is discretionary and has no direct, positive effect on employees, the link to organizational commitment must be through enhanced personal identity as described in social identity theory.

Brammer *et al.* (2007), Turker (2009), and Kim *et al.* (2010) all report empirical results supporting a positive relationship between employee perceptions of CSR and employees' organizational commitment. Yet, all three suggest limitations to their own studies and the need for additional work. The Turker study, based on results from 269 respondents working in Turkey, asked for respondents' opinions about CSR activities of their employer. Thus, results were collected from those who may or may not have personally participated in corporate sponsored volunteerism. The Kim *et al.* study expressed the need for research across different cultural contexts, since their study was limited to 120 respondents from five firms publishing Global Reporting Initiative reports in Korea. Unlike Turker, the Kim *et al.* study reported no control for the importance employees attach to CSR. Brammer *et al.* (2007) also report employees' attitudes about employer sponsored CSR and their own degree of organizational commitment but do not control for the respondents' participation in the firms' external CSR activities. Although these studies suggest a link between organizational commitment and participation in employer sponsored volunteerism, the evidence for such is either indirect or reported from a limited study context.

de Gilder, Schuyt, and Breedijk (2005) report the results from an empirical study in a large Dutch banking organization that encouraged its employees to volunteer for charitable activities through a company sponsored program. They compared attitudes of employees who volunteered through the company sponsored program, employees who volunteered for charitable causes on their own outside of the company program, and non-volunteer employees. Results indicated that employees who volunteered through the company sponsored program reported a more positive attitude about their work, but were no different than the other groups with respect to organizational commitment, organizational citizenship behavior, or intention to stay with the company. However, in a study of Pillsbury community outreach programs, Bartel (2001) observed that participating employees had a stronger sense of organizational identity, which was associated with more interpersonal cooperation and increased work effort. Bartel suggested this occurred because employees felt more self-esteem from being associated with their employer. Thus, results from inside these two single organizations appear contradictory and suggest the need for cross-sectional research.

In a qualitative study, Pelozo and Hassay (2006) report the results of interviews in which employees participating in company sponsored volunteer programs reported a number of benefits from volunteering. Interviewees reported feeling pride for their employer, satisfaction over helping others, and an increase in the extent and effectiveness of their networks at work. Pelozo and Hassay suggest the need for future research in what they call the "phenomenon" of "intra-organizational volunteerism", in which employees are encouraged to support charitable or public service initiatives endorsed by their employers. They suggest research is needed across a number of different contexts, such as different types and levels of employee involvement in intra-organizational volunteerism and different types of employers. For example, employees of charitable or not-for-profit employers or governmental entities may respond differently to intrinsic/extrinsic motivations than do employees of for-profit employers (Taylor 2007). For example, people who elect to work in the governmental or not-for-profit sectors may be relatively more motivated by the opportunity to help others, or to be a participant in achieving a public good, than by transactional based monetary rewards. Additionally, Brammer *et al.* (2007) report gender differences in employee responses to employer CSR activities. As a result, the impact of employer sponsored volunteerism on organizational commitment may vary across employment sectors and within organizations' workforces.

The discussion above reports the results of studies about employer sponsored volunteerism and organizational commitment in the context of single companies, narrow cultural or employment sectors, or studies in which the effect of employer sponsored volunteerism on employees is measured indirectly. Our study is a response to the suggestions by Pelози and Hassay (2006), Kim et al. (2010), Turker (2009) and Brammer et al. (2007) and to the limitations mentioned by and observed in other studies. Specifically, we study the effect on organizational commitment among a broad cross-section of volunteers whose employers have encouraged them to volunteer in a community volunteer program which the employees have chosen to do. We next discuss the research context for this paper, as well as our sample and research methodology.

3. Research Context, Sample and Methodology

The context for this research is a nationally recognized volunteer program, the Volunteer Income Tax Assistance (VITA) program. Sponsored in part by the Internal Revenue Service (IRS), the VITA program is one in which trained volunteers and other program participants assist low income tax payers in the preparation of their federal income tax returns. The VITA program is an outgrowth of congressional efforts to deliver economic assistance to low-income working taxpayers by means of credits and cash refunds through the federal income tax compliance process. Initially an outreach program of the IRS, the VITA program currently operates with substantial reliance on volunteer tax preparers through coalitions of governmental, charitable and non-profit organizations.

The program has created substantial, positive economic impact in many urban areas having large numbers of working poor, recent immigrants, or elderly taxpayers. Through the efforts of the United Way, other charitable or non-profit organizations, and local governmental units and agencies, the VITA program is promoted heavily in many communities and is the beneficiary of diverse community and corporate support. Such support takes the form of monetary donations but also includes employer encouragement of employees volunteering in the program. Thus, this program provides a context in which to study employer sponsored volunteerism across different types of employers and employees.

In order to investigate our research questions, we circulated a link to a web-based survey to VITA volunteers and other program participants through a number of organizations involved in a national community tax coalition. This sampling process was selected due to the fact that the IRS maintains no national database of volunteers and all volunteer information remains in the possession of local coalitions. Relying on intermediaries to distribute surveys is consistent with other reported work on organizational commitment (Kim *et al.*, 2010; Brammer, *et al.*, 2007; Taylor 2007), it does however, make it extremely difficult to estimate the response rate since the link was distributed by email to contact lists under the control of others as well as posted to web sites used by volunteer organizations to manage VITA volunteer communications.

In a previously reported study, just over 2300 volunteers in total were reported for the Austin, Houston, and San Antonio, Texas and the Chicago, Illinois areas. The IRS estimated 54,000 volunteers nationally in the spring of 2010 (Andrews 2010). Our sample contains 1,415 respondents representing 24 states of which 251 or 18% identified themselves as volunteer preparers for whom the organization that most encouraged them to participate in VITA was their employer. See Table 1 for demographics of these 251 respondents.

Table 1. Respondent Demographics

Average (Median) age	45 (46)
% female	71%
% with at least an undergraduate degree	86%
% with current employer more than 5 years	48%
% with annual income > \$50,000	56%
Ethnicity	African- American, 23%, Asian-American, 6% Caucasian/Anglo, 57%, Latino/Hispanic, 14% Other, <1%
% with corporate employers	47%
% with governmental employers	30%
% with not-for-profit employers	23%

Of these volunteers, 67% expected nothing but recognition from their employer as a reward for participating in VITA. We have no data that about other volunteer opportunities which employers may have recommended to their employees.

We do know that 64% of our respondents indicated that “the opportunity to help others” was a “very important” reason for volunteering for VITA. Other reasons respondents most often classified as “very important” included “fits my talents”, 37%; “impact on local economy”, 35%; and “opportunity to learn about taxes”, 31%. Given the proportion of respondents who participated in VITA to “help others”, we believe they are representative of employees who may have participated in other volunteer activities encouraged by their employers.

3.1 Dependent Variables

In order to determine what effect, if any, the VITA volunteer experience had on the volunteer’s relationship to their employer, we utilized a series of twelve questions based on the organizational commitment scale reported in Caldwell *et al.* (1990). In this scale, organizational commitment is seen as composed of two distinct elements labeled “Normative” and “Instrumental”.

Normative represents the extent the individual internalizes organizational goals and values and identifies with the organization due to shared values. Instrumental represents an attitude of compliance on the part of the employee and is more a measure of commitment due to reward/task completion.

Other organizational commitment scales are discussed in the literature, most notably Mowday *et al.* (1974) and Meyer and Allen (1991). Meyer and Herscovitch (2001) suggest a degree of similarity between the constructs reported in Meyer and Allen (1991) and those reported by Caldwell *et al.* Specifically, “Normative” commitment as reported by Caldwell *et al.* and “Affective” commitment, as reported by Meyer and Allen both relate to shared values. Additionally, “Instrumental” as reported by Caldwell *et al.* is similar to a measure of commitment to stay with the organization due to rewards received for past performance, as described in Meyer and Allen. However, the scale developed by Caldwell *et al.* (1990) is more specific in asking the respondents’ opinions about their values and those of the organization. As suggested earlier, one of the reasons volunteerism encouraged by employers may foster organizational commitment is that it demonstrates that the organization values initiatives which employees believe are important. As a result, we elected to measure organizational commitment with the Caldwell *et al.* scale.

First, we factor analyzed (varimax rotation) responses for those most encouraged by their employer to participate in VITA (Table 2) and had results much like that reported by Caldwell *et al.* (1990). Respondents were asked “In thinking about the organization that encouraged you to participate in VITA, please indicate how your VITA experience has influenced your level of agreement with each of the following statements”. Responses were recorded on a 7-point scale of “More Strongly Disagree” to “More Strongly Agree”.

Table 2. Organizational Commitment, factor loadings

Item	Normative Commitment	Instrumental Commitment
What this organization stands for is important to me.	.816	.080
I tell my friends that this is a great organization to be involved with.	.828	.068
If the values of this organization were different, I would not be associated with it.	.475	.215
How hard I work for this organization is directly related to how much I am rewarded.	.157	.744
In order for me to be rewarded by this organization, it is necessary to express the right attitude.	.135	.686
Since joining the organization, my personal values and those of the organization have become more similar.	.447	.548
My private views about this organization are different from those I express publicly.	-.386	.408
The reason I prefer this organization to others is because of what it stands for, that is, its values.	.783	.181
My attachment to this organization is primarily based on the similarity of my values and those of the organization.	.755	.177
Unless I am rewarded for it in some way, I see no reason to expend extra effort on behalf of this organization.	-.522	.436
I am proud to tell others that I am part of this organization.	.813	-.085
I feel a sense of “ownership” for this organization rather than just being a member.	.718	.101
Percentage of variance explained	39%	15%
Cronbach’s Alpha	.88	.68

The item “Since joining the organization, my personal values and those of the organization have become more similar” cross-loaded at more than .4 and was dropped from the analysis. In the context of our study, the respondent is answering whether the VITA experience has caused them to more strongly disagree or agree with the statements in the organizational commitment scale. From Table 2 it can be seen that 7 items loaded at .4 or above on normative commitment and four loaded on instrumental commitment. In order to further analyze our results, we summed the seven items under normative commitment and the four items under instrumental commitment to form composite constructs (Pedhazur and Schmelkin 1991)

3.2 Independent Variables

The literature suggests a number of demographic conditions which may impact organizational commitment, including age, education, gender, income, and tenure with employer (Meyer and Allen 1991). Turker (2009) reports results for these variables are not consistent across studies. Those findings give credence to the suggestion by Pelozo and Hassay (2006), that the study of employer sponsored volunteerism may require examination across a number of different contexts. Since many organizational scales reported in the literature (Allen and Meyer, 1990; O’Reilly and Chatman, 1986; Chatman and O’Reilly, 2004; Mowday, Steers, and Porter, 1979; Balfour and Wechsler, 1996; Cook and Wall, 1980; and Jaworski and Kohli, 1993) have similar items, we discuss prior research on demographic control variables for organizational commitment in general, rather than in terms of specific validated scales.

Gender may be the demographic variable most germane to our study due to suggestions in the literature that women may be more ethical than men. As such, the effect of an organization’s efforts to act in a socially responsible manner and to support community service activities may create the perception of aligned values more so in women than in men. If this is the case, then we would expect the VITA experience to influence the reported organizational commitment of women more than men. In the literature, however, the effect of gender on organizational commitment is unclear. Kacmar, Carlson, and Brymer (1999), Gaan (2008) and Bruning and Snyder (1983) found no significant relationships between gender and organization commitment. Mathieu and Zajac (1990) reported that women have slightly higher levels of organizational commitment than do men, although the effect of gender is attenuated by the addition of other control variables. O’Reilly, Chatman, and Caldwell (1991) report that the effect of gender is insignificant when one controls for person-organization fit. Many studies report that men and women react differently to variables that mediate organizational commitment, such as gender dissimilarity in the workplace (Lee and Peccei 2007; Chatman and O’Reilly 2004), and employer’s external CSR (Brammer *et al.* 2007).

Whipple and Swords (1992) reported that women are more ethical than men with respect to consumer and social issues. Lämsä, Vehkaperä, Puttonen, and Pesonen (2008) reported that women were more concerned about corporate values like ethical, environmental, and social issues. They attributed this to the primary socialization process of men and women resulting in different attitudes about values, motives, and behaviors, as did Ibrahim, Angelidis, and Tomic (2009).

Additionally, the effect of gender on volunteering and the importance attached to voluntarism is unclear. Wymer and Samu (2002) reported that overall, more women volunteer than do men, but suggest that the importance attached to voluntarism may also be captured by hours of volunteer work and number of different organizations in which one volunteers, both measures in which men scored higher than women. Wilson and Musick (1997) reported several studies with contradictory results concerning whether women or men are more likely to volunteer as well as studies indicating gender becomes insignificant when socio-economic variables are included. Wilson (2000) suggested that women will have a higher predisposition to volunteer because they score higher on measures of altruism and empathy and believe that helping others is of more value (Wilson and Musick 1997). However, they may actually volunteer less due to more constraints on their time (Wilson, 2000; MacPhail and Bowles, 2009).

Employer sponsored voluntarism which accomplishes altruistic ends may be associated with increased organizational commitment, a result suggested by Grant, Dutton, and Rosso (2008) and Pajo and Lee (2011). If women place more value on altruism than men, then employer sponsored voluntarism may have a more positive impact on their organizational commitment. Alternatively, others (Pelozo, Hudson, and Hassay, 2008) report that employee voluntarism is motivated more by egoistic and organizational citizenship behaviors than by altruism.

We also include respondents' self reported income as a control variable, although most studies of compensation and organizational commitments include pay satisfaction (Vandenberghe and Tremblay, 2008; Tang and Chiu, 2003) and perceptions of distributive and procedural justice with respect to compensation (McFarlin and Sweeney 1992). Nevertheless, actual pay received is frequently a component of the construct(s) used to control for the potential effect of compensation on organizational commitment (Singh, Bhagat, and Mohanty, 2011; Kinnie, Hutchinson, Purcell, Rayton, and Swart, 2005), and is positively correlated with perceptions of distributive justice (Tekleab, Bartol, and Liu 2005).

Mathieu and Zajac (1990) reported a positive correlation between age and attitudinal commitment, and Meyer and Allen (1984), reported that older workers exhibited more affective commitment. Kooij, Jansen, Dikkers, and De Lange (2009) suggested that older workers may exhibit higher organizational commitment because they have fewer alternative employment opportunities, but Vitell and Singhapakdi (2008) reported that age only affects organizational commitment through job satisfaction. Brimeyer, Perrucci, and Wadsworth (2010) report a significant, positive relationship between age and organizational commitment, regardless of workers' tenure. In the context of their study, they suggested older workers with less tenure had experienced negative effects of economic changes and were more grateful to the company for upholding the social contract. However, they also report that a number of studies have found mixed results regarding the age and organizational commitment relationship when using age as a surrogate for career stage and tenure with the organization. Consequently, years in the work force may also be associated with organizational commitment.

Glisson and Durick (1988) report a negative association between educational levels and organizational commitment in human service organizations, possibly because more highly educated employees commitment is tempered by their belief that they have alternative employment opportunities. Brimeyer *et al.* (2010) also report a negative relationship between education and organizational commitment, but only for employees with 10 or fewer years tenure with the organization. They suggest that increasing age of longer-tenured employees reduces alternative employment opportunities, thus negating the effect of increasing educational levels.

In a study of managers in Fortune 500 companies, Taylor, Audia, and Gupta (1996) reported that tenure in the same job was negatively related to organizational commitment whereas tenure in the organization was positively related to commitment. They suggested that if tenure in the same job is caused by lack of upward mobility, that managers will view the organization as violating the relational employment contract and thereby reduce their commitment. Natarajan and Nagar (2011) reported that both organizational commitment and job satisfaction were higher for employees with more organizational tenure, regardless of the nature of their jobs.

We control for the importance employees attach to volunteerism. Turker (2009) and Peterson (2004) have suggested that the impact of employer CSR on employees' organizational commitment may be influenced by employees' perceptions of the importance of CSR. Since we are examining one form of CSR, i.e. employer encouraged volunteerism, we control for the extent to which employees view the importance of volunteerism through their self-reported frequency of volunteering.

Finally, we control for the potential effect of the employees satisfaction with the VITA experience. It seems apparent that those who do not enjoy the experience are unlikely to report increased organizational commitment.

4. Results

Our first research question is whether normative commitment appeared to be influenced by the VITA volunteer experience. We estimated a linear regression with normative commitment as the dependent variable among the respondents who indicated that their employer was the most influential organization in encouraging them to participate in VITA and the results are reported in Table 3.

Volunteer Activity was measured on a one to four scale indicating the frequency of volunteering. Education was measured on a four point scale of high school and some college, undergraduate degree, graduate degree, or professional degree. Due to multicollinearity among Age and Years Employed, we eliminated Age and report results for Years Employed, which was measured on a five point scale of 0-4, 5-9, 10-14, 15-20, or more than 20 years. No problems with multicollinearity were noted among the remaining independent variables. Tenure with current employer was measured on a 6 point scale of 0-1, 2-3, 4-5, 6-7, 8-9, or 10 or more years.

Annual income was measured on a 5 point scale of less than \$25,000, more than \$25,000 but less than \$50,000, \$50,00 to \$75,000, more than \$75,000 but less than \$100, 000 and \$100,000 or more. All other variables were coded 1 if the situation existed and 0 otherwise. With respect to the variables related to organization, the regression should be interpreted for those most encouraged by corporate employers and the 1,0 variables represent the effect of the other specific types of employing organizations when they were the ones reported as being most influential in respondents decisions' to participate in VITA.

Table 3. Dependent Variable, Normative Commitment

Variables	Unstandardized Coefficients	Std. Error of Coefficients	t-statistic
Volunteer Activity	-.034	.742	-.046
Education	-1.978	.627	-3.154***
Years Employed	.526	.454	1.157
Tenure	.074	.313	.235
Income	.002	.507	.005
VITA Satisfaction	2.055	.576	3.569***
Female	1.328	1.257	1.056
Gov. Employer	-1.887	1.279	-1.475
NFP Employer	.404	1.450	.279
Intercept	27.848	4.394	6.338***
R Square - .175 Adj. R Square - .131 F - 3.994 *** N = 179			
*Significance < .10 ** Significance < .05 ***Significance < .01			

From Table 3, it can be seen that two of the control variables are significant, including education and satisfaction with the VITA experience. Education, as suggested by Glisson and Durick (1988) and Brimeyer et al. (2010), is negatively related to organizational commitment. Satisfaction with the VITA experience was positively related to organizational commitment.

Our second research question focused on the relationship between employer sponsored volunteerism and instrumental commitment. To answer this question, we estimated the effect on instrumental commitment for only those VITA participants who reported that they were most encouraged to participate by their not for profit employer, governmental employer, or corporate employer and report the results in Table 4.

Table 4. Dependent Variable, Instrumental Commitment

Variables	Unstandardized Coefficients	Std. Error of Coefficients	t-statistic
Volunteer Activity	-.316	.427	-.740
Education	.016	.368	.044
Years Employed	-.815	.266	-3.065***
Tenure	.132	.183	.721
Income	.178	.302	.589
Vita Satisfaction	.220	.334	.659
Female	-1.018	.750	-1.358
Gov. Employer	.750	.750	1.000
NFP Employer	.691	.846	.817
Intercept	15.456	2.603	5.937***
R Square - .066 Adj. R Square - .018 F - 1.371 N = 185			
*Significance < .10 ** Significance < .05 ***Significance < .01			

Table 4 indicates that this regression is marginal with only years employed having a significant effect.

5. Discussion

This study contributes to understanding organizational commitment in the context of employer sponsored volunteerism and responds to suggestions by Pelosy and Hassay (2006), Kim et al. (2010), Turker (2009), and Brammer et al. (2007) that employer sponsored volunteerism be studied in a number of difference contexts.

Explicitly, this study links participation in the VITA program to employees reporting increased levels of organizational commitment and, in particular that they identify more with the organization's values. Normative commitment means that the employee strongly identifies with the organization because of the common values the employee believes is shared with the organization. Our results show that the extent of the effect the VITA experience had on respondents who reported increased agreement with items of normative commitment was influenced by demographic variables. Specifically, those who were more satisfied with the VITA experience reported increased agreement with the components of normative commitment. If an employee was significantly satisfied with the volunteer experience, in this case volunteering with VITA, then normative commitment increased. This result further supports existing literature that when the employer sponsors volunteer opportunities that interest the employee then perceptions of existing shared values between the employee and the organization are positively impacted.

Also consistent with suggestions in the literature, those with more education reported less agreement with were shared values as a result of the volunteering experience. The results indicate that employees with less education will agree that greater shared values exist between themselves and the organization than will more highly educated employees.

Contrary to our expectations and suggestions in the literature, there were no differences in reported agreement with the items of normative commitment among employees of different types of employers. We expected that governmental employees or employees of not-for-profit organizations would report more increased agreement with the items of organizational commitments. Yet, corporate employers appeared to benefit from the same degree of impact on organizational commitment as did governmental and not-for-profit employers. We suggest that governmental employers may have a greater perceived expectation for participation since VITA supports a peer governmental agency, the IRS. Many local governmental entities and not-for-profit organizations promote the VITA program heavily due to the economic impact of the earned income tax credit payments in low-income areas and the indirect boost to local tax revenues. Therefore, the VITA experience may be viewed more along the lines of an endeavor that helps the employer (the local government or not-for-profit employer) than one that is purely public service.

For instrumental commitment, we examined the effect of employer sponsored volunteer initiatives on how committed the employee is to the organization because of the exchange or transactional relationship that exists between the employee and the employer. Our results showed a non-significant relationship overall between employer sponsored volunteerism and instrumental commitment. This is not surprising because the whole basis for employer sponsored volunteerism is to support the community regardless of the payback to either the organization or the employee.

6. Implications

Employer sponsored volunteer opportunities have the capacity to create competitive advantage by intensifying the identification of employees with organizational values and thereby stimulating the organizational commitment of the volunteering employees. This study provides employers with vital insights into the process of designing or identifying volunteer activities that maximize the competitive advantage achieved.

The strong positive correlation between organizational commitment and satisfaction with the VITA experience suggests that employers will garner the greatest possible benefit if their programs are carefully structured and are not merely impromptu attempts to capture low-cost benefits from the recent popularity of employee volunteerism programs. Volunteer opportunities vary enormously in how well they are organized, the generation of public benefit, the degree of contact with the actual recipients of the benefits generated, and the overall camaraderie and support exhibited among the volunteers and staffs. Studies show that employee satisfaction with volunteerism is greatly enhanced if the volunteer opportunities are carefully matched with the talents and interests of the employee, if the volunteers receive timely and appropriate training, feedback and guidance for performing their duties, and if the volunteers are made to feel responsible for the success of the endeavor and the benefits conferred (Pajo and Lee, 2011; Millette and Gagné, 2008). The carefully thought out and well conceived effort to ascertain that volunteers are appropriately placed in experiences that are well managed and effectively use the volunteers' talents in an endeavor that deeply resonates with the employee will be the effort that unites the vision of the employer and the employee and positively enhances organizational commitment.

Additionally, as noted in the discussion section, the impact on organizational commitment will vary among employees. The evidence that employees with longer tenure report greater organizational commitment as a result of volunteering may indicate that they felt more freedom to actually “volunteer”; whereas, employees with shorter tenure may feel more pressure to “volunteer” and may find volunteering to just represent additional work responsibility (as may be the case for governmental employees, who responded less favorably than expected.) Therefore, clarity in the employer’s communication concerning the truly voluntary nature of the opportunity may allow the employer to more fully achieve the desired enhancement of organizational commitment among participating employees.

The negative agreement of more educated employees may indicate that participation at a VITA site where the typical volunteer is helping with the preparation of federal income tax returns for low income taxpayers is more of a menial task for the highly educated participants and is therefore not an enjoyable challenge. Pajo and Lee (2011) also suggest that variety from regular work routines is conducive to volunteer satisfaction. Attorneys, accountants and other highly educated employees may find that filing tax returns is too similar to their typical work requirements to be an enjoyable diversion. The lesson may well be that one size fits all projects will never be as effective as a cafeteria program where individual talents and interests are accommodated. Despite the extra preparation necessary to provide well vetted alternative projects, the additional satisfaction and accompanying increased organization commitment may well be worth the extra preparation and expense. This may be especially important since our results indicate that such an approach may be essential for reaching the most highly educated employees who are presumably some of the firm’s most valuable employees. Additional future research with volunteers in a diversity of organizations and alternative projects is essential for determining if employees with higher levels of education are less influenced to organizational commitment by employer sponsored volunteer programs or if differing volunteer opportunities mitigate the differences between more and less educated employees.

The failure of governmental employees and those of not-for-profit organizations to report more agreement with the items of normative commitment may indicate that governmental entities and other agencies seeking to enhance organizational commitment by means of volunteerism may have more success if their employees have freedom to select from a wide array of volunteer opportunities. These opportunities should be freely chosen and thus tied to the employee’s interests and opportunities and less closely tied to fulfilling the direct goals of the governmental employer or agency. An additional implication would be that corporate employers receive comparable increased employee commitment as do those employers who normally employ individuals more motivated by the opportunity to help others or to participate in the accomplishment of a public good.

In contrast to the shared values indicated by normative commitment, instrumental commitment indicates cynicism and a lack of shared interests or values between the employer and employee. This lack of shared interests is illustrated by employee responses revealing that their cooperation with the employer is primarily motivated by direct personal benefits and that their agreement is essentially coerced or purchased and thus is not the result of a shared vision. Managers would do well to ponder the implications of reducing the impact of attitudes represented by the items associated with the instrumental factor. Lower instrumental scores indicate disagreement with the comments “In order for me to be rewarded by this organization, it is necessary to express the right attitude” and “Unless I am rewarded in some way, I see no reason to expend extra effort on behalf of this organization”. Disagreeing with the first comment would indicate a volunteer experience was associated with employees’ being unafraid to voice their opinions – an element of employee conduct normally considered healthy and productive. Disagreeing with the second comment would indicate the volunteer experience is associated with employees focusing less on short-term rewards as a motivation for performance.

This is an attitude generally considered healthy by those concerned about over-reliance on short-term performance measures. Although our study shows essentially no relationship between the VITA volunteer experience and the elements of instrumental commitment, we suggest the continued inclusion of the instrumental items in future studies. Should there be types of employer encouraged volunteerism that decrease agreement with the elements of instrumental commitment, then those employers may also obtain the competitive advantage of a more committed workforce by encouraging activities that reduce the distrust and cynicism indicated by higher instrumental commitment scores.

Our study found no significant results for gender with respect to normative and instrumental commitment. This is consistent with suggestions by others that the effect of gender on organizational commitment is attenuated with the addition of other control variables. We believe there is an implication to this non-finding. It is well known that women are frequently paid less than their male counterparts in many employment settings; however, employers should be aware that engaging in CSR endeavors, particularly employer sponsored volunteerism, may not offset any ill effects on organizational commitment by perceptions of pay inequities. Therefore, even employers that support employee volunteerism must carefully evaluate their reward systems to guarantee the maintenance of fairness and equity.

If cynicism and distrust are to be reduced the employer must carefully articulate their volunteerism message and ensure that company spokespersons are well versed in the message and do and say nothing to undercut its clarity. This includes ensuring that company policies and practices guarantee that any incidental benefit that accrues to the employer by virtue of the employees participation in an employer sponsored volunteerism program not be at the expense of any employee or group of employees. It is essential that the voluntary, altruistic, community service nature of the endeavor be manifest, not only in words but also in action.

7. Conclusion

The results of this study indicate that, in the context of the VITA volunteer experience, the organizational commitment of employees who participated because their employers sponsored them increased in particular situations. Thus employers should note that as a result of participating in employer sponsored volunteerism, employees report increased agreement with organizational values and an increased perception that the organization and the employee share common values.

The context for this study was a volunteer activity centered on directly improving family disposable income for less advantaged working taxpayers. In the realm of volunteer activities, there are certainly many which have broader objectives than directly increasing family income for the working poor. Volunteer activities related to more general community development or activities for which the primary focus is physical and mental health or personal achievement and fulfillment also provide contexts for the study of employer sponsored volunteerism and organizational commitment. As with any cross-sectional survey based research, this study also has limitations. We measured volunteers at one point in time and are relying on their perception of how their attitudes may or may not have changed as a result of the VITA experience. A longitudinal study that measures organizational commitment before and after a volunteer experience would yield any change in commitment directly.

Another limitation to the study is the possibility of common method variance and single source bias. Because all the information was collected at the same time from the same source, a factor analysis was performed on each of the scales to determine if the data was biased by its cross-sectional nature. All the scales maintained the same structure as established by previous research. Though the factor analysis indicates that common method bias and single source impact was lessened, it does not ensure that they were eliminated. Consequently, it was not possible to completely assess the accuracy and truthfulness of respondent information and common method variance and single source bias may be impacting the results.

Future studies could also link employer sponsored volunteerism directly to the consequences of organizational commitment, e.g., employee turnover or intent to remain with the sponsoring organization, absenteeism, employee productivity, compliance with organizational rules and norms, etc. The results reported here reinforce the suggestions by others that demographic variables such as gender, years employed, tenure, and satisfaction should be included in subsequent studies about the effect on organizational commitment by employer sponsored volunteerism.

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