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Change and Variation in Couples' Earnings Equality Following Parenthood

Abstract

Couples' earnings equality declines substantially following a first birth, when time commitments at home and on the labor market diverge. In the context of broad increases in gender equality and growing socioeconomic disparities along various dimensions of family life, we examine changes in within-family earnings equality following parenthood and the extent to which they have played out differently by mothers' education. Our analysis relies on links between rich surveys and administrative tax records that provide high quality earnings data for husbands and wives spanning two years before and up to 10 years following cohorts of first births from the 1980s to the 2000s (Survey of Income and Program Participation Synthetic Beta files; N =131,400 married couples and 21,300 first birth transitions). We find that wives' share of couple earnings declined after parenthood, changes were relatively modest over time, and these were mostly concentrated among the earliest cohort of parents. The magnitude of decline in her earnings share was substantial, dropping 13 percentage points following first birth in the 1980s and 10 percentage points in the 2000s, after accounting for time-invariant couple characteristics and year and age fixed effects. We find few differences in her earnings share changes over time by mother's education, and we identify mothers' employment as a key mechanism of change across education groups. Wives' financial dependence on their husbands increases substantially after parenthood, irrespective of education and cohort, with implications for women's vulnerability, particularly in the U.S. where divorce remains common and public support for families is weak.

Keywords

parenthood, gender inequality, division of paid work, women's education

Disciplines

Demography, Population, and Ecology | Family, Life Course, and Society | Finance | Gender and Sexuality | Social and Behavioral Sciences | Sociology

CHANGE AND VARIATION IN COUPLES' EARNINGS EQUALITY FOLLOWING PARENTHOOD

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March 31, 2021

ABSTRACT. Couples' earnings equality declines substantially following a first birth, when time commitments at home and on the labor market diverge. In the context of broad increases in gender equality and growing socioeconomic disparities along various dimensions of family life, we examine changes in within-family earnings equality following parenthood and the extent to which they have played out differently by mothers' education. Our analysis relies on links between rich surveys and administrative tax records that provide high quality earnings data for husbands and wives spanning two years before and up to 10 years following cohorts of first births from the 1980s to the 2000s (Survey of Income and Program Participation Synthetic Beta files; N = 131,400 married couples and 21,300 first birth transitions). We find that wives' share of couple earnings declined after parenthood, changes were relatively modest over time, and these were mostly concentrated among the earliest cohort of parents. The magnitude of decline in her earnings share was substantial, dropping 13 percentage points following first birth in the 1980s and 10 percentage points in the 2000s, after accounting for time-invariant couple characteristics and year and age fixed effects. We find few differences in her earnings share changes over time by mother's education, and we identify mothers' employment as a key mechanism of change across education groups. Wives' financial dependence on their husbands increases substantially after parenthood, irrespective of education and cohort, with implications for women's vulnerability, particularly in the U.S. where divorce remains common and public support for families is weak.

KEYWORDS. Parenthood • Gender inequality • Division of paid work • Women's education

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CHANGE AND VARIATION IN COUPLES' EARNINGS EQUALITY FOLLOWING PARENTHOOD

Introduction

Gender equality in the labor market has increased over time on multiple measures, albeit unevenly, and progress has been slow since the 1990s (England 2010). Stalled progress is linked to enduring norms of mothers as primary caretakers and homemakers and ongoing gaps between mothers and fathers in childcare and housework (Blair-Loy 2003; Hays 1996; Jacobs and Gerson 2004). The transition to first birth remains a key turning point when men's and women's time commitments to home and the labor market diverge, and parenthood accounts for a growing share of gender inequality in earnings (Kleven, Landais, and Søgaard 2019). Within couples, women's share of family earnings declines substantially following a first birth and remains below pre-birth levels for years thereafter (Angelov, Johansson, and Lindahl 2016; Bergsvik, Kitterød, and Wiik 2020; Musick, Bea, and Gonalons-Pons 2020; Nylin et al. 2021). Some have argued that women's advancement outside the home will not be complete without the full participation of men inside the home, and that we are beginning to see signs of this "second revolution" in men's participation in domestic work, leading to more stable and satisfying partnerships (Esping-Andersen and Billari 2015; Goldscheider, Bernhardt, and Lappegård 2015).

McLanahan (2004) argues similarly that a more equal sharing of parental responsibilities is a resource for families that is associated with greater stability and higher family incomes. Central to her argument is that college-educated mothers are leading the way in the transition to greater equality in the home, and less educated women are being left behind. Broad increases in wage inequality have interacted with family change to create a constellation of differences in family life by education (Glauber 2018; McCall and Percheski 2010). College-educated mothers

have more rewarding opportunities in the labor market and are in a stronger position to bargain for equality in household tasks than are women with less education (Steiber, Berghammer, and Haas 2016), and their partners are on average more involved in childrearing (Bianchi 2000). McLanahan's "diverging destinies" has been a critical framework for understanding changes in parenthood and family life in recent decades and casts doubt on how far the movement toward equality within couples extends across social groups (Cherlin 2016; Ruggles 2016).

We take this key insight as our starting point, that is, in the context of declines over time in gender inequality and vast increases in income and wage inequality, we expect differences across social groups in how couples manage the transition to parenthood. We see potential for these changes to have played out in ways that are difficult to predict, and we look carefully at the empirical patterns. Diverging destinies emphasizes the consolidation of resources among families with a highly educated mother, including father's time and involvement, which should support mothers' attachment to the labor force. The consolidation of resources also includes fathers' income, given the strong tendency for highly educated women to marry men with similar educational backgrounds (Schwartz 2010; Schwartz and Mare 2005), and these effects are more complicated. His income can buy childcare and domestic services to support dual employment (Gonalons-Pons 2015; Gupta 2006, 2007; Schneider and Hastings 2017), but it can also provide mothers more flexibility to pull back from work (Musick, Bea, and Gonalons-Pons 2020). This may be especially the case in the U.S., which stands out among advanced industrialized countries for having no federal paid family leave, limited public childcare, and weak regulation of work hours (Collins 2019; Glass, Simon, and Andersson 2016; Gornick and Meyers 2003).

We investigate how earnings equality in heterosexual married couples has changed differentially by mother's education at the key turning point of parenthood, when couples

redefine their roles and responsibilities in and out of the home. Prior studies at the individual level have come to somewhat mixed conclusions about variation and change in parenthood penalties over time (e.g., Byker 2016; England, Bearak, Budig, and Hodges 2016; Glauber 2018; Kuziemko, Pan, Shen, and Washington 2020), and the focus on individual outcomes like women's wages and employment leave open questions about how couples negotiate the time demands of a new child. Research on couple dynamics show how partners' time commitments to work at home and on the labor market diverge following first birth (e.g., Killewald and García-Manglano 2016; Musick, Bea, and Gonalons-Pons 2020), however research at the couple level is relatively sparse, and to our knowledge no U.S. study has looked at differential change in couples' earnings equality by socioeconomic status. A couple perspective on variation and change over time addresses the extent to which couples are progressing to a more equal sharing of parental responsibilities, and it sheds light on how women's vulnerability to economic dependence following parenthood is stratified across social groups.

Our data come from the Survey of Income and Program Participation Synthetic Beta files (SIPP SSB), which link nationally representative panel data to administrative tax records and provide long-run data on earnings, matches to partners, and key sociodemographic and demographic characteristics of partners. We leverage information on first births from the late 1970s through the 2000s and a fixed effect approach that maps wives' earnings share from two years prior and 10 years following first birth over successive cohorts. The long time horizon and large sample sizes allow us to assess differential change by mother's education in wives' earning share over a substantial portion of the marital life course following the transition to parenthood. Our focus on women's relative earnings taps a critical dimension of within-family inequality that is associated with power in household decision-making (Bittman et al. 2003) and protects women

and children from economic vulnerability in the case of separation (England and Kilbourne 1990).

Background

Change and Variation in Couples' Earnings Equality at the Transition to Parenthood

Following couples' paid and unpaid labor through the transition to first birth, Sanchez and Thomson (1997:747) concluded that parenthood "crystallizes a gendered division of labor." It is associated with increases in women's time in housework and childcare and declines in market work, while having relatively little impact on men's work hours (Baxter, Hewitt, and Haynes 2008; Killewald and García-Manglano 2016; Kühhirt 2012; Musick, Bea, and Gonalons-Pons 2020). Changes to women's time commitments tend to be long-lasting (Kühhirt 2012; Musick et al. 2020), and the work interruptions and reduced hours that commonly follow motherhood contribute to sizeable earnings penalties over the life course (Budig and England 2001; Byker 2016; England 2005; Gangl and Ziefle 2009; Juhn and McCue 2017; Pal and Waldfogel 2016). Within couples, these patterns translate into a divergence in partners' earnings after parenthood (Angelov et al. 2016; Bergsvik et al. 2020; Lundberg and Rose 2000; Musick et al. 2020; Nylin et al. 2021). U.S. fixed effect estimates from the Panel Study of Income Dynamics (PSID) show that wives' relative earnings drop 8 percentage points in the year after first birth in the 1990s and 2000s (Musick et al. 2020).

This line of work leaves little doubt that parenthood continues to be a key turning point in couples' earnings equality, but it says little about how its effects have changed over time. There has been a substantial narrowing in gender gaps since the 1970s, if uneven at times, in employment, pay, housework, and childcare (Bianchi 2000; Goldin 2006; Goldin and Mitchell 2017; Klesment and Van Bavel 2017). Goldscheider et al. (2015) emphasize broad shifts in

recent decades in men's involvement in family life from economic provider to partner and caregiver, as evidenced by increases in men's time in childcare (Bianchi 2000) and more egalitarian attitudes about men's and women's roles at home (Gerson 2010; Parker and Wang 2013; Pepin and Cotter 2018). These changes should result in less divergence in couples' earnings following parenthood. Few studies have examined the question of change in the relative costs of parenthood at the couple level. Lundberg and Rose (2000) found less divergence over time in spouses' wages across two cohorts of parents in the PSID. Nylin et al. (2021) showed that her earnings share declined somewhat less over time among couples having children from 1987 to 2007 in the Swedish registers, and Bergsvik et al. (2020) reported similar findings for the years 2005-2014 based on Norwegian registers.

McLanahan's (2004) diverging destinies framework highlights the potential for interactions between changing systems of economic and gender inequality to shape trends over time in the family. She argues that college graduates are leading the shift to a more gender egalitarian model of work and family, and that less-educated women are being left behind. Education supports labor market attachment through higher opportunity costs and intrinsic rewards to work (Steiber, Berghammer, and Haas 2016), and increasing wage inequality and work precarity in recent decades have reinforced disparities in the returns to work (Goldin 2006; LaBriola and Schneider 2019; Levy and Murnane 1992). Rising childcare costs similarly point to increasing disparities in work attachment following childbirth, with quicker returns to employment among women who can afford quality care (Desilver 2014; Gornick and Meyers 2003; Ruppanner, Moller and Sayer 2019). Other options for work-family reconciliation have also increased among the highest skilled but not others, including employer-paid leaves (Laughlin 2011). Critically for ideas about changing couple dynamics, college-educated women

have been increasingly likely over time to marry a college-educated partner (Schwartz 2010; Schwartz and Mare 2005), and contributions to housework and childcare have risen most among college-educated married men (Evertsson et al. 2009; Sullivan, Billari, and Altinas 2014).

These factors suggest growing advantages among college-educated mothers in employment and earnings and greater equality in couple earnings following childbirth, relative to their less-educated counterparts. The advantages of mother's college education, however, also include higher-earning partners-and greater flexibility to "buy out" of employment. These, too, have potentially changed over time, given both increasing educational homogamy and rising returns to education (Ashworth et al. 2020; Schwartz 2010). College-educated women can leverage partners' earnings gains, while the relative erosion of earnings among less-educated men makes it increasingly difficult to get by on one income (Damaske 2011). Reinforcing partners' earnings gains, there may be increased pressure to buy out of employment among the highly skilled due to changes in the structure of jobs in the U.S. that make it difficult to maintain a dual-earner family. Work hours and the returns to work hours have increased, particularly among professional workers (Cha and Weeden 2014; Weeden, Cha, and Bucca 2016). U.S. college-educated women in professional jobs may increasingly face workplaces with long hours that push women out of the labor market (Stone 2007; Ishizuka and Musick Forthcoming). Looking cross-nationally, Musick et al. (2020) found that education gaps in within-couple earnings inequality among recent cohorts of new parents were small in the U.S., whereas new mothers in Germany and the U.K. with a college degree fared better in relative earnings than their less-educated counterparts. These patterns are consistent with distinct features of the U.S. context, where parents are largely reliant on private sources of support and labor market

outcomes to manage the demands of work and family, and long hours are a common feature of professional jobs.

Patterns of Change and Variation in the Economic Costs of Parenthood

The bulk of work on the economic costs of parenthood focuses on outcomes at the individual versus couple level, in particular wages and employment. Recent studies on trends in parenthood penalties show a decline in the wage penalties associated with motherhood since the early 1980s and an increase in fatherhood wage *bonuses* (Pal and Waldfogel 2016; Weeden et al. 2016). A related strand of work relies on quantile regression methods to assess variation in wage effects of parenthood across the earnings distribution. These studies come to different conclusions about where motherhood penalties are largest, whether at the bottom (Cooke 2014), middle (Killewald and Bearak 2014) or top of the wage distribution (England, Bearak, Budig, and Hodges 2016). The premia that fathers earn on average appear to be higher at the top of the wage distribution (Cooke 2014; Glauber 2018). Pulling these strands together, Glauber (2018) examines differential change over time in parenthood penalties. She uses data from the Current Population Survey (CPS) to examine trends in the costs of parenthood for men and women at the bottom, middle, and top of the wage distribution. She finds that the decline in motherhood wage penalties and the increase in fatherhood wage bonuses have been steepest among those in the highest earning group.

Another line of work focuses on mothers' employment changes over time and how these have changed differentially by education. Byker (2016) used women's monthly labor-force outcomes from the SIPP to examine short-term interruptions to employment from twenty-four months before to twenty-four months after births in the 1980s, 1990s, and 2000s. In each decade, women's participation rate in the one to two years after a first birth was 15 to 17 percentage

points lower than one year before the birth, and the pattern of short-term interruptions was similar across education groups. Kuziemko et al. (2018) examined long-run employment declines following birth using data from the National Longitudinal Studies of Young Women (NLS68) and Youth (NLSY79). Comparing these cohorts of women, motherhood employment effects were even more substantial, although also declined over time, from an average post-birth employment decline of 40 percent over 10 years among the NLS68 to 30 percent among the NLSY79. Declines in employment were smaller among college graduates, although modestly so relative to the steep baseline declines.

In summary, prior studies at the individual level have come to somewhat mixed conclusions about variation and change in parenthood penalties over time, perhaps due to differences in data sources and windows of observation. Taken together, recent work points to relatively modest changes in the magnitude and pattern of motherhood effects on employment and, among those who remain employed, growing wage advantages among high-earning mothers and fathers relative to their less-educated counterparts. The focus on individual-level outcomes leaves open questions about couple dynamics. A couple perspective allows us to measure parenthood penalties as impacts on women's relative economic power in the family, and to examine how mother's education has shaped this outcome over time.

Our Approach

This analysis is unique in examining cohort change in parenthood penalties over the life course by education in the United States. Our approach contributes to the literature in three important ways. First, it advances a couple perspective to shed light on couple dynamics following birth and the extent to which changes in within-family equality are stratified by mother's education. Second, it incorporates a life course lens, leveraging repeated panels linked

to administrative earnings to follow couples over a 10-year window around the critical transition to first birth. Finally, it explores the components that factor into changes in relative earnings following parenthood. Namely, it examines how changes in husbands' and wives' employment and earnings after a first birth contribute to variation and change in within-couple inequality.

Based on what we know about the contours of gender inequality and broad changes in family life over the past decades, we expect to see *increases in within-family earnings equality across cohorts*. In line with the slowing of various improvements in gender equality since the 1990s (e.g., England 2010), we expect her earnings share to follow a similar pattern, that is, we should find smaller declines over time in wives' share of couple earnings following a birth, but with more modest change among the more recent cohorts.

In the context of growing disparities along various dimensions of family life by education, we expect to see *differences in patterns of change in wives' earnings share by her education*. How these differences should play out, however, is not clear: The consolidation of resources among the highly educated may have accelerated their progression to dual caregiving and dual earning relative to the less educated (e.g., McLanahan 2004). At the same time, the higher earnings of their partners combined with increasing time demands of professional jobs and intensive parenting may have led the highly educated to pull back from paid work to a greater extent than their less-educated counterparts (Hays 1996; Pedulla and Thébaud 2015).

Finally, couples' relative earnings are comprised of various components, including his and her work and earnings, and changes in wives' share of couple earnings may be due to changes in a mix of these factors. To the extent that a second gender revolution driven by shifts in men's time in domestic and paid work is taking hold (Esping-Andersen and Billari 2015; Goldscheider, Bernhardt, and Lappegård 2015), we may find that his work and earnings

contribute to a growing share of change in couples' relative earnings over time. The literature presents evidence along these lines for Norway (Bergsvik et al. 2020) and Sweden, particularly among highly educated couples (Nylin et al. 2021). Our assessment of the U.S. evidence to date suggests that women's work and earnings continue to be the primary mechanisms driving couples' adjustment to childbirth (e.g., Killewald and García-Manglano 2016; Musick et al. 2020), and we thus we expect to see *women's work and earnings driving change in her earnings' share among the cohorts examined here*.

Data and Method

Data Sources and Samples

Our primary data source is the Survey of Income and Program Participation Synthetic Beta files (SSB). The SSB is a Census Bureau product that links respondents from the Survey of Income and Program Participation (SIPP) to Social Security Administration (SSA)/Internal Revenue Service (IRS) Form W-2 records.¹ The SIPP is a nationally representative household panel survey that began in 1984 and was designed as a continuous series of independent national panels with interviews every four months for up to 5 years. Panels include 12 to 20 thousand households in 1984 to 1990 and 40 to 50 thousand households in 1996 to 2008. The SIPP was reengineered in 2014, and this panel is not included here. The SSB file includes a limited subset of SIPP variables; critically for our analyses, it includes retrospective fertility and marriage

¹ We have access to the SSB on a secure server as part of the Cornell Virtual RDC, which provides analysis software and a computing environment similar to the one used on the internal Census Bureau computers to analyze the confidential Gold Standard Data. Analyses presented here have been processed by the Census Bureau on the Completed Gold Standard File.

histories collected in the SIPP and spouse identifiers during the duration of the survey. This set of variables allows us to link married men's and women's earnings profiles to each other over many years leading up to and following first births. Our sample excludes cohabiting unions because these couples cannot be linked in SIPP panels before 1996, and the SIPP does not collect information about when cohabiting unions begin. At the time of this research, the SSB included nine of the SIPP's 14 panels: 1984, 1990, 1991, 1992, 1993, 1996, 2001, 2004, and 2008. For a subset of the analyses, we also use the SIPP standard files; using the 13 successive SIPP panels spanning 1984-2008 (excluding the 1989 panel that was only followed for 12 months). Analyses with the SSB data focus on long-run changes in employment and earnings patterns after first birth, whereas analyses with the SIPP focus on more fine-grained, shorter-term changes in employment and earnings in the months leading up to and following first birth.

The SSB analytical sample comprises married couples during SIPP who are observed at risk of first birth at any point within the 10 years prior to the first observation in the SIPP. We generate a couple-year file and record husbands' and wives' annual earnings and first birth transitions in the years leading up to the SIPP, including prospective information from the SIPP through the last wave of the panel. We thus follow couples for up to 12 years (10 years prior to the first wave of the SIPP plus two years of prospective SIPP data), censoring couples who separate and those in which the wife turns 45 without a first birth. The 10-year window prior to SIPP aims to allow for a sufficiently large trajectory without overly selecting our sample on marital duration. Sensitivity analyses using a 5-year observation window do not substantively change the results. Appendix Table S1 shows the characteristics of the SSB sample by decade; in all, we observe 131,400 married couples and 21,300 first birth transitions.

Our SIPP analytical sample is comprised of married couples at risk of first birth in the first wave of the SIPP, i.e., wives under age 45 without no prior births and no children in the household. We generate a couple-month file and prospectively record husbands' and wives' work and earnings and first birth transitions across waves for each of the SIPP panels, censoring couples in the case of separation. We thus follow couples for up to 4 years, censoring couples who separate and those in which the wife turns 45 without a first birth. Appendix Table S1 shows the characteristics of the SIPP sample by decade; in all, we observe 19,189 married couples and 4,870 first birth transitions.

Measures

First Births. Retrospective fertility and union histories included in the SIPP allow us to identify first births among married couples by comparing women's childbirth dates to dates of marriage formation and dissolution. We include all first births that occur within marriage, whether a first or higher-order marriage, as long as the birth is the first reported by the female partner. Due to the lack of information on dates of cohabiting union formation and dissolution, we are unable to include unmarried cohabiting couples in our sample. Across all SSB panels, first marital births as defined here comprise 66% of all first births within our observation window. Our sample is representative of marital first births over this period; for reference, marital first births constitute 62.5% of first births across the 1987-2016 first birth cohorts as measured by the Current Population Survey (U.S. Census Bureau 2019, Table 5).

Indicators of Time. We measure time from birth in years in the SSB, from -2 to +10, where 0 is the calendar year of birth. In the SIPP, time from birth is measured in months, ranging from -24 to +24, where 0 is the calendar month of birth. We measure *birth cohort* by the calendar

year at the time of childbirth and aggregate calendar years up to the decade (1980s, 1990s, and 2000s).

Income and Work. The SSB includes SSA and IRS earnings data from W-2 records. Total annual earnings from FICA and non-FICA sources are available from 1978-2011; these include wages, tips, bonuses, and earnings deferred to 401(k) type accounts.² We use these data to generate measures for men's and women's *annual earnings* in constant 2008 dollars. We measure *full-year employment* as non-zero annual earnings. At the couple level, we generate a measure of *wives' share of total couple earnings*, calculated as her earnings divided by the total couple earnings. In supplementary analyses that rely on the SIPP, we are able to measure his and her *monthly earnings, employment, work hours*, and *wages*. These and other descriptive statistics for the SSB and SIPP data are shown in Appendix Table S2.

Mother's Education. We generate a categorical variable measuring women's highest degree of completed education as reported in the first wave of the SIPP, including three categories: high-school or less, some college, and college graduate and above. We do not have information on education prior to the SIPP survey, thus we enter this variable as a time-constant SES proxy in our models. For mothers in the SSB retrospective analysis who continue their schooling after having a child, this means that they will have an assigned education that is higher than their education at the time of birth. As we discuss further below, we examined several

² Earnings from FICA-covered jobs are available back to 1951; these are capped at the FICA taxable maximum and do not include the universe of all jobs, although coverage improves over time. We take our earliest earning observation from 1978, 6 years prior to the earliest SIPP wave (1984).

additional measures of SES status, such as pre-birth household income and pre-birth mothers' income, and our main results do not change.

Time-varying Controls. We include calendar year fixed effects and women's year of age fixed effects. We also include a time-varying indicator for the *transition to a second birth*, which equals 0 in all observations prior to the transition and 1 for the birth year of the second child and each subsequent year.

Method

Our method estimates earnings changes around the "event" of a first birth and includes couple-level fixed effects. This method has been applied to parenthood and employment-related outcomes in other recent research (e.g., Byker 2016; Kleven et al. 2019; Kuziemko et al. 2018, Musick et al. 2020). Our main model estimated on data from the SSB clocks time from birth in years and can be written as follows:

(1)
$$Y_{it} = \sum_{s=-1}^{10} \gamma_s D_{ist} + \sum_{s=-1}^{10} \eta_{1s} C_i D_{ist} + \beta_1 X_{1it} + \beta_2 X_{2it} + \alpha_i + \mu_{it}$$

where *Y* measures wives' share of couple earnings for couple *i* in time *t*, *D* is a set of *s* dummies for time before or after first birth (the reference is 2 years prior to birth), and *C* is first birth cohort (1980s, 1990s, 2000s). The *X*s are time-varying controls, namely a vector \mathbf{X}_1 of calendar year fixed effects that account for year-to-year earnings fluctuations and a vector \mathbf{X}_2 of wives' year of age fixed effects that account for age patterns in earnings trajectories. α_i is a couple fixed effect and μ_{it} is the error term. Additional models test for differential change over time by education in couples' earnings profiles:

(2) M1 +
$$\sum_{s=-1}^{10} \eta_{2s} E_i D_{ist}$$
 + $\sum_{s=-1}^{10} \eta_{3s} E_i C_i D_{ist}$

where *E* is a 3-category variable for mothers' education (high school or less, some college, college or more). In supplementary analyses of the SIPP, models clock time from birth in months ranging from t - 24 to t + 24.

Our analysis begins with models that estimate change in mothers' earnings share relative to pre-birth levels across the three cohorts in our analytical sample (1980, 1990, 2000), net of year- and age-specific effects. Subsequent models analyze how transitions to second birth, changes in men's earnings, and changes in women's earnings contribute to changes in mothers' earnings share relative to pre-birth levels across cohorts and education sub-groups.

Our estimates rely on couples' relative earnings prior to birth as the comparison group for their relative earnings following birth (see Musick et al. 2020 for a similar approach). Couple fixed effects account for all features of couples that are stable over time (Liker et al 1985; Winship and Morgan 1999), such as time together at first birth or age at first birth. Anticipatory changes in employment due to planned pregnancies or other unobserved changes remain potential sources of bias.

Results

Descriptive Patterns

Figure 1 shows long-run trends in wives' share of earnings at the transition to parenthood for three cohorts in our sample: couples who had their first child in the 1980s, 1990s, and 2000s. In all three cohorts, wives' earnings share drops substantially following the transition to parenthood and shows limited recovery in subsequent years. The declines in wives' earnings shares are larger for the 1980s cohort, but remain large in the two more recent cohorts. In the 1980s, wives' earnings share two years before first birth was 38% on average and dropped to 25% five years after first birth, amounting to a 13 percentage point decrease. In the 1990s and

2000s, wives' earnings share two years prior to first birth was 40% and dropped, respectively, to 28% (12 points) and 30% (10 points) five years after birth. These patterns are consistent with the expectation that parenthood penalties on women's earnings share have been declining over the past decades.

Figure 2 disaggregates these patterns by mothers' education and provides descriptive evidence to evaluate the possibility of differential change in parenthood penalties across education groups over time. Panel A shows trends for mothers with a high school degree or less, Panel B for mothers with some college, and Panel C for mothers with college and above. Prebirth levels of women's earnings share differ across panels; mothers with the lowest level of education have the lowest share of couple earnings prior to birth (about 35% vs. 40% or higher). The magnitude of decline in women's share of earnings with parenthood, however, appears to be somewhat larger for mothers with higher levels of education compared to mothers with a high school degree or less. In the 1980s, for example, the difference in women's earnings share two years prior to first birth versus five years after for mothers with some college (panel B) or a college degree or more (panel C) is 13 percentage points, whereas the analogous difference is 11 percentage points for mothers with a high school degree or less (Panel A). The descriptive patterns show reductions in the size of the parenthood penalty on women's share of earnings across cohorts and education groups; declines in women's share of earnings with parenthood were largest in the 1980s and smallest in the 2000s for all education groups. Cohort change appears greatest among the some-college group, but the descriptive evidence on differential change over time is modest: in the 2000s, for example, the difference in women's earnings share two years prior to first birth versus five years after is 10 percentage points for both mothers with some college (Panel B) and a college degree or more (Panel C), whereas the analogous

difference is 8 percentage points for mothers with a high school degree or less (Panel A). Reductions in the parenthood penalty on women's share of earnings appear to have been experienced across all groups.

Models of Change over Time

We first test patterns of change over time pooling education subgroups. We do this based on the model (Equation 1) that includes couple fixed effects and estimates women's earnings share as a function of time from birth (reference = two years prior to birth), its interaction with decade (reference = 1980), and year and age fixed effects (see full model results in Appendix Table S3). Figure 3 plots the interaction terms from this model, which estimate differences in wives' earnings share changes following birth in the 2000s versus the 1980s and 1990s. Negative values indicate that the decline in her predicted share of couple earnings following birth relative to two-years prior to birth is smaller in the 2000s than in the 1980s; e.g., the value -.043 for t = 1indicates that the decline in her earnings share between two years prior to birth and the year of birth is 4.3 percentage points smaller in the 2000s compared to the 1980s. Declines in women's share of earnings are about 3 to 4 percentage points smaller across years since birth in the 2000s compared to the 1980s, and differences are statistically significant for nearly the full trajectory, with standard errors becoming large seven years after the transition to parenthood. An F-test assessing the difference in the full trajectory of post-birth coefficients for the 1980s versus the 2000s was statistically significant, and including a single post-birth dummy (vs. separate dummies for all years post-birth) yielded an average estimated effect for years t + 1 to t + 10 of -0.03 and was also statistically significant. These results suggest statistically significant if modest change over time, with wives losing somewhat less across cohorts in earnings share following first birth.

The line in Figure 3 showing differences between the 1990s and 2000s reveals a small statistically significant difference in wives' earnings share the year following birth and no statistically significant differences between the decades thereafter. Additional decade comparisons (results available upon request) confirm that changes in wives' earnings share were larger between the 1980s and the 1990s than between the 1990s and the 2000s: the average decline in women's share of earnings with parenthood was reduced by 2 percentage points between the 1980s and the 1990s, whereas it declined only 1 percentage point between the 1990s and the 2000s, and this change was only marginally statistically significant. This pattern is consistent with existing work documenting the stalling of the gender revolution since the 1990s (e.g., England 2010) and consistent with related descriptive analyses using the PSID (Musick et al. 2020).

Components of Change in Wives' Earnings Share

To analyze the factors that contribute to this change in how parenthood shapes wives' earnings share after parenthood between the 1980s and 2000s, we augment our baseline model to successively account for potential mechanisms as mediators: namely, transitions to second births, husbands' employment and earnings, and wives' employment and earnings. If the decline in parenthood penalties to women's earnings share between the 1980s and the 2000s is related to changes in the frequency and timing of second births, for instance, incorporating this variable to the model should reduce the size of the differences by decade presented in Figure 3. Table 1 presents the relevant time from birth by decade interaction terms across all models, where M1 is the baseline model and M2-M6 successively add mediation variables. Each interaction term can be interpreted in the same way as those reported in Figure 3; i.e., the coefficient -0.043 at t = 1 in

M1 indicates that the decline in women's earnings share between two years prior to birth and the year of birth is 4.3 percentage points smaller in the 2000s compared to the 1980s.

Models 2-4 show that accounting for the transitions to second birth and for husbands' employment and earnings patterns do not noticeably change the interaction coefficients, indicating that the decline in the parenthood penalty on wives' share of earnings over the past decades is not appreciably related to change in these factors. Model 5 shows that accounting for wives' employment patterns reduces the size of all coefficients and renders most statistically insignificant, suggesting that changes in her employment contribute to the decline in the parenthood penalty on women's share of earnings between the 1980s and the 2000s. The only remaining post-birth difference in change in earnings share across decades is in the first year following childbirth. Accounting for her earnings in Model 6 halves the size of this coefficient and renders it statistically insignificant. Comparing estimated effect size based on a single postbirth dummy interacted with decade from Models 4 and 5 (reported in the last row of Table 1) indicates that adjusting for wives' employment explains 67% of the difference between the 1980s and the 2000s (from -0.027 to -0.009). Further adjusting for wives' earnings explains an additional 18% of the difference (from -0.009 to -0.005), and importantly leaves the estimate statistically indistinguishable from 0.

This mediation exercise highlights the importance of wives' employment in accounting for changes in wives' earnings share following parenthood. To the extent that employment patterns have evolved differently across education groups over time, this could lead to differences over time in wives' share of earnings by education. The following section examines this type of heterogeneity in more detail.

Change in Wives' Earnings Share Over Time by Education

Descriptive patterns reported in Figure 2 showed smaller earnings share losses over time following motherhood, across all education groups. To test whether differences by education are statistically significant, we estimate a model that includes three-way interactions between time since birth, birth decade, and mother's education (Equation 2). These coefficients test whether wives' share of earnings following birth have changed differentially across cohorts by mothers' education. Figure 4 plots interaction terms comparing the 2000s to the 1980s by education; Panel A shows differences between mothers with a high school degree or less and mothers with some college, and Panel B shows differences between mothers with some college and mothers with a college degree or more. The results provide no evidence that the decline in the effect of parenthood on wives' earnings share between the 1980s and the 2000s has differed by mother's education. The three-way interaction coefficients are small and statistically insignificant. We further tested whether full trajectories of post-birth earnings share changes by education differed across cohorts. The F-tests for the joint statistical significance of the full set of post-birth parameters were not statistically significant, nor was the coefficient from a model using a single post-birth dummy to test average changes in earnings following birth by education across cohorts.

Comparing patterns between the 1980s and the 1990s and between the 1990s and the 2000s also yields no evidence of significant differences in change by education (see Appendix Table S4). In additional analyses (available upon request) we have also examined the possibility of differential change over time along other dimensions of stratification, for example, by terciles of mothers' pre-birth earnings, fathers' pre-birth earnings, and couples' pre-birth earnings. We further examined groups based on couples' joint education (i.e., neither partner has a college

degree, wife has college degree, husband has college degree, both have college degree). These analyses offered no evidence of differential change over time in parenthood penalties on her earnings share, consistent with results on earnings homogamy over the lifecourse using the PSID (Gonalons-Pons and Schwartz 2017)

Components of Change in Wives' Earnings Share by Education

Although our estimates of change in parenthood penalties between the 1980s and the 2000s do not differ across education groups, it is possible that the mechanisms driving change have differed across groups. For instance, declines in men's earnings could be contributing to increases in wives' earnings shares for lower income groups but not for higher income groups. To assess this possibility, we performed the same series of mediation models reported above separately by mothers' education group. Table 2 presents the results of these analyses; we report only the average post-birth interaction coefficient denoting the difference in the average decline in her earnings share between the 1980s and the 2000s. For instance, the value -0.022 in Panel A, Model 1 indicates that, for mothers with high school or less, the difference in her earnings share between two years prior to birth and the average earnings share from t + 1 through t + 10 is 2.2 percentage points smaller in the 2000s than in the 1980s.

The average estimated parenthood effect on her share of earnings is strikingly similar by education and across models. As we showed in models pooled over education, her employment is the key component across our three education groups explaining changes in her earnings' share between the 1980s and the 2000s. Accounting for her employment (M5) reduces the size of the interaction coefficients for all groups and renders these coefficients statistically insignificant for mothers with high school or less and for mothers with some college. For mothers with a college degree, the interaction coefficient only becomes statistically insignificant after the model

adjusts for her earnings (M6). The contribution of the other components of change are smaller but point to differences across groups. Accounting for men's employment, for instance, reduces the size of the interaction coefficient for mothers with some college but it does not notably change the size of the interaction coefficients for less educated mothers or college graduates. Back-of-the-envelope calculations suggest that his employment accounts for about 22% of the decline in the parenthood penalty for mothers with some college. Overall, however, results indicate that the main driver of change in her share of earnings following parenthood between the 1980s and the 2000s across all groups is the same, i.e., changes in her employment.

In summary, results show that all groups experienced similar declines in parenthood penalties on her earnings share between the 1980s and the 2000s, and that changes in mothers' employment were similarly crucial to these changes across groups. Because the SSB includes only broad measures of employment, it is possible that heterogeneity in the components of change in her earnings share are not fully captured. For example, changes between the 1980s and 2000s are not fully explained by employment among mothers with a college degree or more, suggesting that labor supply changes in the intensive margin, as well as changes in wages, might play a role in accounting for change among this group.

Supplementary Analyses with Detailed Work and Earnings Measures

We use the finer-grained SIPP data to further explore heterogeneity in the components of change in her earnings share across groups. Recall that the SIPP analytical sample follows couples on a monthly basis over a shorter window of time (24 months before and after birth); it also includes fewer couples and birth cohorts because it examines all transitions to first birth prospectively, i.e., that take place *during* the SIPP panels. Predicted changes in wives' earnings share pre- and post-birth by cohort and mother's education are similar to the longer-term

trajectories estimated from the SSB, although details emerge from the monthly accounting of time in the SIPP (vs. yearly in the SSB; see Appendix Figure 1). For example, wives' earnings share dips sharply at month 0 and partly recovers in the months following first birth, particularly among mothers with a high school degree or less and those with some college.

Estimating wives' earnings share as a function of three-way interactions between time since birth, birth decade, and mother's education, we find no evidence that wives' earnings share changed differentially over time by education, consistent with the SSB findings (see Appendix Figure 2). The interaction coefficients are close to 0 and statistically insignificant, with the exception of two coefficients corresponding to months very close to first birth. An F-test for the joint statistical significance of the full set of interaction parameters is not statistically significant, nor is the average coefficient from a model testing a single post-birth dummy. These conclusions are not sensitive to particular decade or education comparisons.

Table 3 shows the components of change in her earning share by education for the 2000s birth cohort relative to the 1980s. It reports interactions between a single post-birth dummy and decade from models estimated separately by mothers' education. We include potential mechanisms that are not available in the SSB, namely labor supply in the intensive margin and hourly wages. Like our analogous SSB results, the similarities in coefficients by education and across models is striking, and mothers' employment remains the key component explaining change in her earnings share across groups. Accounting for her employment (M5) reduces the size of the interaction coefficients and renders them statistically insignificant across education groups; this is the case even among college-educated mothers, for whom earnings further accounted for longer-run changes in her earnings share estimated from the SSB.

Taken together, our results provide no support for differential change over time by education in parenthood penalties on her earnings share. The results show that the decline in her share of earnings associated with the transition to parenthood has become smaller between the 1980s and the 2000s for all education groups. Further, shifts in her employment have been the key mechanism driving this change for all groups.

Discussion

Our findings show that wives' earnings share declines substantially following the birth of a first child and remains lower over the course of 10 years. There has been change over time, although modest relative to steep baseline declines: her earnings share dropped 13 percentage points following first birth in the 1980s, relative to 10 percentage points in the 2000s. Further, the bulk of this change happened between the 1980s and 1990s, with slight discernable change thereafter. Our findings point to persistent structural barriers to within-family earnings equality.

In the context of growing disparities along various dimensions of family life by education, we expected to find differences across education groups in how couples manage the transition to parenthood. We offered competing ideas for how these changes might play out: On the one hand, diverging destinies emphasizes the consolidation of resources among families with a highly educated mother that should support mothers' attachment to the labor force following a birth and lead to increases in wives' share of earnings over time (Laughlin 2011; Ruppanner, Moller and Sayer 2019; Steiber, Berghammer, and Haas 2016; Sullivan, Billari, and Altinas 2014). On the other, college educated mothers have greater flexibility to draw on the higher earnings of their partners to pull back from work or exit employment altogether, and this option may be increasingly salient in the context of professional jobs that demand long hours and a

parenting style that emphasizes time intensive investments (Hays 1996; Ishizuka and Musick Forthcoming; Lareau 2002; Pedulla and Thébaud 2015).

We found, however, little evidence of differential change in wives' earning share by mothers' education. Similarity in the estimated effects of parenthood on her earnings share over time held for other measures of socioeconomic status, including terciles of mothers', fathers' and couples' pre-birth earnings and couples' joint education. Across all groups, wives became more financially dependent on their husbands after parenthood, and changes were modest over time. This economic dependence has implications for women's equality and vulnerability, particularly in the U.S. context where divorce remains common (Musick and Michelmore 2018) and public support for families is weak (Gornick and Meyers 2003).

We also found that the key mechanism driving change in wives' earning share was the same for the more and less educated. Namely, across education groups, increases in mothers' employment largely accounted for the modest increases in her share of couple earnings over time. This is consistent with Byker (2016) and Kuziemko (2020), who reported modest changes in employment following parenthood over time, and that "substantial and sustained interruptions remain common for mothers in all education categories" (Byker 2016:1). The underlying factors bearing on employment decisions may nonetheless differ for mothers by education, for example, resources for managing work and family may be weaker among the less educated at the same time that a second income is more important for making ends meet. U.S. women overall have lost ground to other OECD countries in labor force participation rates, and nearly a third of the relative declines can be traced to a lack of work-family policies, including part-time work entitlements, equal treatment for part-time workers, and paid parental leave (Blau and Kahn 2013). Weak institutional support for working families further contributes to greater detriments

to subjective well-being following parenthood in the U.S. relative to other rich countries (Glass et al. 2016).

Our analysis relies on links between rich survey data and administrative tax records that provide high quality, long-run data on earnings; matches to partners; birth and marriage dates; and key characteristics such as education. This provides us with 10 years of earnings data following birth over successive cohorts from the 1980s to the 2000s, and allows us to assess variation and change couples' earnings following birth. Our study is unique in assessing change over time and differences by mothers' education in parenthood penalties at the couple level. Our focus on couple dynamics sheds light on changing gender inequality within families, but necessarily limits our analysis to married parenthood. It underrepresents couples who ultimately separate and excludes all women who have children outside of marriage, groups that are less advantaged on average relative to stably married parents (Musick and Michelmore 2018; McLanahan 2005). Differences in who partners likely play into the patterns we observe by education, and the most disadvantaged parents fall outside the scope of this research.

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Counter	M1 age and fixed ef	year fects	M Mi second	I2 M3 I + M2 + H I birth employment		H nent	M4 M3 + H earnings		M5 M4 + W employment		M6 M6 + W earnings	
-2												
-1	-0.013	**	-0.013	**	-0.015	**	-0.014	**	-0.007	*	-0.004	
0	-0.035	***	-0.035	***	-0.037	***	-0.036	***	-0.014	**	-0.008	*
1	-0.043	***	-0.043	***	-0.043	***	-0.040	***	-0.012	**	-0.006	
2	-0.038	***	-0.038	***	-0.037	***	-0.034	***	-0.009		-0.004	
3	-0.041	***	-0.042	***	-0.040	***	-0.036	***	-0.010		-0.005	
4	-0.039	***	-0.039	***	-0.037	***	-0.033	***	-0.009		-0.005	
5	-0.043	***	-0.042	***	-0.039	***	-0.035	***	-0.009		-0.004	
6	-0.036	**	-0.035	**	-0.032	**	-0.027	*	-0.003		0.000	
7	-0.027		-0.026		-0.026		-0.021		-0.002		-0.003	
8	-0.031		-0.029		-0.030		-0.025		-0.008		-0.010	
9	-0.034		-0.032		-0.033		-0.026		-0.007		-0.007	
10	-0.027		-0.026		-0.021		-0.017		0.000		-0.005	
Post-birth												
average	-0.028	***	-0.029	***	-0.028	***	-0.027	***	-0.009	**	-0.005	

Table 1. Components of Change Over Time in Wives' Earnings Share, 2000s vs. 1980s

Source: SSB 1984-2012.

Note: This table reports interaction coefficients between the time since birth counter and the 2000s decade dummy (Equation 1) to test for differences between the 1980s and 2000s cohorts in changes in wives' earnings share following birth relative to two years before birth. For full results see Appendix Table S3. The last row reports the equivalent interaction coefficient from a simplified model that substitutes the set of counter dummies for a single post-birth dummy; this coefficient indicates the difference in the average pre- vs post-birth change in wives' earnings share between the 1980s and the 2000s cohorts. H = husband; W = wife.

	M1 age and y fixed eff	year ects	M2 M1 + second b	irth	M3 M2 + employr) H nent	M4 M3 + earnii	l H ngs	M5 M4 + V employm	V lent	M6 M6 + W earnings
A. High school of	or less										
1980s-2000s	-0.022	***	-0.022	***	-0.024	***	-0.023	***	-0.007		-0.001
1980s-1990s	-0.012	*	-0.013	*	-0.016	***	-0.017	***	-0.007		-0.005
1990s-2000s	-0.010		-0.010		-0.007		-0.005		0.000		0.003
B. Some college 1980s-2000s 1980s-1990s 1990s-2000s	-0.022 -0.012 -0.010	***	-0.029 -0.020 -0.009	*** ***	-0.024 -0.017 -0.007	*** ***	-0.023 -0.017 -0.006	*** ***	-0.007 -0.007 0.001		-0.004 -0.004 0.000
B. College or mo	ore										
1980s-2000s	-0.022	***	-0.030	***	-0.028	***	-0.027	***	-0.014	**	-0.008
1980s-1990s	-0.012	*	-0.026	**	-0.022	***	-0.020	***	-0.010		-0.005
1990s-2000s	-0.010		-0.004		-0.006		-0.008		-0.004		-0.004

Table 2. Components of Change Over Time in Wives' Earnings Share, by Education

Source: SSB 1984-2012.

Note: This table reports interaction coefficients between a single post-birth dummy and each of the decade dummies to test for differences across cohorts in changes in wives' earnings share following birth relative to two years before birth. Models are estimated separately by mothers' education. For instance, the first coefficient -0.022 indicates that the average post-birth decline in wives' earnings share among mothers with a high school degree or less was 2 percentage points smaller in the 2000s compared to the 1980s. H = husband; W = wife.

	M1 age and fixed ef	year fects	M2 M1 - second l	2 + birth	M3 M2 + employr	3 H ment	M4 M3 + earnii	l H 1gs	M5 M4 + W employment	M6 M5 + W hours	M7 M6 + W wages
High school or less	-0.040	***	-0.040	***	-0.036	***	-0.030	***	0.006	0.007	-0.008
Some college	-0.053	***	-0.052	***	-0.046	***	-0.046	***	-0.007	-0.007	-0.007
College or more	-0.058	***	-0.058	***	-0.054	***	-0.055	***	0.000	0.003	-0.012

Table 3. Detailed Components of Short-Run Change in Her Earnings Share, by Education

Source: SIPP 1984-2014.

Note: This table reports interaction coefficients between a single post-birth dummy and the 2000s decade dummy to test for differences between the 1980s and the 2000s cohorts in changes in wives' earnings share following birth relative to two years before birth. Models are estimated separately by mothers' education. For instance, the first coefficient -0.040 indicates that the average post-birth decline in wives' earnings share among mothers with a high school degree or less was 4 percentage points smaller in 2000s compared to the 1980s. H = husband; W = wife.





Source: SSB 1984-2012.



Figure 2. Wives' Earnings Shares by Time from Birth, Cohort, and Mothers' Education

Source: SSB 1984-2012.



Figure 3. Predicted Differences in Wives' Earnings Share Changes Across Cohorts

Source: SSB 1984-2012.

Note: Estimates from a model (Equation 1) of wives' earnings share as a function of time from birth (ref. = t -2), its interaction with decade (ref. = 1980), and year and age fixed effects (full results in Appendix Table S3). This figure plots the interaction terms comparing changes in wives' share of couple earnings following birth in the 2000s versus the 1980s and the 1990s.

Figure 4. Predicted Differences in Wives' Earnings Share Changes Across Cohorts and Mothers' Education



(A) High school or less vs. some college

(B) Some college vs. college or more

Source: SSB 1984-2012.

Note: Estimates from a model (Equation 2) of women's earnings share as a function of time from birth (ref. = t -2), its 3-way interaction with decade (ref. = 1980) and mother's education, and year and age fixed effects. This figure plots the interaction terms comparing changes in wives' share of couple earnings following birth in the 2000s versus the 1980s by education.

CHANGE AND VARIATION IN COUPLES' EARNINGS EQUALITY FOLLOWING PARENTHOOD: ONLINE APPENDIX TABLES AND FIGURES

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March 31, 2021

Appendix Table S1. Characteristics of the SSB and SIPP Samples by Decade

		SS	В			SIPP					
	N couples at risk of first birth	N couples w/ first birth in SIPP marriage	N couple years w/ first birth in SIPP marriage	Average years observed	N couples at risk of first birth	N couples w/ first birth during SIPP	N couple months w/ first birth during SIPP	Average months observed			
1980s	8410	1200	8600	7.24	4706	1239	30256	24.41			
1990s	62250	11000	103000	9.47	7131	2147	65040	30.29			
2000s	60740	9100	82500	9.03	7352	1484	45882	30.91			

Source: Synthetic SIPP Beta, Suvey of Income and Program Participation 1984-2008

Notes: SSB Ns are rounded due to confidentiality-related data release requirements. SIPP decades are divided as follows: 1980s = SIPP panels 1984, 1985, 1986, 1987, and 1988; 1990s = SIPP panels 1990, 1991, 1992, 1993, and 1996; 2000s = SIPP panels 2001, 2004, 2008.

Appendix Table S2. Sample Descriptive Statistics by Data Source and Decade

			SS	SB				SIPP						
	1980s 1990s		90s	2000s		_	1980s		1990s		2000s			
	t-2	t+5	t-2	t+5	t-2	t+5		t-12	t+12	t-12	t+12	t-12	t+12	
Her share	0.38	0.25	0.40	0.28	0.40	0.30		0.37	0.25	0.40	0.28	0.41	0.30	
Her earnings	20306.25	14658.33	25054.40	19264.40	28993.05	21628.42		2108.46	1419.60	2628.12	1745.43	3014.57	2235.51	
His earnings	33763.20	42225.00	36251.94	47148.04	42145.83	49629.85		3510.97	3823.80	3889.64	3966.27	4366.61	4876.84	
Her employment	0.82	0.64	0.85	0.68	0.84	0.69		0.84	0.59	0.85	0.63	0.83	0.62	
His employment	0.89	0.91	0.91	0.93	0.91	0.91		0.93	0.95	0.94	0.94	0.90	0.93	
Her hours								33.64	21.64	36.81	23.62	34.96	24.46	
His hours								43.77	44.15	44.63	44.79	42.56	42.37	
Her wages								15.81	17.02	18.52	19.91	24.10	26.30	
His wages								21.41	22.58	25.53	24.30	27.95	31.49	
Second birth		0.44		0.442		0.446			0.04		0.07		0.08	

Sources: Synthetic Beta SIPP, Survey of Income and Program Participation 1984-2008

Notes: SIPP transition to second birth is measured at end of panel, not at t+12

	M1	M2 M1 +	M3 M2 + H	M4 M3 + H	M5 M4 + W	M6 M4 + W
VARIABLES		second birth	employment	earnings	employment	earnings
Time from Birth	0.004	0.005***			0.005*	0.000
T -1	-0.004	-0.00/**	-0.008***	-0.008**	-0.005*	-0.002
T 0	(0.004)	(0.004)	(0.003)	(0.003)	(0.002)	(0.002)
10	-0.073***	-0.080***	-0.079***	-0.076***	-0.044***	-0.032***
	(0.004)	(0.004)	(0.004)	(0.004)	(0.003)	(0.002)
T+1	-0.099***	-0.106***	-0.103***	-0.098***	-0.044***	-0.026***
	(0.004)	(0.004)	(0.004)	(0.004)	(0.003)	(0.003)
T+2	-0.096***	-0.100***	-0.098***	-0.093***	-0.040***	-0.023***
	(0.004)	(0.004)	(0.004)	(0.004)	(0.003)	(0.003)
T+3	-0.092***	-0.093***	-0.090***	-0.086***	-0.038***	-0.020***
	(0.004)	(0.004)	(0.004)	(0.004)	(0.003)	(0.003)
T+4	-0.082***	-0.080***	-0.078***	-0.074***	-0.031***	-0.014***
	(0.004)	(0.004)	(0.004)	(0.004)	(0.003)	(0.003)
T+5	-0.072***	-0.069***	-0.068***	-0.065***	-0.027***	-0.013***
	(0.004)	(0.004)	(0.004)	(0.004)	(0.003)	(0.003)
T+6	-0.059***	-0.056***	-0.056***	-0.053***	-0.020***	-0.008***
	(0.004)	(0.004)	(0.004)	(0.004)	(0.003)	(0.003)
T+7	-0.045***	-0.042***	-0.043***	-0.040***	-0.016***	-0.006**
	(0.004)	(0.004)	(0.004)	(0.004)	(0.003)	(0.003)
T+8	-0.029***	-0.027***	-0.029***	-0.027***	-0.010***	-0.005*
	(0.004)	(0.004)	(0.004)	(0.004)	(0.003)	(0.003)
T+9	-0.013***	-0.012***	-0.013***	-0.012***	-0.005*	-0.001
	(0.003)	(0.003)	(0.003)	(0.003)	(0.003)	(0.002)
T+10	-0.012***	-0.011***	-0.011***	-0.010***	-0.005*	-0.001
	(0.003)	(0.003)	(0.003)	(0.003)	(0.003)	(0.002)
Time from Birth X Decade						
T-1 1990s	-0.000	-0.000	0.001	0.002	-0.002	-0.004
	(0.005)	(0.005)	(0.005)	(0.005)	(0.004)	(0.003)
T0 1990s	0.014**	0.015**	0.017***	0.018***	0.007	0.002
	(0.006)	(0.006)	(0.006)	(0.005)	(0.004)	(0.004)
T+1 1990s	0.023***	0.024***	0.024***	0.023***	0.005	-0.001
	(0.007)	(0.007)	(0.007)	(0.006)	(0.005)	(0.004)
T+2 1990s	0.027***	0.027***	0.027***	0.026***	0.007	0.001
	(0.008)	(0.008)	(0.007)	(0.007)	(0.005)	(0.005)
T+3 1990s	0.026***	0.026***	0.026***	0.024***	0.008	0.000
	(0.009)	(0.009)	(0.008)	(0.008)	(0.006)	(0.005)
T+4 1990s	0.021**	0.021**	0.021**	0.020**	0.002	-0.004
	(0.010)	(0.010)	(0.009)	(0.009)	(0.006)	(0.006)
T+5 1990s	0.016	0.016	0.017*	0.017*	0.003	-0.004
	(0.011)	(0.011)	(0.010)	(0.010)	(0.007)	(0.006)

Appendix Table S3. Wives' Share of Earnings by Time to Birth and Decade

T+6 1990s	0.012	0.012	0.012	0.010	-0.003	-0.008
	(0.012)	(0.012)	(0.011)	(0.011)	(0.008)	(0.007)
T+7 1990s	0.010	0.010	0.011	0.008	-0.005	-0.008
	(0.013)	(0.013)	(0.012)	(0.012)	(0.009)	(0.008)
T+8 1990s	0.007	0.007	0.011	0.009	-0.007	-0.009
	(0.014)	(0.014)	(0.013)	(0.013)	(0.009)	(0.008)
T+9 1990s	0.008	0.007	0.007	0.005	-0.008	-0.010
	(0.015)	(0.015)	(0.014)	(0.014)	(0.010)	(0.009)
T+10 1990s	0.017	0.016	0.013	0.013	0.000	0.000
	(0.017)	(0.016)	(0.016)	(0.015)	(0.011)	(0.010)
T-1 2000s	0.014**	0.014**	0.016***	0.016***	0.007*	0.004
	(0.005)	(0.005)	(0.005)	(0.005)	(0.004)	(0.004)
T0 2000s	0.039***	0.039***	0.041***	0.040***	0.015***	0.008*
	(0.007)	(0.007)	(0.007)	(0.006)	(0.005)	(0.004)
T+1 2000s	0.043***	0.043***	0.043***	0.041***	0.013**	0.006
	(0.009)	(0.009)	(0.008)	(0.008)	(0.006)	(0.005)
T+2 2000s	0.036***	0.037***	0.036***	0.034***	0.007	0.003
	(0.010)	(0.010)	(0.010)	(0.009)	(0.007)	(0.006)
T+3 2000s	0.037***	0.038***	0.036***	0.033***	0.009	0.004
	(0.012)	(0.012)	(0.011)	(0.011)	(0.008)	(0.007)
T+4 2000s	0.037***	0.037***	0.036***	0.032**	0.008	0.003
	(0.014)	(0.014)	(0.013)	(0.013)	(0.009)	(0.008)
T+5 2000s	0.037**	0.036**	0.036**	0.032**	0.008	0.002
	(0.016)	(0.016)	(0.015)	(0.014)	(0.010)	(0.009)
T+6 2000s	0.032*	0.032*	0.032*	0.028*	0.002	-0.001
	(0.018)	(0.018)	(0.017)	(0.016)	(0.012)	(0.010)
T+7 2000s	0.024	0.023	0.025	0.022	0.002	0.002
	(0.020)	(0.020)	(0.019)	(0.018)	(0.013)	(0.012)
T+8 2000s	0.025	0.024	0.027	0.025	0.006	0.007
	(0.022)	(0.022)	(0.021)	(0.020)	(0.015)	(0.013)
T+9 2000s	0.027	0.026	0.030	0.024	0.004	0.004
	(0.025)	(0.025)	(0.023)	(0.022)	(0.016)	(0.014)
T+10 2000s	0.016	0.015	0.013	0.009	-0.007	-0.002
	(0.028)	(0.028)	(0.026)	(0.025)	(0.018)	(0.016)
Second Birth		-0.043***	-0.043***	-0.042***	-0.017***	-0.008***
		(0.002)	(0.002)	(0.002)	(0.002)	(0.001)
Husbands' employment			-0.300***	0.281***	0.240***	0.235***
			(0.005)	(0.014)	(0.011)	(0.011)
Husbands' earnings				-0.064***	-0.061***	-0.061***
U				(0.001)	(0.001)	(0.001)
Wives' employment				× ,	0.314***	-0.093***
1 2					(0.002)	(0.004)
Wives' earnings					. /	0.049***
C						(0.001)
Constant	0.194***	0.163***	0.345***	0.382***	0.294***	0.275***
	(0.029)	(0.029)	(0.030)	(0.030)	(0.023)	(0.022)
			. /		. /	. /

R-squared	0.044	0.047	0.152	0.205	0.497	0.581
Age and Year Fixed						
Effects	Yes	Yes	Yes	Yes	Yes	Yes
N couple-years	195950	195950	195950	195950	195950	195950
R-squared	0.044	0.047	0.152	0.205	0.497	0.581

Source: SSB 1984-2012. *Note:* Robust standard errors in parentheses.

*** p<0.01, ** p<0.05, * p<0.1

tfb	80-00 HS-CL	80-00 SC-CL	80-90 HS-CL	80-90 SC-CL	90-00 HS-CL	90-00 SC-CL
-2						
-1	-0.006	0.002	-0.011	0.005	0.005	-0.003
0	0.004	0.003	0.004	0.004	-0.001	-0.001
1	0.012	0.003	-0.005	-0.003	0.017	0.006
2	-0.011	0.001	-0.018	-0.012	0.007	0.012
3	-0.014	-0.008	-0.013	-0.010	-0.001	0.002
4	-0.013	-0.015	-0.023	-0.025	0.010	0.010
5	-0.014	-0.005	-0.024	-0.018	0.010	0.013
6	-0.025	0.000	-0.035 *	-0.034 *	0.010	0.034 *
7	-0.009	-0.005	-0.023	-0.034	0.013	0.029
8	-0.027	-0.016	-0.035	-0.044 **	0.008	0.028
9	-0.022	-0.002	-0.048 **	-0.027	0.027	0.025
10	-0.023	0.019	-0.062 **	-0.017	0.039	0.036
POST	0.0017	-0.002	-0.008	-0.018	0.0092	0.0154

Appendix Table S4. Predicted Difference in the Change in her Earnings Share by Decade and Mother's Education

Source: SSB 1984-2012.

Note: Estimates from a model (Equation 2) of women's earnings share as a function of time from birth (ref. = t -2), its 3-way interaction with decade and mother's education, and year and age fixed effects. This table shows the interaction terms comparing changes in wives' share of couple earnings following birth by decade and education.

Appendix Figure 1. Predicted Short-Run Changes in Wives' Earnings Share by Time from Birth, Cohort, and Mothers' Education



Source: SIPP 1984-2014.

Note: Estimates from a model (Equation 1) of wives' earnings share as a function of months from birth (ref. = pooled months t - 24 to t - 13), its interaction with decade, and year and age fixed effects. Models are estimated separately by mothers' education.

Appendix Figure 2. Predicted Differences in Short-Run Changes in Wives' Earnings Share Across Cohorts and Mothers' Education



Source: SIPP 1984-2014.

Note: Estimates from a model (Equation 2) of women's earnings share as a function of months from birth (ref. = t -24 months), its 3-way interaction with decade (ref. = 1980) and mother's education, and year and age fixed effects. This figure plots the interaction terms comparing changes in wives' share of couple earnings following birth in the 2000s versus the 1980s by education.