

# How Gender Role Attitudes Shape Maternal Labor Supply

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We examine the influence of gender role attitudes, specifically views about the appropriate role of mothers, on post-childbirth employment decisions. German panel data reveals that mothers with traditional attitudes are 15% less likely to work during early motherhood than their egalitarian counterparts. Differences also emerge at the intensive margin and are persistent for at least seven years. Fathers' attitudes also predict maternal labor supply, highlighting joint decision-making within couples. Examining the interaction of attitudes with policies, we find that the introduction of a cash-for-care payment for parents who abstain from using public childcare substantially reduced the labor supply of traditional mothers, whereas egalitarian mothers' labor supply remained unaffected. To examine counterfactual policy changes, we estimate a dynamic model of female labor supply that incorporates human capital accumulation and, as a novel feature, heterogeneity by gender attitudes. Labor supply elasticities are substantially larger for traditional mothers, while a policy facilitating full-time childcare access has a more pronounced effect on egalitarian mothers. Our findings stress that gender role attitudes moderate the impact of policies, which implies that measured average policy effects depend on the distribution of attitudes and, hence, cannot easily be transferred over time or to other countries.

*Keywords:* Gender role attitudes, Parental labor supply, Gender gaps, Life cycle

*JEL:* Z1, J13, J16, J22, D15

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## 1 Introduction

Labor supply decisions of parents are a major driver of gender inequality in the labor market ([Cortes and Pan, 2023](#)). Globally, mothers participate substantially less in market work than childless women and men. Extended non-participation and part-time spells lead to persistent wage gaps and reduce aggregate economic output due to unused potential in the workforce. Nevertheless, the drivers of maternal labor supply choices remain largely unclear.

Cross-country differences in maternal labor supply ([Kleven, Landais, and Leite-Mariante, 2025](#)) highlight the importance of behavioral factors such as social norms and gender role attitudes. Yet existing evidence mostly relies on group-level proxies of norms ([Fernández and Fogli, 2009; Kleven et al., 2019](#)).

This paper, instead, uses direct pre-birth measures of gender role attitudes. Event studies around the first birth show that attitudes of both parents are highly important for mothers' post-birth labor supply. Furthermore, we document that gender attitudes moderate policy effects by (i) examining the introduction of a cash-for-care policy and (ii) estimating a structural model of female labor supply. This implies that average policy effects depend on and potentially evolve with the distribution of attitudes.

We use the German Family Panel (pairfam), an annual survey of up to 12,000 respondents and their partners. The survey contains rich information on the household composition, labor market outcomes, and values and beliefs of both partners. Gender role attitudes are elicited in eight of the fourteen waves allowing us to measure them before the birth of the first child. We obtain measures of gender role attitudes based on the level of agreement with three statements, such as 'Women should be more concerned about their family than about their career,' 'Men should participate in housework to the same extent as women,' and 'A child under 6 will suffer if their mother works.' For ease of interpretation, we aggregate the three measures into a gender role index and classify mothers via a median split as 'egalitarian' and 'traditional' in our main specification.

We first document the relevance of gender role attitudes for maternal labor supply decisions. We use an event study framework around the birth of the first child ([Kleven, Landais, and Søgaard, 2019](#)). By nonparametrically controlling for life-cycle and time trends, we compare mothers to women of the same age in the same calendar year who do not have a child yet but do so one year later. To examine the difference in the motherhood penalty by gender attitudes, we interact event-time dummies with gender role attitude groups, leading to a difference-in-differences setup.<sup>1</sup>

1. Measuring attitudes before the birth of the first child is potentially crucial as afterward reported attitudes might be biased by realized labor supply choices. We document that gender role attitudes of subjects become more egalitarian over time; however, conditional on age trends, there is a slight shift

Reassuringly, we find that both the levels and the trend of labor supply are strikingly similar for egalitarian and traditional mothers before the birth of the first child. However, after the birth of the first child, labor supply substantially deviates: mothers with traditional gender role attitudes are 15 percentage points less likely to participate in the labor market when their first child is one year old compared to egalitarian mothers. When the child is older, differences at the extensive margin persist at around 10 percentage points until the full observation period, stretching to seven years after childbirth. Differences also emerge at the intensive margin. Conditional on working, both groups of women work slightly below 40 hours per week before the birth of the first child. Afterward, conditional working hours drop persistently by ten hours for egalitarian mothers but by fourteen hours for traditional mothers. The difference in the labor supply reduction between traditional and egalitarian mothers is about as large as the difference between mothers with and without tertiary education.

Looking at fathers, we show that their gender attitudes are also strongly related to maternal labor supply decisions. As we find evidence for assortative mating with a within-couple attitude correlation of 0.41, we examine the contribution of paternal gender attitudes while controlling for mothers' own attitudes. We find that the attitudes of fathers predict working hours after childbirth, where marginal effects are roughly half of the marginal effects of mothers' attitudes. This finding suggests joint decision-making of couples with a higher decision weight for mothers. In line with previous findings (e.g., [Kleven, Landais, and Leite-Mariante, 2025](#)), we find very weak to no changes in the labor supply of fathers after the birth of their first child and no significant difference by either their gender attitudes or those of their female partners.

A challenge in the study of gender role attitudes is that it is naturally difficult to study exogenous changes in attitudes. One advantage of our approach compared to aggregate-level measures of norms is that we can look at other observed characteristics that might drive the labor supply differences observed between traditional and egalitarian mothers. We collect several pieces of evidence that the differences in labor supply indeed reflect their attitudes. First, despite looking at a broad set of background variables, we can only explain a small part of the variation in gender role attitudes, suggesting that a substantial share of the differences is unrelated to potential confounding factors. Second, we employ several robustness checks to show that differences in observed background characteristics do not drive the results. The results are very similar when restricting the sample to West Germany, where childcare availability is generally less favorable than in East Germany, and

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towards more traditional gender attitudes around childbirth, in line with [Kuziemko, Pan, Shen, and Washington \(2018\)](#). For the analyses, we assume that despite these aggregate trends, the ranking of individuals in terms of their gender attitudes remains stable around the birth of the first child. We expect violations of this assumption to bias the estimated effects of attitudes downwards.

when controlling for a set of variables that are correlated with attitudes, such as education, religiosity, pre-birth wages, and the state of residence.

Next, we investigate how gender role attitudes interact with changes in economic incentives. Traditional and egalitarian mothers not only differ in their levels of labor supply, but they also respond differently to the introduction of a cash-for-care policy ('Betreuungsgeld'). The policy was introduced in 2013 and paid a subsidy for one- and two-year-old children if the parents did not use (subsidized) public childcare. The amount was 100€ per month, equaling 9% of the median net income of women before birth. As maternal labor supply is often dependent on the use of public childcare, this policy raises the opportunity costs of working for mothers. Since the policy required that the parents do not use any public childcare, we expect it to have the strongest effect on mothers who would have taken up modest levels of childcare in the absence of the policy, while we expect mothers taking up full-time childcare to be unaffected as long as the subsidy is not sufficiently large to induce them to reduce their childcare take-up to zero. Mothers not taking up any childcare even without the subsidy are unaffected by the increase in the opportunity costs of public childcare but might adjust labor supply due to an income effect of the transfer.

We use a sharp eligibility threshold by birth date (August 1, 2012) during the introduction of the policy and compare mothers with children born during the two years before the cut-off date to those with children born in a two-year window after the threshold. We employ a triple-diff strategy comparing mothers with children born before and after the threshold by gender role attitudes around the birth of the first child. When the child is one year old, the policy reduced the labor supply of traditional mothers by eight hours per week or an additional 46% relative to their labor supply reduction in the absence of the policy. Conversely, the policy had no detectable effect on the labor supply of egalitarian mothers, with the difference between egalitarian and traditional mothers being statistically significant. The labor supply changes of traditional mothers are solely driven by the extensive margin, which is in line with the payment requiring that the parents do not use any public childcare. The results are robust to a range of specific changes, such as including additional control variables and restricting to West German mothers.

Finally, we estimate a dynamic structural model of labor supply to quantify the underlying trade-off between gender attitudes and economic incentives and look at counterfactual policy changes. In line with the reduced form evidence, we do not model labor supply of fathers but focus on a discrete set of maternal labor supply choices. Accumulation of human capital induces a trade-off between time spent out of the labor force, e.g., to provide childcare, and stunted wage growth in the future. The novel feature of the model is that we incorporate heterogeneity by gender role attitudes for a discrete set of types that differ in their disutility to work when having children.

We use the model to calculate Marshallian labor supply elasticities and find that elasticities are substantially higher for traditional mothers. Additionally, we look at a counterfactual policy change that we expect to have a stronger effect on egalitarian mothers. The policy facilitates access to full-time childcare in the sense that it is no longer more expensive than part-time childcare. Full-time childcare access is often cited as a significant factor hindering the labor supply of egalitarian mothers. The policy change has a positive labor supply effect at the intensive margin for both attitude groups. Still, as expected the impact is considerably stronger for egalitarian mothers who increase the likelihood of working full-time by 25 percentage points when the child is between one and two years old and are still more likely to work full-time when the child is older since they accumulated more human capital compared to the baseline scenario. These results show that although labor supply elasticities are, in general, larger for traditional mothers, policy reforms targeted at the needs of egalitarian mothers can have a stronger effect on this group. More generally, they imply that elasticities and policy effects depend on the distribution of gender role attitudes and might, therefore, change over time.

Our paper contributes to a growing body of literature highlighting the relevance of gender role attitudes and gender norms for mothers' labor supply. Proxies of gender attitudes like the origin country or region of migrants ([Fernández and Fogli, 2009](#); [Boelmann, Raute, and Schönberg, 2025](#)) or the labor supply of the grandmother ([Fernández, Fogli, and Olivetti, 2004](#)) are related to maternal labor supply.<sup>2</sup> A small set of studies looks at how proxies of gender attitudes and policies interact. [Ichino, Olsson, Petrongolo, and Thoursie \(2024\)](#) examine a tax reform in Sweden and find that migrants originating from countries with relatively traditional norms are more likely to reallocate childcare to mothers following a reduction in the father's tax rate and less likely to reallocate childcare to fathers following a reduction in the mother's tax rate. [Lassen \(2023\)](#) studies an expansion of parental leave in Denmark. She documents that mothers whose mothers were working full-time when they were a child increase parental leave take-up less than other mothers in response to the policy. Our study is the first to show an interaction between policy changes and direct measures of gender role attitudes. Additionally, the structural model allows us to assess the interplay of attitudes with a broader set of (counterfactual) policy changes.

<sup>2</sup>. [Boneva, Golin, Kaufmann, and Rauh \(2025\)](#) elicit measures of perceived social norms, i.e., second-order beliefs, and show that they predict the labor supply intentions of women. [Bursztyn, González, and Yanagizawa-Drott \(2020\)](#) elicit perceived social norms about working women in Saudi Arabia and show that subjects underestimate the support of other men. Correcting the bias increases the likelihood that they aid their wives in finding a job. Our paper focuses on attitudes, i.e., first-order beliefs, instead of social norms. Furthermore, we are specifically interested in attitudes about women with children since, in most countries, women without children are much less affected by role attitudes or norms. A potential mechanism how gender attitudes affect labor supply is through identity conflicts. Identity considerations have been shown to matter for, for instance, relative household income ([Bertrand, Kamenica, and Pan, 2015](#)), job choice ([Oh, 2023](#)), educational performance ([Bursztyn, Fujiwara, and Pallais, 2017](#)), and financial decisions ([Henkel and Pugnaghi-Zimpelmann, 2023](#)).

The first part of our paper partly follows two papers looking at the role of self-reported gender role attitudes for labor supply in an event study framework around childbirth. Based on three data sets in the UK and the US, [Kuziemko, Pan, Shen, and Washington \(2018\)](#) report an insignificant 3–5 percentage points gap in the participation rate of mothers, while [Rafols \(2025\)](#) focuses on the US and finds a 4–7 percentage points gap on the extensive margin and a difference of about 2 hours per week on the intensive margin. Relative to these results, we find maternal labor supply differences by gender attitude groups that are more than twice as large on the extensive margin and nearly twice as large on the intensive margin. These differences may stem from variation in family policy and, in particular, a higher availability of part-time work opportunities in Germany. Going beyond these papers, we also look at the importance of paternal gender role attitudes.<sup>3</sup>

Our paper further contributes to the literature on the effects of changes in child-care costs (e.g., [Blau and Tekin, 2007](#)). Cash-for-care policies, in particular, are associated with adverse maternal labor-supply effects in several Nordic countries (e.g., [Gruber, Kosonen, and Huttunen, 2025](#)), German federal states (e.g., [Gathmann and Sass, 2018](#)), and Germany as a whole ([Collischon, Kuehnle, and Oberfichtner, 2022](#), using the same policy variation as in our paper). While none of these studies consider gender attitudes, some report heterogeneity analyses that our results can explain. They find that not having a university degree ([Drange and Rege, 2013](#)), having a migration background ([Hardoy and Schøne, 2010](#)), living in a rural area ([Giuliani and Duvander, 2017](#)), or in West Germany instead of East Germany ([Collischon, Kuehnle, and Oberfichtner, 2022](#)) is associated with stronger negative labor supply responses. In our data, all of these characteristics predict more traditional gender attitudes.

Lastly, we contribute to the structural literature on the labor supply of women over the life cycle (e.g. [Adda, Dustmann, and Stevens, 2017](#); [Borella, De Nardi, and Yang, 2023](#); [Jakobsen, Jørgensen, and Low, 2024](#)), which shows the relevance of economic incentives induced by the tax-transfer system. Our paper is the first to incorporate heterogeneity stemming from gender role attitudes or norms into a life-cycle model of female labor supply.<sup>4</sup> [Wang \(2025\)](#) also allows for heterogeneity in the disutility to work when children are in the household using unobserved types. The fact that we identify types directly from observed measures of gender attitudes facilitates the interpretation of types and the quantification of the relevance

3. There also exists a body of literature in sociology on the determinants (e.g., [Zoch, 2021](#)) and the consequences of gender role attitudes. Individual measures of gender role attitudes are related to labor supply in the UK ([Uunk and Lersch, 2019](#)), the Netherlands ([Stam, Verbakel, and de Graaf, 2014](#)), and the US ([Cunningham, 2008](#)). In contrast to our approach, this literature typically uses longitudinal panel models that relate individual-level changes in attitudes to changes in female labor supply.

4. [Fogli and Veldkamp \(2011\)](#) and [Fernández \(2013\)](#) investigate female labor force participation over time and explain it with a structural model of learning about the consequences of labor supply. Conversely, our model does not focus on changes in norms over time but on heterogeneity within the population.

of gender role attitudes. In particular, it allows us to consider the joint distribution of attitudes and other characteristics such as wages and fertility decisions. By doing so, our study shows that gender role attitudes are an essential component of maternal labor supply choices and enables us to gauge how estimated elasticities or policy effects might change when the distribution of gender role attitudes changes over time.

## 2 Institutional background and data

In this section, we lay the foundation of the later analyses by describing the institutional background and the data we use.

### 2.1 Institutional background

Germany is a typical Western European welfare state and shares many characteristics with other developed countries. Female employment rates are high at just over 70%, more than ten percentage points above the OECD average ([OECD, 2017](#)). However, part-time work is common: while in the OECD on average every fourth employed woman works part-time, the share is 37% in Germany. The reduction in women's labor supply after childbirth is among the strongest internationally ([Kleven, Landais, and Leite-Mariante, 2025](#)). Public childcare usage for children under three years of age has steadily increased since 2005 but plateaued at around one-third from 2014 onward (Appendix Figure A.1). For older children, childcare take-up exceeds 90% throughout the observation period.

Substantial differences remain between East and West Germany. During the division of Germany from 1945 to 1990, socialist policies in East Germany encouraged mothers to return to work soon after childbirth, whereas in West Germany a male-breadwinner norm prevailed in both social attitudes and policy design. Although the policy framework was unified after reunification, differences in labor market outcomes between East and West persist ([Jessen, 2022](#)).

Germany supports families through a comprehensive welfare system. Means-tested transfers assist low-income households. Parents have a legal right to up to three years of parental leave, with the guarantee to return to the same or a similar job. Paid parental leave provides 67% of previous earnings for up to fourteen months, with each parent eligible for at most twelve months.<sup>5</sup> In addition, parents receive a monthly child benefit of about 200 EUR.

5. See [Olivetti and Petrongolo \(2017\)](#) for a comparison to family policies in other high-income countries.

The tax system applies income splitting for married couples, taxing each partner as if they earned half of the combined income. Given progressive tax rates, this arrangement yields substantial tax advantages that rise with the income gap between spouses and create high marginal tax rates for the lower-earning spouse. Details on the tax and transfer system are provided in Appendix C.1.

## 2.2 Data set

To understand the labor supply choices of mothers, we need detailed information on the household context, labor market outcomes, and, importantly, the gender role attitudes of individuals.

We use the German Family Panel (pairfam), which provides all the necessary data. It surveys up to 12,000 subjects and their partners every year since 2009 (Huinkink et al., 2011; Brüderl et al., 2023) where the subjects are sampled from register data on three cohorts born in 1971-73, 1981-83, and 1991-93. The questionnaire covers a large set of background variables, biographical information, labor market outcomes, and values and beliefs of both partners. The latter is an advantage over administrative data sets that provide larger sample sizes but do not contain this information. Another crucial feature of the pairfam data set is that partners of the main subjects are tracked and surveyed regardless of whether they are (already) living in the same household, unlike in many other surveys. This allows us to use pre-birth information of both parents even if couples only move together shortly before having their first child. In wave 11, a refreshment sample is drawn that replaces drop-outs and adds the cohort born in 2001-2003. From wave 2 onwards, the DemoDiff (Demographic Differences in Life Course Dynamics in Eastern and Western Germany) study is part of the pairfam sample, which leads to respondents living in Eastern Germany being overrepresented in the final sample. We use the available data from 2009 to 2022 and deflate all income measures using the consumer price index with baseline 2018.

For the event studies in the next section, we build an *event study sample*. To this end, we restrict the sample to mothers who have their first child in the observation period and are not younger than eighteen or older than 40 when giving birth. Furthermore, we exclude same-sex couples such that all subjects are either single or have a male partner.<sup>6</sup> We look at up to five years prior and seven years past the birth, and for each subject require at least two observations before and two observations after the birth of the first child. This results in a sample of 839 mothers. In robustness analyses, we replicate the results, among others, for a balanced panel of 551 mothers running from two years before birth to three years after birth.

6. Andresen and Nix (2022) show that labor supply patterns of same-sex parents strongly differ from those of heterosexual parents. This restriction affects less than 1% of the subjects.

For our structural estimation, we make use of an *estimation sample* which differs from the *event study sample* in several aspects. First, we restrict on women living together with a partner as the model does not account for household formation or dissolution. Second, we drop all women who are either self-employed, in education, retired, or doing military service to ensure the human capital accumulation processes are comparable. Third, we do not restrict the sample based on years around birth of the first child, but based on an age range from the age of 24 to the age of 45. Fourth, we include women who do not have a child and no longer require that we observe them before and after having a child.

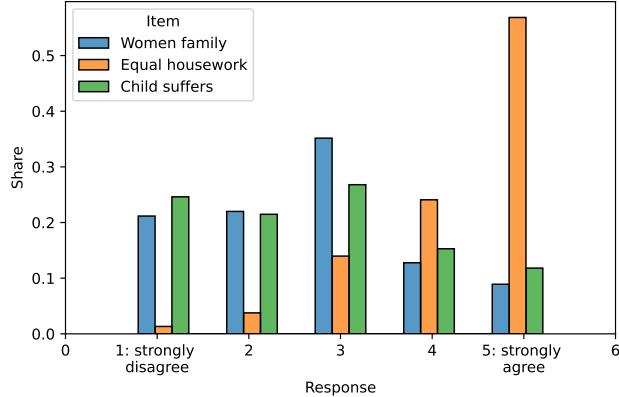
### 2.3 Gender role attitudes

In eight of the fourteen waves in pairfam, subjects are asked about a set of attitudes and must indicate their agreement with several statements on a five-point scale ranging from ‘strongly disagree’ to ‘strongly agree.’ In this study, we focus on three items referring to the role of mothers, which we list in the notes of Figure 1. ‘Women family’ and ‘Equal housework’ are normatively framed, while ‘Child suffers’ is framed as a belief but constitutes a clear normative imperative about the role of a mother. Figure 1 shows the distribution of responses to these items over all waves and subjects.

For the ‘Women family’ and ‘Child suffers’ items, the modal response is the central value and the distribution is wide-ranging, with more than one-fifth of subjects strongly disagreeing and about one-tenth of subjects strongly agreeing. The distribution of the ‘Equal housework’ item is more concentrated on the right of the scale. Note that in contrast to the other items, stronger agreement with the ‘Equal housework’ item indicates more egalitarian attitudes. Hence, we reverse the scale for this item in the following such that higher values are associated with more traditional attitudes for all items.

For the later analysis, we primarily focus on a gender role attitudes index, which we create as the standardized mean of the items. Inter-item correlations are between 0.17 and 0.38, suggesting that the three items measure different aspects of gender role attitudes toward mothers. We also consider the three items separately in robustness analyses.

We next show that gender role attitudes vary over demographic variables in reasonable ways. Table 1 reports coefficients of OLS regressions of the index (in the first column) and the three individual items on a set of background variables. We standardize the dependent variables such that effect sizes are comparable. The observed patterns are very similar over all four columns. Men hold more traditional attitudes than women. The same is true for subjects with lower education, any migration background, those who do not live in urban municipalities, and those who feel affiliated with a religion. Living in East Germany is strongly associated with egalitarian attitudes for the ‘Child suffers’ item, but – conditional on the other back-



**Figure 1.** Distribution of elicited gender role attitudes

Notes: Distribution of responses to three items measuring gender role attitudes in pairfam. The five-point scale ranges from 'strongly disagree' to 'strongly agree.' We pool responses over all waves. Sample: All three items observed. The wording of the items is listed below:

Item label	Item wording
Women family	'Women should be more concerned about their family than about their career.'
Equal housework	'Men should participate in housework to the same extent as women.'
Child suffers	'A child under 6 will suffer if their mother works.'

ground variables – not for the other items. Subjects born in earlier cohorts tend to hold more traditional attitudes at the same age. However, we also document an age trend almost as strong as the birth year effect, whereby gender role attitudes of subjects born in a given birth year become more egalitarian over time. In line with [Kuziemko, Pan, Shen, and Washington \(2018\)](#), Appendix Figure A.3 reveals a slight shift towards more traditional gender attitudes around childbirth, conditional on age trends.

We draw three conclusions from these results. First, the relations to demographic variables are in line with previous (sociology) literature (e.g., [Vella, 1994](#); [Lietzmann and Frodermann, 2023](#)), thereby validating our elicited measures. Second, the items are very similarly distributed in the population, suggesting that they indeed measure the same concept. Third, the explanatory value of background variables is limited as a substantial part of the variation in gender attitudes remains unexplained.

The panel structure of pairfam allows us to measure gender role attitudes before the birth of the first child. We use the last observation before birth as a measure of pre-birth attitudes. The index is reasonably stable within individuals over time ( $\rho = 0.63$ ). For the following analyses, we assume that the ranking of individuals

**Table 1.** Predicting (traditional) gender role attitudes

	Gender attitudes index	Women family	Equal housework (disagreement)	Child suffers
Male	0.22*** (0.0089)	0.054*** (0.012)	0.3*** (0.012)	0.31*** (0.012)
Age	-0.021*** (0.0007)	-0.024*** (0.0009)	-0.0066*** (0.001)	-0.032*** (0.0009)
Birth year	-0.024*** (0.0007)	-0.03*** (0.001)	-0.015*** (0.0009)	-0.027*** (0.001)
Living in East-Germany	-0.12*** (0.012)	-0.015 (0.015)	-0.021 (0.015)	-0.32*** (0.015)
Education: Tertiary	-0.25*** (0.0094)	-0.31*** (0.012)	-0.16*** (0.012)	-0.28*** (0.012)
Any migration background	0.25*** (0.012)	0.33*** (0.015)	0.13*** (0.015)	0.28*** (0.015)
Municipality $\geq$ 100k inhabitants	-0.14*** (0.01)	-0.15*** (0.013)	-0.15*** (0.013)	-0.11*** (0.013)
Religious affiliation	0.18*** (0.011)	0.18*** (0.015)	0.16*** (0.014)	0.19*** (0.014)
Observations	74836	74836	74836	74836
Adj. R <sup>2</sup>	0.13	0.074	0.049	0.13

Notes: OLS regressions of gender role attitudes on background variables. In columns (2) to (4), the dependent variables are the individual items (not restricted to being observed before the birth of the first child). In the first column, the dependent variable is the gender role attitude index, the standardized mean of the three items coded such that higher values correspond to more traditional attitudes. See the notes of Figure 1 for the wording of the three items. We standardize all dependent variables and code them such that higher values are associated with more traditional gender attitudes. Sample: All three items observed. Standard errors are clustered at the individual level and reported in parentheses.

\* –  $p < 0.1$ , \*\* –  $p < 0.05$ , \*\*\* –  $p < 0.01$

remains stable over time. Violations of this assumption would bias the estimated effects of attitudes downwards in the later analyses. We classify mothers into two groups based on a median split of their pre-birth gender role attitudes and label the groups as ‘egalitarian’ and ‘traditional.’<sup>7</sup> Table 2 shows summary statistics of these two groups in our event study sample.

Unsurprisingly, traditional women in our sample hold more traditional gender role attitudes based on all three items. In line with a within-household correlation of gender role attitudes of 0.41, the attitudes of the fathers – also measured before the birth of the first child – differ in the same direction, albeit less pronounced. Egalitarian women tend to have egalitarian partners, although assortative mating is far from perfect and several couples have unaligned gender attitudes.

In the third part of Table 2, we focus on differences in background variables. This comparison shows us in which dimensions and how strongly the gender attitude groups differ, facilitating the interpretation of the later empirical results. In line with the findings of Table 1, egalitarian mothers are more likely to have a tertiary degree and live in East Germany or urban municipalities. They are less likely to

7. In the *estimation sample* used for the structural model in Section 5, we do not observe gender role attitudes before having a child for all subjects because many do not have a child or have a child that is born before our observation period. In that sample, we therefore use the mean over all elicitation of an individual to classify subjects into gender attitude types.

**Table 2.** Summary statistics of gender role attitude groups

	Gender role attitudes group	
	Egalitarian	Traditional
Women family	2.01 (0.04)	3.27 (0.04)
Equal housework	4.82 (0.02)	3.97 (0.05)
Child suffers	1.60 (0.03)	2.95 (0.05)
Partner: Women family	2.41 (0.05)	2.92 (0.06)
Partner: Equal housework	4.29 (0.05)	4.02 (0.06)
Partner: Child suffers	2.37 (0.06)	2.85 (0.07)
Education: tertiary	0.56 (0.02)	0.37 (0.02)
Any migration background	0.13 (0.02)	0.19 (0.02)
Living in East-Germany	0.36 (0.02)	0.24 (0.02)
Municipality $\geq$ 100k inhabitants	0.34 (0.02)	0.22 (0.02)
Religious affiliation	0.61 (0.02)	0.75 (0.02)
Age at birth first child	30.40 (0.21)	28.90 (0.24)
Has a partner before birth	0.87 (0.02)	0.84 (0.02)
Has a married partner before birth	0.46 (0.02)	0.47 (0.02)
Wage before birth	15.23 (0.35)	13.23 (0.41)
N subjects	434	405

*Notes:* Mean and standard errors (in parentheses) of several variables for both gender role attitudes groups. In the first part, we display mean values of the three gender role attitudes items measured before the birth of the first child on a five-point scale. The second part reports the respective attitudes of the fathers. In the third part, we report the means of background variables. The last row reports the number of subjects in each group. Partner attitudes and some background variables are only available for a subsample. We determine the groups via a median split on the gender role attitude index for all women in the full sample. Sample: observed at least twice before and twice after the birth of the first child.

have a migration background or a religious affiliation.<sup>8</sup> Egalitarian subjects are 1.5 years older on average when they have their first child but have almost the same like-

8. The adherence to more traditional attitudes among individuals with a migration background aligns with the observation that the primary source countries for immigration, particularly Turkey and Poland, uphold more traditional gender norms than Germany (see Lomazzi and Seddig, 2020).

lihood of having a partner and being married in the period before giving birth. We confirm this pattern in Appendix Figure A.2, which looks at partnership variables five years prior to seven years after the birth of the first child. Both groups have the same likelihood of having a married partner during the thirteen years considered, and the likelihood of having any partner is only slightly and mostly insignificantly higher for egalitarian mothers. Moreover, realized fertility develops in the same way for both groups, with, on average, just under two children seven years after the birth of the first child. The differences in labor market outcomes after birth of the first child that we document in the next section are therefore not driven by differences in birth-spacing ([Adams, Jensen, and Petrongolo, 2024](#)).

### 3 Gender role attitudes and labor supply around childbirth

In this section, we look at the labor supply of mothers in an event study setting. We show that gender role attitudes are highly relevant for labor supply choices at both the extensive and intensive margin after the birth of the first child, with mothers holding traditional attitudes reducing their labor supply more strongly and persistently. The results build the foundation for the structural model we build and estimate below.

#### 3.1 Empirical strategy

We are interested in ascertaining how the labor supply of traditional and egalitarian mothers reacts to having their first child, and in particular, the difference between the two groups. For this purpose, we run event study regressions based on [Kleven, Landais, and Søgaard \(2019\)](#), frequently used in the literature to examine the effect of children on a large range of outcomes. By non-parametrically controlling for life-cycle and time trends, the approach compares mothers to women of the same age in the same calendar year who do not have a child yet but do so one year later. This approach ensures that the comparison group is as similar as possible, in contrast to, for instance, alternative approaches using women who never have a child as a control group. [Kleven, Landais, and Søgaard \(2019\)](#) discuss the assumptions under which the coefficients of the event dummies can be interpreted as the effect of the first childbirth. Notably, the estimated effects include the impact of additional children and do not account for any anticipatory effects of childbirth on the outcome variable. Under a smoothness assumption that all determinants of outcome variables that are not controlled for are similar before and after childbirth, the method identifies the effect of the first child conditional on those determinants.

We adjust the specification such that we interact event dummies with gender attitude groups. Event time 0 corresponds to the birth year of the first child. The

left-out time dummy is  $-1$  and the left-out attitude group is egalitarian mothers. For individual  $i$ , in year  $s$ , and event time  $t$ , we estimate

$$\begin{aligned} Y_{ist} = & \alpha + \beta \cdot \text{traditional}_i \\ & + \sum_{k \neq -1} \mathbb{I}[k = t] \cdot (\gamma_k + \delta_k \cdot \text{traditional}_i) \\ & + \phi_{age_{is}} + \psi_s + \nu_{ist}. \end{aligned} \quad (1)$$

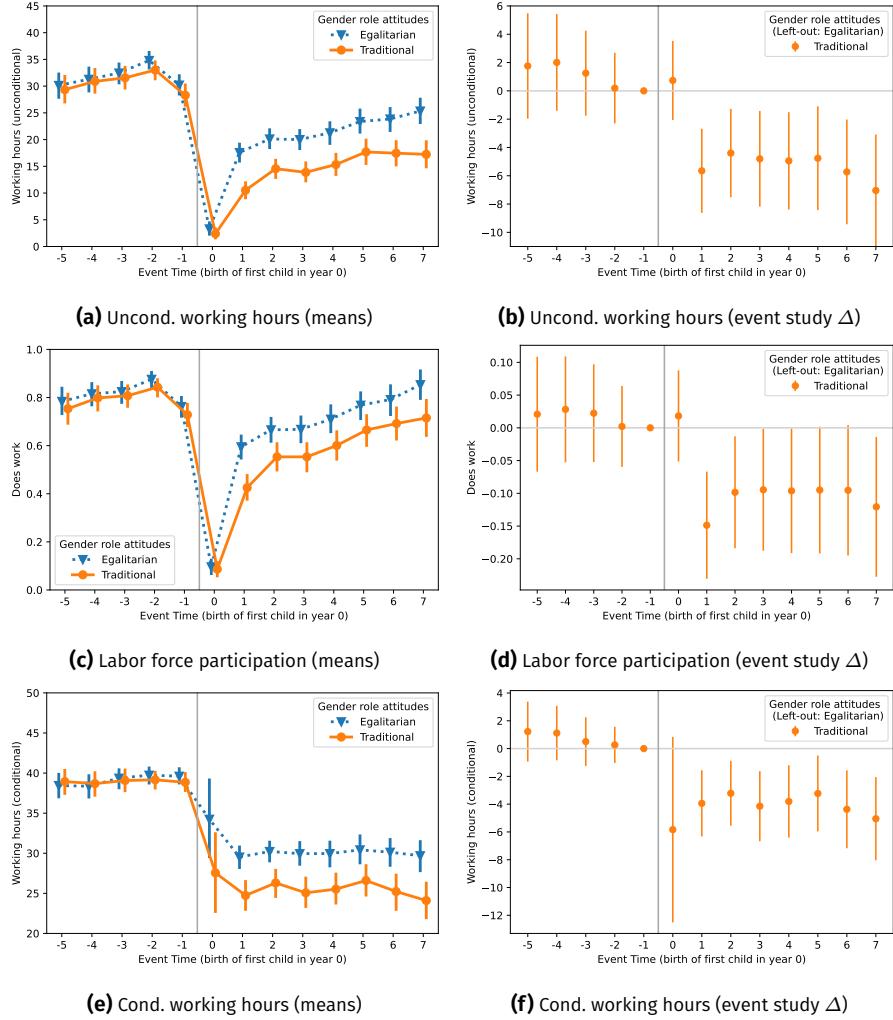
At event time  $-1$ , the outcome variable  $Y_{ist}$  depends on the intercept  $\alpha$  and – in case the mother has traditional gender attitudes – the  $\beta$  coefficient. For other event times, we add a  $\gamma_k$  and a  $\delta_k$  coefficient each, governed by the event time dummy variables  $\mathbb{I}[k = t]$ . Furthermore, we control for age ( $\phi_{age_{is}}$ ) and year ( $\psi_s$ ) fixed effects.

Under the assumptions outlined above, the  $\delta_k$  coefficients depict the difference between traditional and egalitarian mothers in the effect of the first childbirth. They do not necessarily represent a causal effect of gender attitudes, given that the groups also differ in other dimensions (as documented in Table 2). This challenge is common in the literature on gender role attitudes as it is difficult to exogenously vary attitudes and quasi-experimental variations also potentially change attitudes and beliefs in other dimensions. While this might not be necessary for policy recommendations in many cases, we nevertheless collect several pieces of evidence suggesting that the differences between traditional and egalitarian mothers appear to reflect their attitudes. As shown in Section 2, despite looking at a broad set of background variables, a large share of the variation in gender role attitudes remains unexplained, suggesting that a substantial share of the differences is unrelated to potential confounding factors. Furthermore, we employ a number of robustness checks to show that differences in observed background characteristics do not drive the results. Most importantly, the results are very similar when focusing on West Germany only and when controlling for variables correlated with attitudes such as education, being religious and state of residence.

We make use of the *estimation sample* described in Section 2.

### 3.2 Results

We find that the labor supply of traditional and egalitarian women differs strongly after they had their first child. The left panels of Figure 2 display raw means of labor supply outcomes around the birth of the first child for both gender role attitude types. Labor supply is very similar in the five years before the birth of the first child, with unconditional working hours of about 32 hours (Panel 2a), a labor force participation of around 80% (Panel 2c), and conditional working hours of slightly below 40 hours (Panel 2e). After the birth of the first child, working hours strongly differ



**Figure 2.** Female labor supply around the birth of the first child by gender role attitudes

*Notes:* The left panels depict means over time around childbirth by gender role attitude group (observed before the birth of the first child). The right panels depict the difference between traditional and egalitarian mothers in event study regressions as specified in Equation 1 (i.e., the  $\delta_k$  coefficients). The corresponding coefficients are reported in Appendix Tables A.2, A.3, and A.4. The dependent variable is unconditional working hours in Panels (a) and (b), a dummy variable whether the woman is working in Panels (c) and (d), and conditional working hours in Panels (e) and (f). Sample: observed at least twice before and twice after the birth of the first child. The vertical error bars display 95% confidence intervals.

as mothers with egalitarian gender norms have a substantially higher likelihood of working than those with traditional attitudes. Conditional on working, egalitarian women work 30 hours per week on average and traditional women only 25.

The right panels of Figure 2 display the results of the event study regressions (the corresponding coefficients are reported in Appendix Tables A.2, A.3, and A.4).

More specifically, we plot the  $\delta_k$  coefficients that correspond to the difference between traditional and egalitarian mothers at event time  $k$ . Mothers with traditional gender role attitudes are 15% less likely to participate in the labor market when their first child is one year old. Differences at the extensive margin become slightly smaller when the child is older. We also document significant and persistent differences in unconditional and conditional working hours of five or four working hours, respectively.

Furthermore, Appendix Figure A.4 reveals that the differences between traditional and egalitarian mothers carry over to measures of income and – after some years – long-term wages.

We find larger and more persistent differences in maternal labor supply across gender-attitude groups than [Rafols \(2025\)](#) reports for the U.S. using the NLSY79. On the extensive margin, she reports an initial 7 percentage points larger decline in participation for traditional mothers that levels out at 4 percentage points. Similarly, [Kuziemko, Pan, Shen, and Washington \(2018\)](#) report an insignificant 3–5 percentage points difference in the likelihood of working after childbirth in the UK (BHPS) and the US (NLSW68 and NLSY79). Conversely, we find an immediate 15 percentage points gap that remains 12 percentage points after seven years. On the intensive margin, [Rafols \(2025\)](#) reports a gap that is consistently roughly 2 hours per week while it is  $\sim$ 3.5 hours/week in our sample.

A potential driver of the observed differences between the studies are, in general, larger and more persistent child penalties in Germany. Furthermore, the differences on the intensive margin could be driven by a higher availability of part-time work opportunities in Germany which might allow traditional mothers to choose working hours more flexibly. Another difference between the studies is that, on average, our sample is born more than 20 years after the US sample. Gender attitudes might become more relevant over time, independent of the country. Furthermore, the set of items used to measure gender role attitudes differs between the studies. To disentangle these potential factors, further studies across different countries and time periods are necessary.

### 3.3 Gender role attitudes of the fathers

Next, we examine the gender role attitudes of fathers and show that they are also strongly related to maternal labor supply. At the end of the section, we briefly document that the labor supply of fathers does not react to having a child, independent of gender role attitudes.

We are interested in whether the gender attitudes of the father predict maternal labor supply in addition to the fact that they are positively correlated with maternal gender attitudes. Therefore, we regress unconditional working hours on the gender attitudes of both parents. We deviate from the event study regressions above in two respects to facilitate interpretation. First, we pool observations over all years and

add event dummies for the year of childbirth, the period when the child is one or two years old, and the period when the child is at least three years old. Second, we add the attitudes as continuous measure and standardize them to account for the fact that fathers' gender attitudes tend to be more traditional than those of the mothers. Note that higher values of the gender role attitude index correspond to more traditional attitudes. As before, we consider the period from five years prior to seven years past the birth of the first child.

**Table 3.** Female (unconditional) working hours by fathers' gender role attitudes

	Working hours (unconditional)			
	(1)	(2)	(3)	(4)
Event time = 0	-32*** (0.69)	-32*** (0.69)	-32*** (0.69)	-32*** (0.72)
Event time $\in [1, 2]$	-18*** (0.8)	-18*** (0.79)	-18*** (0.79)	-18*** (0.84)
Event time $\geq 3$	-16*** (1)	-16*** (1)	-16*** (1)	-16*** (1.1)
Attitudes mother (traditional)	-0.43 (0.51)		-0.22 (0.55)	-0.15 (0.56)
Attitudes mother (traditional) $\times$ Event time = 0	-0.37 (0.61)		-0.55 (0.66)	-0.65 (0.71)
Attitudes mother (traditional) $\times$ Event time $\in [1, 2]$	-3.1*** (0.63)		-2.5*** (0.71)	-2.6*** (0.74)
Attitudes mother (traditional) $\times$ Event time $\geq 3$	-2.9*** (0.68)		-2.1*** (0.77)	-2.1*** (0.77)
Attitudes father (traditional)		-0.69 (0.51)	-0.62 (0.55)	-0.61 (0.55)
Attitudes father (traditional) $\times$ Event time = 0		0.25 (0.64)	0.48 (0.7)	0.47 (0.7)
Attitudes father (traditional) $\times$ Event time $\in [1, 2]$		-2.4*** (0.61)	-1.3** (0.67)	-1.3** (0.67)
Attitudes father (traditional) $\times$ Event time $\geq 3$		-2.5*** (0.68)	-1.6** (0.75)	-1.6** (0.75)
Attitudes mother $\times$ Attitudes father				-0.21 (0.47)
Attitudes mother $\times$ Attitudes father $\times$ Event time = 0				0.34 (0.57)
Attitudes mother $\times$ Attitudes father $\times$ Event time $\in [1, 2]$				0.18 (0.56)
Attitudes mother $\times$ Attitudes father $\times$ Event time $\geq 3$				0.11 (0.66)
Year FE	Yes	Yes	Yes	Yes
Age FE	Yes	Yes	Yes	Yes
Observations	5873	5873	5873	5873
Adj. R <sup>2</sup>	0.31	0.31	0.32	0.32

*Notes:* OLS regressions of unconditional working hours on gender role attitudes of both parents interacted with event time dummies and age and year fixed effects. We consider the period from five years prior to seven years past the birth of the first child. We add event dummies for the year of childbirth, the period when the child is one or two years old, and the period when the child is at least three years old. Gender role attitudes are used as continuous variable, standardized, and coded such that higher values correspond to more traditional attitudes. Sample: observed at least twice before and twice after the birth of the first child, attitudes of both parents observed. Standard errors are clustered at the individual level and reported in parentheses. \*— $p < 0.1$ , \*\*— $p < 0.05$ , \*\*\*— $p < 0.01$

Column (1) in Table 3 reveals that before having a child, as well as in the year the first child is born, the attitudes of the mother are virtually unrelated to her working hours. Afterward, an increase in traditional maternal gender attitudes by one standard deviation is associated with a decrease of slightly above three hours when the child is between one and two years old and slightly below three hours for older children.<sup>9</sup> For paternal attitudes in column (2), we find the same pattern, where the respective coefficients are slightly lower. In column (3), we include the attitudes of both parents as independent variables. In line with the positive correlation of attitudes within couples, coefficients are smaller than in the previous columns. However, they are still substantial and both significant. In column (4), we add interaction terms between the attitudes of both parents. The coefficients of the interaction terms are small and not significant while the individual coefficients hardly change.<sup>10</sup>

These findings suggest that both parents' attitudes influence maternal labor supply independently of each other and that the effects are additive. They indicate that how quickly mothers return to the labor market is a joint household decision where the decision weights of the mothers tend to be higher.

In Appendix B.2, we look at the labor supply decision of fathers around the birth of their first child. We find very weak to no changes in labor supply over event time and no significant difference by either their gender attitudes or those of their female partners. For almost all parents, the option that the father reduces his labor supply is not in their choice set. Hence, the relevant trade-off for most households seems to be whether the mother stays at home to care for the children or participates in the workforce while utilizing external childcare. This trade-off is what the structural model in Section 5 focuses on.

### 3.4 Robustness

A range of robustness checks confirm that the findings of this section are robust to the addition of further control variables, different classification approaches of attitude groups, and alternative sample restrictions.

**Additional controls.** First, we add further control variables to the event study regressions: living together with a partner, education, migration background, having any religious affiliation, municipality size, pre-birth wages, and state fixed effects.

9. These results also show that our findings in Figure 2 are not driven by the fact that we classify subjects into two groups. Conversely, also for a continuous measure of gender role attitudes, we find a strong relation to post-birth labor supply but no relation to labor supply before birth.

10. In Appendix B.1, we provide additional evidence for the relevance of fathers' attitudes for maternal labor supply based on attitude groups instead of continuous measures. In particular, we run event study regressions in which we interact event time dummies with attitude groups based on a median split of fathers' attitudes. Furthermore, we interact the attitude groups of the parents (leading to four groups). We find that only if both parents have traditional gender attitudes, female labor supply after the birth of the first child is substantially and significantly lower compared to couples with egalitarian attitudes.

The last column of Appendix Table A.5 documents that the coefficients become only slightly smaller. In Appendix Table A.6, we interact the control variables with event time dummies and add groups of control variables sequentially. The coefficients are statistically significant for all specifications. Nevertheless, they decrease by about one-third, primarily driven by variables on the location of living. This suggests that a part of the observed difference between traditional and egalitarian mothers is driven by characteristics of the place of residence. The largest part of the difference, however, is not driven by any of the observable characteristics. Appendix Table A.6 also allows for comparing the coefficient size of the attitude groups with the coefficient sizes of other variables. The difference in the labor supply reduction between traditional and egalitarian mothers is about as large as the difference between mothers with and without tertiary education and those with and without a religious affiliation.

**Alternative classification.** Second, we investigate alternative classifications of women by their gender role attitudes. Appendix Figure A.5 shows the results for the classification into three instead of two groups, which lead to very similar patterns: after childbirth, the most traditional group of mothers reduces labor supply significantly stronger than the most egalitarian group of mothers, and the moderate group falls somewhere in between. In Appendix Table A.2, we classify subjects based on the three individual gender role attitudes items instead of our index. Throughout, we find a larger labor supply drop for traditional than egalitarian women after birth. For the ‘Child suffers’ item, the coefficients are substantially lower and, in many cases, not significantly different from 0. Conversely, for the other two items, the results are very similar to the classification by the index. We find very strong and persistent differences for all items at the intensive margin (Appendix Table A.4),

**Alternative sample.** Third, we look at alternative sample restrictions. Appendix Figure A.6 replicates Figure 2 for a balanced sample running from two years before to three years after birth. The results are very similar to the main specification. Appendix Table A.5 replicates the regression shown in Figure 2b for alternative samples. Both qualitatively and quantitatively, the coefficients are very similar when only looking at subjects living in West Germany and when dropping all observations from 2020 onwards (to abstract from any effects of the Covid-19 pandemic).

## 4 Gender role attitudes and a cash-for-care policy

After having established that traditional and egalitarian mothers differ in their levels of labor supply, we now examine how attitudes interact with policy changes. In this section, we look at the introduction of a cash-for-care policy and show that gender role attitudes moderate the labor supply response to the policy, with only traditional

mothers reducing their labor supply. After describing the policy and explaining our empirical strategy, we present the results.

#### 4.1 Cash-for-care policy

In 2013, Germany introduced a cash-for-care policy ('Betreuungsgeld'). For a child aged one or two years old, parents could claim a subsidy of initially 100 EUR per month if they did not use public childcare facilities. This value amounts to approximately 9% of the median net income of women before birth or 4% of the median net income of eligible households. As maternal labor supply is often dependent on the use of public childcare, the policy increased the opportunity costs of working for mothers. The subsidy was fully credited against welfare transfers such that the policy did not increase disposable income for indigent households. In contrast to similar policies in Norway, Sweden, and the German state of Thuringia, eligibility for the cash-for-care policy is withdrawn completely when any subsidized public childcare is taken up. We expect the policy's effect to be more concentrated on the extensive margin compared to these other contexts in which the payment is gradually withdrawn. Furthermore, we expect the policy to have the strongest effect on mothers who would have taken up small levels of childcare in the absence of the policy. In contrast, we expect mothers taking up full-time childcare to be unaffected as long as the subsidy is not sufficiently large to induce them to reduce their childcare take-up to zero. Mothers not taking up any childcare, even without the subsidy, are unaffected by the increase in the opportunity costs of public childcare but might adjust labor supply due to an income effect of the transfer.

Essentially for our empirical strategy, the policy reform employed a clear eligibility cut-off based on the date of birth, whereby only children born after the cut-off date, August 1, 2012, could receive the payment. Parents were unable to adjust the timing of births around the cut-off date in anticipation of the policy change as the law was only passed in November 2012. Furthermore, the cut-off date was planned to be January 1, 2012 in the first version of the parliamentary bill and the change to the later date received no public attention during the legislation process ([Collischon, Kuehnle, and Oberfichtner, 2022](#)).

In July 2015, the Federal Constitutional Court abolished the cash-for-care policy, ruling that the policy exceeds the federal legislative authority. As the transfer continued for all parents who had their claim already approved, there is no clear cut-off in terms of birth date for the policy withdrawal, and hence, we focus on the introduction of the policy.

In August 2013, Germany expanded the legal claim to a spot in public childcare from all children from three years old onwards to all children from the age of one onwards. In contrast to the cash-for-care policy, there was no clear cut-off based on birth age. Children born after August 1, 2012 are fully affected by the legal claim, while children in the control group are also affected, albeit not directly at the point

in time at which they become one year old. The impact of the legal claim appears to be relatively minor, given that only a small number of parents actively seek to enforce it (Wiesner and Kößler, 2014). Additionally, local authorities regularly provide childcare spots that are not attractive for parents and, hence, are not taken up. Consequently, we do not see a noticeable jump in childcare take-up after 2013 (see Appendix Figure A.1). If anything, we would expect the introduction of the legal claim to increase the labor supply of mothers and bias the estimated labor supply response to the cash-for-care policy upwards.

Our data set asks subjects whether the household receives the cash-for-care payment. The share of eligible households that report to use the subsidy is almost twice as high for traditional mothers (38% vs 21%).

## 4.2 Empirical strategy

To evaluate the program's impact, we employ a treatment group comprising all children born in a two-year window after the cut-off date (August 1, 2012), while the control group comprises those born in a two-year window before the cut-off date, totaling 344 births. The identification assumption underlying this approach is that the two groups are similar in all respects except for their eligibility for the cash-for-care payment. Under this assumption, observed differences in outcomes can be attributed to the program's effects.

In the spirit of a triple-difference design, we interact dummies of event time  $t$ , gender attitude  $A$ , and eligibility for the cash-for-care payment  $\text{eligible}_{st}$  and estimate

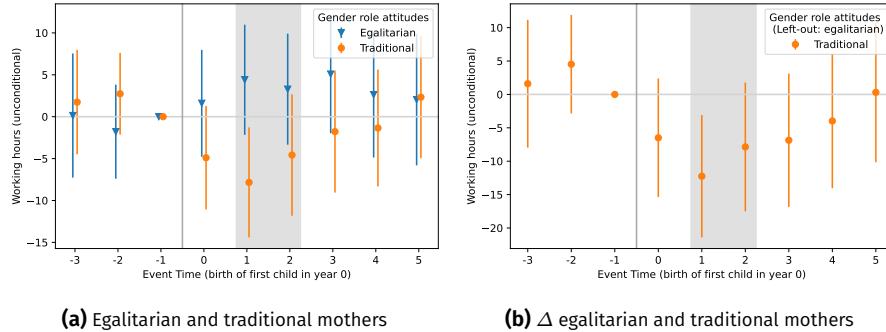
$$\begin{aligned} Y_{ist}^A = & \sum_a \mathbb{I}[a = A] \cdot (\alpha^a + \zeta^a \cdot \text{eligible}_{st}) \\ & + \sum_a \sum_{k \neq -1} \mathbb{I}[a = A] \cdot \mathbb{I}[k = t] \cdot (\gamma_k^a + \eta_k^a \cdot \text{eligible}_{st}) \\ & + \phi_{age_{is}} + \nu_{ist}, \end{aligned} \quad (2)$$

where  $\mathbb{I}[a = A]$  are dummy variables whether the subject is of gender attitude type  $a$  and, as before,  $\mathbb{I}[k = t]$  are event time dummy variables. We add age fixed effects ( $\phi_{age_{is}}$ ) but – conversely to the analyses in the last section – no year fixed effects, as all children in the sample were born around the same time and hence event time and year are highly collinear. Our coefficients of interest are the  $\eta_k^a$ , which indicate the treatment effect of the cash-for-care policy for gender attitude type  $a$  at event times  $k$ .

Similar policies were already in place in some German states prior to the introduction of the federal policy. We exclude residents of Baden-Württemberg from the analysis as a cash-for-care policy was abolished in 2013 in this state. A similar policy existed throughout the observation window in Saxonia, Thuringia, and Bavaria. As

the federal and state policies could be claimed simultaneously, we do not exclude observations from these states in our main specification.

### 4.3 Results



**Figure 3.** Difference in female (unconditional) working hours by cash-for-care eligibility by gender role attitudes around the birth of the first child

**Notes:** The figure displays coefficients of event study regressions around the birth of the first child. We interact event dummies with a dummy whether the child is eligible for cash-for-care and gender role attitudes type (see Equation 2). The eligible group comprises all children born in a two-year window after the cut-off date while the non-eligible group comprises all children born in a two-year window before the cut-off date. The left panel displays the difference in unconditional working hours by cash-for-care eligibility around the birth of the first child separately for egalitarian and traditional mothers, relative to event time -1. We report the corresponding coefficients in Appendix Table A.7. The right panel plots the respective differences between egalitarian and traditional mothers. Sample: observed at least twice before and twice after the birth of the first child, not living in Baden-Württemberg. The vertical error bars display 95% confidence intervals.

The impact of the cash-for-care policy on the labor supply of mothers substantially varies depending on their gender attitudes. Figure 3 displays the results of the event study regressions. For mothers with traditional gender roles, the policy demonstrates a notably negative treatment effect of eight hours when their child is one year old (Panel 3a). As non-eligible traditional mothers reduce their working hours at that event time by seventeen hours on average, the cash-for-care effect amounts to an additional 46%. Further analysis reveals that this effect is primarily driven by changes at the extensive margin, indicating that more mothers in this group choose to reduce labor force participation during this specific period. By contrast, there is no discernible impact on the labor supply of mothers with more egalitarian views towards gender roles. The positive yet insignificant coefficient for egalitarian mothers might be driven by the expansion in the legal claim to a spot in public childcare. The difference between the two groups is statistically significant, as shown in Panel 3b.

When examining the full sample without a split by gender attitude type, we find a relatively small negative and not statistically significant effect of the policy. This

finding aligns with the results by [Collischon, Kuehnle, and Oberfichtner \(2022\)](#), who also find only minor adverse employment effects when analyzing administrative data.

#### 4.4 Robustness

Our finding, that the labor supply of traditional mothers decreased under a cash-for-care policy, but not the labor supply of egalitarian mothers, is robust to different sample restrictions and specifications.

First, we add a set of control variables (interacted with a post-birth dummy) in the last column of Appendix Table A.7. The results remain very similar qualitatively and quantitatively. Second, Appendix Figure A.7 replicates Figure 3 using a balanced panel. The results are very similar to the main specification, indicating that they are not driven by the fact that we do not observe some mothers in all periods. Finally, Appendix Table A.7 shows the results when we restrict the sample to mothers living in West Germany or drop those living in states with a cash-for-care policy at the state level (Saxonia, Thuringia, or Bavaria). In both cases, we find even a slightly stronger negative labor supply effect for traditional mothers when their child is one year old. However, for the latter robustness check, we detect a significant difference between the treatment and control group at event time -1, indicating a potential deviation from the identification assumption.

### 5 A structural model of female labor supply

After having established that gender role attitudes moderate the effect of an actual policy change, we now look at counterfactual policy changes. We, therefore, build a structural life-cycle model of female labor supply which allows us to quantify the interaction of attitudes and economic incentives. Our key methodological contribution is that we model heterogeneity stemming from gender role attitudes using a discrete set of attitude types. We describe the model and the estimation strategy in this section.

#### 5.1 Overview

We start by describing the essential features and basic components of the model.

A key reason why labor supply decisions of parents influence a substantial part of gendered inequalities in labor market outcomes is that periods in which a mother does not work translate not only to lower labor income in that period but also affect future earnings through (the absence of) human capital accumulation. Hence, it is essential to model the development of wages and the decision-making process of couples over the life cycle.

We set up a life-cycle model which closely builds upon state-of-the-art models such as [Blundell, Dias, Meghir, and Shaw \(2016\)](#), [Adda, Dustmann, and Stevens \(2017\)](#), and [Jakobsen, Jørgensen, and Low \(2024\)](#). While we simplify certain components of these models, we introduce heterogeneity in gender role attitudes as a novel feature.

Specifically, we differentiate again two types, traditional and egalitarian mothers, that differ in their preferences about working when having children.<sup>11</sup> Additionally, we allow for differences in initial wages, partner income, and fertility patterns. We focus on women living with a partner and follow them from age 24 to 65 in discrete time steps of one year. Subjects are forward-looking and maximize the sum of current utility and discounted expected future utility. In addition to their type and their age, they take a set of state variables  $S_t = (K_t, n_t, o_t)$  into account, where  $K_t \geq 0$  is the human capital of the woman,  $n_t \in \{0, 1, 2, 3\}$  is the number of children, and  $o_t \in \{\emptyset, 0, 1, \dots, 16, 17\}$  is the age of the youngest child in the household. We denote the age of the women with  $t$ , gender attitude type with  $A$ , and all variables referring to the (male) partner with  $m$ . In each period, women decide whether they work full-time, work part-time, or abstain from working entirely, which we denote as  $l_t \in \{0, l_{PT}, l_{FT}\}$ , representing monthly working hours.<sup>12</sup> As we are particularly interested in the interplay of gender role attitudes and economic incentives for female labor supply, we incorporate a detailed representation of the German tax and transfer system.

## 5.2 Model setup

**5.2.1 Per-period utility.** Subjects value consumption  $C_t$ , as well as non-market time. The latter implies that, when holding consumption constant, labor supply  $l_t$  enters the utility function negatively. The per-period utility function consists of three terms as

$$U(C_t, l_t, n_t, o_t; A) = \frac{(C_t / \nu(n_t))^{1-\rho}}{1-\rho} + f(l_t) + q(l_t, o_t; A) \cdot \mathbb{I}[n_t > 0]. \quad (3)$$

The first term represents the constant relative risk aversion value of consumption where  $\rho$  governs the level of risk aversion and  $\nu(n_t)$  equivalizes household con-

11. Differences in the disutility associated with working while raising children may stem from identity conflicts. Upon becoming part of the social group of mothers, a woman may hold beliefs about appropriate labor supply, potentially depending on the age of the youngest child (referred to as *prescriptions* by [Akerlof and Kranton, 2000](#)). If actual labor supply deviates from these internalized prescriptions, identity conflict and associated disutility may arise.

12. We set  $l_t = 0$  in the period a mother gives birth, in line with observed choices for almost all women and the fact that for the first two months after childbirth, the mother is legally not allowed to work.

sumption using the OECD scale ( $\nu(n_t) = 1.5 + 0.3n_t$ ), depending on the number of children  $n_t$ . The second term  $f(l_t)$  constitutes disutility of work

$$f(l_t) = \begin{cases} \mu_{PT}, & \text{if } l_t = l_{PT} \\ \mu_{FT}, & \text{if } l_t = l_{FT} \\ 0, & \text{else,} \end{cases} \quad (4)$$

where  $\mu_{PT}$  and  $\mu_{FT}$  represent the disutility of working part-time and full-time respectively.

The third term  $q(l_t, o_t; A)$  flexibly captures changes in the preferences to work as a mother. The novel component of our model is that we allow for heterogeneity in the parameters of this function and relate the heterogeneity to observed measures of gender role attitudes. The disutility of working when children are present is given by

$$q(l_t, o_t; A) = \begin{cases} \mu_{PT} \cdot (\alpha_{PT, child}^A + \alpha_{age}^A \cdot \max\{6 - o_t, 0\}), & \text{if } l_t = l_{PT} \\ \mu_{FT} \cdot (\alpha_{FT, child}^A + \alpha_{age}^A \cdot \max\{6 - o_t, 0\}), & \text{if } l_t = l_{FT} \\ 0, & \text{else.} \end{cases} \quad (5)$$

Thereby,  $\alpha_{PT, child}^A$  and  $\alpha_{FT, child}^A$  capture the change in the disutility to working when a child of at least six years is in the household, relative to the disutility of working when no children are present ( $\mu_{PT}$  or  $\mu_{FT}$ ). Furthermore, the disutility changes with the age of the youngest child ( $\alpha_{age}^A$ ) up to the age of six.<sup>13</sup> All these parameters differ by gender attitude type  $A$ .

The additional disutility of working as a mother could be induced by different factors like changing prescriptions about appropriate labor supply but also increased demand for household production or utility from spending time with children. When interpreting our estimated parameters, we assume that other factors influencing the preference to work while having children do not differ by  $A$ . Then, we can attribute the difference between attitude types in the disutility to work with children as the difference in identity-related disutility. Considering that identity considerations might also impact the choices of egalitarian mothers, this difference signifies, in that sense, a lower bound of the overall relevance of gender role attitudes for maternal labor supply choices.

**5.2.2 Wage process.** Labor income  $Y_t$  is the product of the hourly wage  $w_t$  and labor supply

$$Y_t = w_t \cdot l_t, \quad (6)$$

13. We evaluate  $\max\{6 - o_t, 0\}$  to zero for  $o_t = \emptyset$ .

where the wage depends on accumulated human capital  $K_t$  via

$$\log w_t = \gamma_0 + \gamma_1 \cdot K_t. \quad (7)$$

Human capital evolves based on

$$K_{t+1} = (1 - \delta) \cdot K_t + \mathbb{I}[l_t = l_{FT}] + k_{PT} \cdot \mathbb{I}[l_t = l_{PT}] + k_\epsilon \cdot \epsilon_t. \quad (8)$$

It depreciates with the rate  $\delta$  and increases by 1 when working full-time and by  $k_{PT}$  when working part-time. We also incorporate an additive permanent shock  $\epsilon_t$  to human capital.<sup>14</sup> We ensure  $K_{t+1} \geq 0$ .

To reduce the state space, we model the wage of the partner  $w_t^m$  as a quadratic function of the age of the woman, following [van der Klaauw \(1996\)](#) and several other studies. However, we allow for differences by type A. We do not model the labor supply decision of partners but assume full-time work such that the labor income of the partner is given by  $Y_t^m = w_t^m l_{FT}$ .

**5.2.3 Budget constraint.** The budget constraint is given by

$$C_t = Y_t + Y_t^m + T_t(Y_t, Y_t^m, n_t, o_t) - CC_t(n_t, o_t, l_t). \quad (9)$$

In each period, household consumption  $C_t$  is determined as the sum of the labor income of both partners after applying taxes and transfers  $T_t(Y_t, Y_t^m, n_t, o_t)$  and subtracting childcare costs  $CC_t(n_t, o_t, l_t)$ . We employ childcare costs as estimated by [Geyer, Haan, and Wrohlich \(2015\)](#) for Germany and assume that childcare take-up is directly related to the labor supply of the mother as we do not account for informal childcare. We closely replicate the German tax and transfer system for the year 2018.<sup>15</sup> See Appendix C for more details on implementing the tax and transfer system and childcare costs.

**5.2.4 Fertility.** We estimate fertility as a quadratic function of the age of the woman if the mother has no child yet. If she already has a child, the probability of having another child is a quadratic function of both her age and the age of the youngest child. We allow these probabilities to differ between attitude types. Fertility drops to zero if the mother has three children or if she reaches age 45.

Based on whether a birth  $b_{t+1}$  occurs in a period, the number of children  $n_t$  and the age of the youngest child  $o_t$  develop as

$$n_{t+1} = n_t + b_{t+1}, \quad (10)$$

14. We fix both the probability of a negative shock ( $\epsilon_t = -1$ ) and the probability of a positive shock ( $\epsilon_t = 1$ ) to 0.25 while no shock ( $\epsilon_t = 0$ ) happens with a probability of one-half. The estimated scaling parameter  $k_\epsilon$  governs the size of the shocks.

15. That is, after the abolition of the cash-for-care policy that we study in Section 4.

and

$$o_{t+1} = \begin{cases} 0, & \text{if } b_{t+1} = 1 \\ o_t + 1, & \text{if } b_{t+1} = 0 \text{ and } o_t \in \{1, 2, \dots, 16\} \\ \emptyset, & \text{if } b_{t+1} = 0 \text{ and } o_t \in \{\emptyset, 17\}. \end{cases} \quad (11)$$

**5.2.5 Recursive formulation.** The recursive problem of households can be formulated as

$$V_t(S_t) = \max_{l_t} \{U(C_t, l_t, o_t; A) + \beta \mathbb{E}[V_{t+1}(S_{t+1})]\},$$

such that

- (1) the stochastic state transition  $S_t \mapsto S_{t+1}$  is governed by equations (8), (10), and (11),
- (2) the relationships between variables are given by the equations (3) – (7) and (9)

We assume subjects retire at age 65 and receive no utility from human capital afterwards. The model is solved numerically by backward induction using a brute-force approach and fine grids for all continuous-valued state variables, as described in Appendix D.

### 5.3 Estimation

The estimation proceeds in two steps. We first set some model parameters based on the previous literature or estimate them based on data outside the model estimation. In the second step, we estimate the remaining parameters of the model using the Method of Simulated Moments.

**5.3.1 Calibrated parameters.** We set the CRRA coefficient  $\rho$  to 1.5 following, for instance, [Attanasio and Weber \(1995\)](#) and fix the discount factor  $\beta$  at 0.95. The human capital return to part-time work  $k_{PT}$  is 0.5 following [Adda, Dustmann, and Stevens \(2017\)](#). We set the depreciation rate of human capital  $\delta$  to 0.05.

In line with typical working contracts, we set weekly working hours for a full-time job to 40 and for a part-time job to half of it. Multiplying with 4.34 yields monthly working hours  $l_{FT}$  and  $l_{PT}$ . To calculate observed data moments (see below), we count all subjects working at least 35 hours per week as working full-time and anybody working more than zero but less than 35 hours per week as working part-time.

Finally, we calibrate the labor income of the partner and fertility patterns based on pairfam data, allowing for differences across attitude types. We describe the calibration in more detail in Appendix C.

**5.3.2 MSM Estimation.** We estimate the remaining parameters using the Method of Simulated Moments (MSM) (Gourieroux, Monfort, and Renault, 1993). These parameters specify the human capital shock ( $k_e$ ), the wage process ( $\gamma_0, \gamma_1$ ), the disutility of working ( $\mu_{PT}, \mu_{FT}$ ), and the change in the disutility of working as a mother ( $\alpha_{PT}^A, \alpha_{FT}^A, \alpha_{age}^A$ ) where we estimate the latter set of parameters for both  $A$ . We denote the set of these eleven parameters with  $\theta$ .

We estimate  $\theta$  as

$$\hat{\theta} = \underset{\ell \leq \theta \leq b}{\operatorname{argmin}} g(\theta)^\top W g(\theta), \quad (12)$$

where  $g(\theta) = m^{data} - m^{sim}(\theta)$  is a  $J$ -dimensional vector of differences between the empirical moments, listed in Table 4, and the corresponding moments simulated from the model at the parameters  $\theta$ .  $W$  is a  $J \times J$  symmetric positive definite weighting matrix, set to the inverse of the covariance matrix of the empirical moments. We impose lower ( $\ell$ ) and upper ( $b$ ) bounds on the parameters, e.g., we impose that the human capital shock factor ( $k_e$ ) is positive. We report the list of all bounds in Table A.8.

To simulate the moments  $m^{sim}$  at a specific parameter value  $\theta$ , we solve the model and simulate lifetime trajectories for  $N_{sim} = 10.000$  subjects, given initial conditions that we randomly draw from the data at age 24.<sup>16</sup> We then minimize the criterion function using a non-linear least-square minimizer.

We only employ moments up to the age of 45 as we do not track our sample beyond that age. We do not deem this a substantial limitation as we are primarily interested in the time when children are born and raised, which typically happens during our observation period. Nevertheless, we simulate the choices of women up to age 65 in order to capture the importance of human capital on lifetime earnings.

Table 4 displays the moments we use in our estimation. A set of 44 moments depicts labor supply, i.e., the share working and the share working full-time, depending on the age of the youngest child (closely related to the reduced form evidence in Section 3) and the number of children. We include moments by the age of the youngest child, up to the age of seven, as labor supply plateaus around this age, and later years would not provide much further information. These moments are informative on the disutility of working when having children, in particular ( $\alpha_{PT}^A, \alpha_{FT}^A, \alpha_{age}^A$ ). We expect the baseline disutility of working ( $\mu_{PT}, \mu_{FT}$ ) to be primarily identified by the 44 moments on labor supply by age and the moments on labor supply of childless women. Furthermore, we add the age profile of income over the life cycle to be informative on the wage process ( $\gamma_0, \gamma_1$ ) and the transition probabilities between labor supply states to inform the size of human capital shocks  $k_e$ . The latter moment group relates choices over periods. Eisenhauer, Heck-

<sup>16</sup>. We use LCM (2023) for the solution and simulation of the model and Gabler (2024) for the numerical optimization.

**Table 4.** List of moments

Moments	Number
Share working by age	22
Share working full-time by age	22
Gross-income by age	22
Share working by age of the youngest child by gender attitude type	14
Share working full-time by age of the youngest child by gender attitude type	14
Share working by number of children by gender attitude type	8
Share working full-time by number of children by gender attitude type	8
Year-to-year labor supply transitions	9
	119

*Notes:* The list of moments we use to estimate the model. We calculate moments by age (of the mother) from age 24 to age 45 and moments by age of the youngest child from age one to seven.

[man, and Mosso \(2015\)](#) argue that these kinds of dynamic moments are essential for the identification of dynamic life-cycle models.

## 6 Results structural estimation

In this section, we use the structural model introduced in the last section to calculate labor supply elasticities and a counterfactual policy change, with a specific focus on the role of gender attitudes. Before doing so, we present the estimation results and show that the model fits the data well.

### 6.1 Estimation results

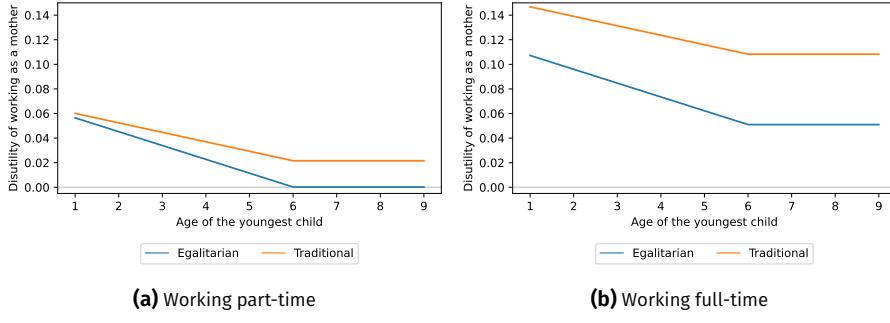
**6.1.1 Estimated parameters.** Appendix Table A.8 reports the list of estimated parameters. An increase in human capital by one unit is associated with an increase in the log wage by 0.075 or an increase in the wage by roughly 8%. This is slightly below the estimates by [Jakobsen, Jørgensen, and Low \(2024\)](#). We estimate a human capital shock factor ( $k_\epsilon$ ) of 0.49. The estimated  $\mu_{PT}$  and  $\mu_{FT}$  are negative, implying that subjects, as expected, *ceteris paribus* prefer not to work. Thereby, the disutility of full-time work is slightly more than twice as large as that of part-time work.

Figure 4 documents the increase in the disutility of working as a mother, relative to when having no children. The ratio depends on the age of the youngest child and differs for part-time (left panel) and full-time work (right panel). The disutility of working part-time increases by roughly six percent when having a one-year-old child for both attitude types. For egalitarian mothers, this measure decreases substantially more with the child's age than for traditional mothers and reaches about zero when the child is six. From this point on, egalitarian mothers no longer experience a higher disutility cost compared to having no children, while it remains at three percent for traditional mothers. The child-related increase in the preference not to work full-time is substantially stronger than in the preference not to work part-time. For a one-year-old child, it increases by fifteen percent for traditional and eleven percent for egalitarian mothers.

**6.1.2 Model fit.** Next, we compare the fit of our model to empirical data moments and find that, overall, we can replicate observed patterns well.

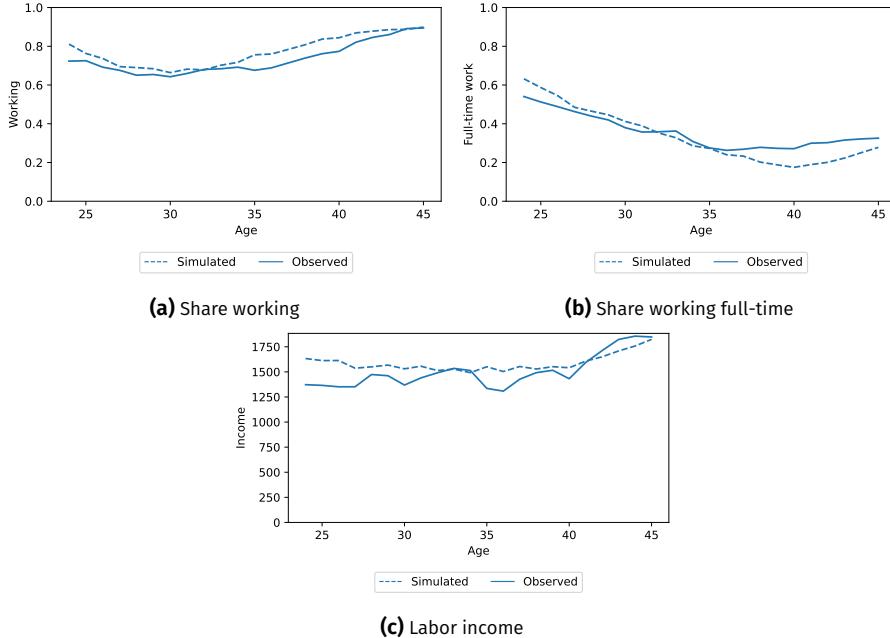
Figure 5 displays age profiles of the share of women that are working, the share working full-time, and the average labor income. We fit labor supply over the life cycle reasonably well, with some deviations in the full-time rate at the beginning and the end of the considered period. For labor income, we observe that observed moments are somewhat noisily measured in our data set. We fit the pattern well, but simulated labor income is, on average, slightly too high.

We next turn to the moments capturing labor supply by age of the youngest child and the number of children. Looking at the top panels of Figure 6, we see that the simulated labor supply varies less smoothly with the age of the youngest child than in observed data. Nevertheless, the trends, the overall level, and, in particular, the difference between traditional and egalitarian mothers are well replicated. The



**Figure 4.** Disutility of working as a mother (increase relative to having no children)

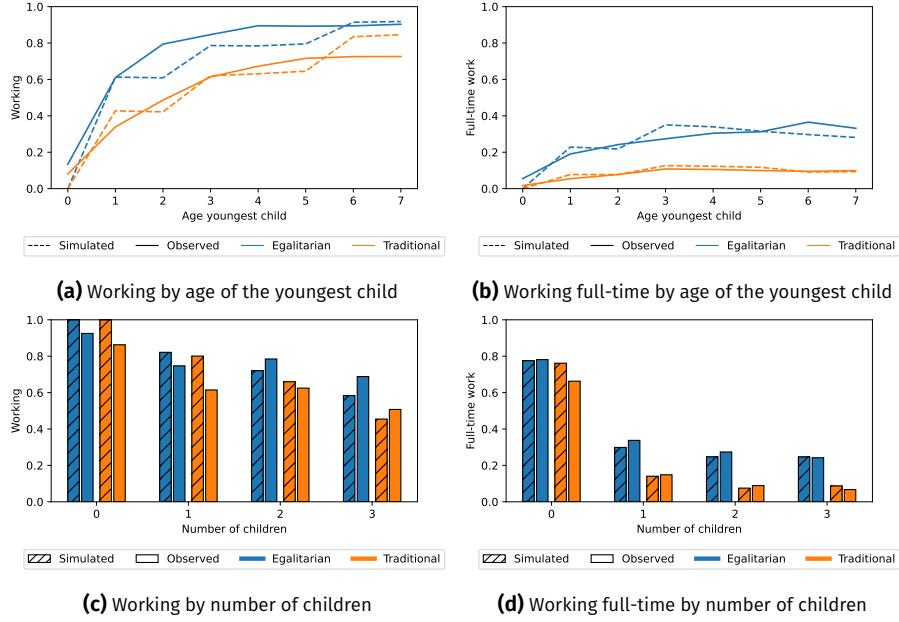
Notes: This figure depicts the increase in the disutility of working part-time (left panel) and full-time (right panel) when having a child of a certain age relative to having no children. In particular, we calculate  $\alpha_{PT,child}^A + \alpha_{age}^A \max\{6 - o_t, 0\}$  and  $\alpha_{FT,child}^A + \alpha_{age}^A \max\{6 - o_t, 0\}$ , respectively.



**Figure 5.** Simulated and observed moments by age

Notes: This figure depicts simulated and observed moments by the age of the women. Panel 5a reports the share working, Panel 5b the share working full-time, and Panel 5c the average labor income. We calculate observed moments in the estimation sample based on pairfam data.

bottom panels of Figure 6 show that the model also replicates the labor supply patterns by the number of children. While we fit the share of women working full-time very precisely, we slightly overestimate the share of working women with no or one child and underestimate the share of working women with three children.



**Figure 6.** Simulated and observed moments by age of the youngest child and number of children

*Notes:* This figure depicts simulated and observed moments by age of the youngest child (top panels) and the number of children (bottom panel). The left panels report the share working, and the right panels report the share working full-time. We differentiate these moments by gender attitude type. We calculate observed moments in the estimation sample based on pairfam data.

Table 5 reports the simulated and observed transition probabilities. Simulated labor supply choices are somewhat more persistent than observed in the data. One reason could be that our model does not incorporate job search frictions.

**Table 5.** Simulated and observed labor supply transition probabilities

	No Work	Part Time	Full Time
<i>Simulated</i>			
No Work	0.72	0.22	0.06
Part Time	0.06	0.90	0.04
Full Time	0.11	0.02	0.87
<i>Observed</i>			
No Work	0.64	0.28	0.08
Part Time	0.12	0.78	0.10
Full Time	0.13	0.09	0.78

*Notes:* Transition probabilities of labor supply choices in consecutive periods. Rows represent the employment status in period  $t$ , while columns represent the employment status in period  $t + 1$ .

Overall, we conclude that the model fits the data well, especially given the complex decision problem of households that we aim to match.

## 6.2 Labor supply elasticities

We use the estimated model to calculate labor supply elasticities for wage changes. This exercise follows at least two purposes. First, we compare the estimates to previous literature as another validation check of our model. Second, we analyze how elasticities differ by gender attitude types as a first evidence on whether the response to changes in incentives interacts with gender attitudes.

We calculate Marshallian elasticities as the response to a permanent increase in wages. Specifically, we increase the wage by 5% in all periods and calculate how this affects labor supply at different points in time over the life cycle. We consider two measures of labor supply: unconditional working hours and labor force participation as a measure of the extensive margin response.

Table 6 reports the results. We first note that elasticities monotonically increase from age 25 to 35, rising further up to age 40 for at least three of the four measures. This pattern aligns with the results by [Wang \(2025\)](#), who report Marshallian elasticities for unconditional working hours of 0.43 at age 25, 0.96 at age 32, and 1.13 at age 40. The fact that we find overall larger elasticities is expected, given that we only consider women in a relationship. For the subset of partnered women, [Wang \(2025\)](#) reports average elasticities of 1.54, slightly exceeding our results.

**Table 6.** Labor supply elasticities for permanent changes in wages

	Working hours (unconditional)		Labor force participation	
	Egalitarian	Traditional	Egalitarian	Traditional
Age 25	0.62	0.78	0.11	0.33
Age 30	1.33	1.66	0.77	1.01
Age 35	1.58	1.71	0.74	1.13
Age 40	1.70	1.59	0.95	1.34
Mean	1.31	1.44	0.64	0.95

*Notes:* We calculate elasticities as labor supply response to a permanent increase in wages of 5% over the full life-cycle. The first four rows display the elasticity at the respective age, while the last row averages over these four points in time. We consider unconditional working hours in the two first columns and labor force participation in the two last columns.

Interestingly, labor supply elasticities are larger for traditional mothers than egalitarian mothers, with the only exception at age 40 for unconditional working hours, which is driven by different fertility patterns. These results show that in terms of Marshallian elasticities, traditional mothers are more responsive to changes in economic incentives, which fits very well the fact that both [Blundell, Dias, Meghir, and Shaw \(2016\)](#) and [Wang \(2025\)](#) find smaller elasticities for higher educated mothers.

We conclude that our results are in line with previous literature which validates our model.

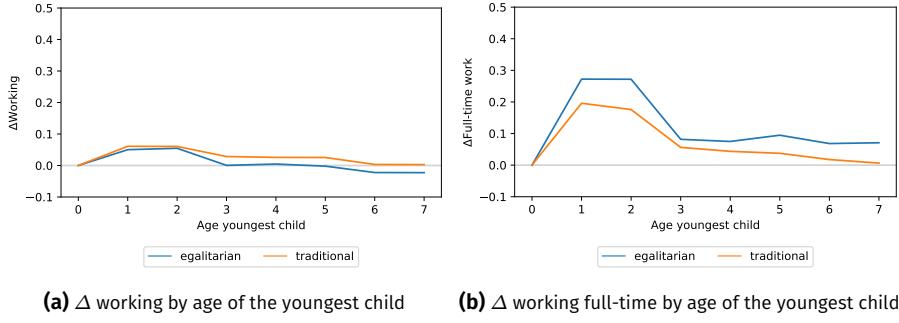
### 6.3 Reform to full-time childcare

Finally, we use our model to simulate a counterfactual policy change, which removes barriers to full-time childcare which is often cited as a significant factor hindering the labor supply of egalitarian mothers.

For this purpose, we set the additional cost of full-time childcare over part-time childcare to zero. Based on the estimated childcare costs by [Geyer, Haan, and Wrohlich \(2015\)](#), which we use in our model, full-time childcare costs for children younger than three years then decrease substantially from 381 EUR to 219 EUR per month while full-time childcare costs for children between three and five years decrease only slightly from 128 EUR to 122 EUR.

Figure 7 depicts the changes in labor supply by the age of the youngest child, separately for egalitarian and traditional mothers. Panel 7a reveals that the reform has almost no effect at the extensive margin, as expected, given that the policy change does not affect part-time childcare costs. Conversely, the rate of mothers working full-time increases considerably by more than 15 percentage points when the child is of age one or two for traditional mothers. For egalitarian mothers, the effect is even stronger as the full-time rate increases by 25 percentage points. This indicates that a larger share of egalitarian mothers is restricted in their labor supply choices by the lack of access to cheap full-time childcare. In relative terms, the difference between the attitude groups becomes even more pronounced in the years when the child is older. The full-time rate of traditional mothers returns almost entirely to the baseline rate. In contrast, egalitarian mothers are consistently more likely to work full-time. This is even the case when the child is six years old or above when childcare costs are no longer relevant, driven by a stronger increase in human capital through the reform.

These results show that although labor supply elasticities are generally larger for traditional mothers, policy reforms targeted at the needs of egalitarian mothers can have a stronger effect on this group.



**Figure 7.** Reform effects of full-time childcare subsidy by age of the youngest child by gender attitudes

*Notes:* This figure depicts the difference in simulated labor supply between our baseline model and a policy reform in which we set the additional costs of full-time childcare (over part-time childcare) to zero. The left panels focus on the share working, and the right panels focus on the share working full-time.

## 7 Conclusion

This paper documents that gender role attitudes are highly important for parental labor supply decisions in two respects. After having their first child, traditional mothers are substantially more likely to be out of the labor force and work fewer hours, although the labor supply in the years prior to birth is remarkably similar to that of egalitarian parents. Furthermore, gender role attitudes interact with economic incentives, both based on an ex-post evaluation of an actual policy change and ex-ante simulations of counterfactual policy changes using a structural model.

A central feature of our paper is that we use direct measures of gender role attitudes. This has the distinct advantage over more coarse norm-based measures ([Fernández and Fogli, 2009](#)) that it allows us to exploit between-individual heterogeneity. In particular, we examine the relation of individual-level measures of attitudes with potential confounding variables and can control for them in our analyses. Moreover, we disentangle the contribution of paternal and maternal gender attitudes and find that fathers' attitudes are influential after controlling for mothers' attitudes. This finding suggests that couples make decisions surrounding maternal employment and childcare jointly.

Our study's primary methodological innovation lies in integrating heterogeneity arising from gender role attitudes into a dynamic structural model of female labor supply. This allows us to assess how elasticities and policies differ over gender role attitudes and how estimated mean effects would change if the distribution of attitudes were to change. Notably, our findings indicate that the labor supply of traditional mothers is more responsive to wage changes than that of egalitarian mothers. Additionally, we explore a counterfactual policy aimed at facilitating full-time childcare access, often cited as a significant factor hindering the labor supply

of progressive mothers. For that policy, we find a more pronounced positive labor supply effect for egalitarian mothers.

Our results have important implications for policymakers aiming to increase the participation of mothers in the workforce, a common goal in many developed countries. First, our results suggest that traditional and egalitarian mothers respond to different policy margins, underscoring the necessity for different policies to elicit the same labor supply response from different subgroups of the population effectively. Second, the finding that average policy effects depend on the distribution of gender attitudes highlights the need to consider changes in the distribution over time when extrapolating average policy effects to different temporal or geographical contexts. Third, while changes to family policy or work arrangements can raise maternal labor supply (see, e.g., [Olivetti and Petrongolo, 2017](#); [von Gaudecker, Holler, Pugnaghi-Zimpelmann, and Simon, 2024](#)) the relevance of gender attitudes limits these effects, especially in the short run. This stresses the importance of future research on the drivers of gender role attitudes.

Our findings that gender role attitudes are highly influential for maternal labor supply might also be able to contribute to normative questions around policies aiming to increase female labor supply. On the one hand, if we interpret attitudes as invariable preferences, efforts to equalize labor supply choices could potentially lead to a decrease in overall welfare. On the other hand, previous literature shows that gender role attitudes can be influenced by the social environment and public policies ([Dhar, Jain, and Jayachandran, 2022](#); [Farre, Felfe, Gonzalez, and Schneider, 2023](#)).<sup>17</sup> Our study avoids taking a normative position on these questions and leaves welfare analyses for future research.

17. This might be especially relevant considering potential externalities associated with maternal reductions in labor supply, for instance, through reduced aggregate economic outcome or statistical discrimination of young women.

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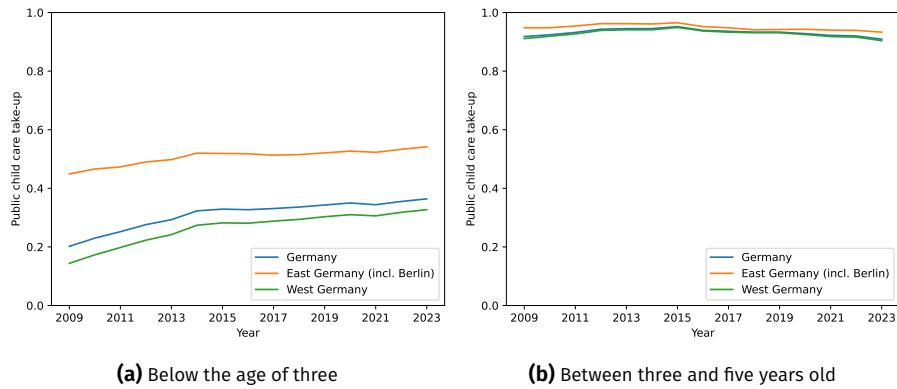
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## Appendix for online publication

### A Additional tables and figures

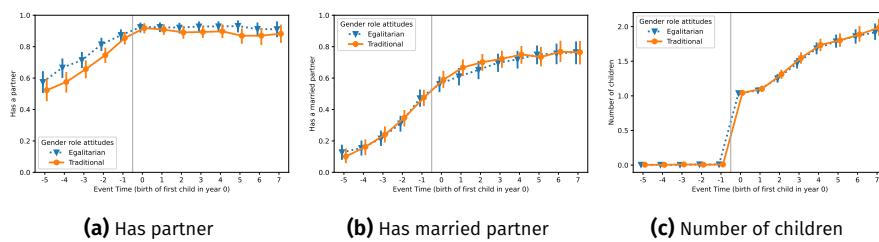
In this section, we present additional tables and figures.

#### A.1 Additional tables and figures for Section 2



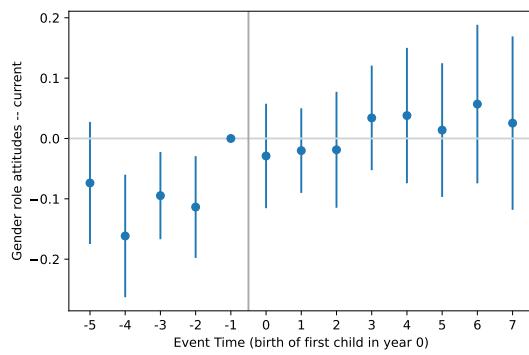
**Figure A.1.** Public child care take-up over time in Germany

**Notes:** The figure depicts the yearly share of children in public childcare in Germany, and separately for West and East Germany. The left panel reports the share for children below the age of three, and the right panel reports the share for children between three and five years old. The reference date is March 1. Source: Statistisches Bundesamt: Statistiken der Kinder- und Jugendhilfe. ‘Kinder und tätige Personen in Tageseinrichtungen und in öffentlich gefördelter Kindertagespflege 2006 bis 2023’.



**Figure A.2.** Household characteristics around the birth of the first child by gender role attitudes

**Notes:** The panels depict means of household characteristics over time around childbirth by gender role attitude group (observed before the birth of the first child). The dependent variables are whether the subject lives together with a partner (Figure A.2a), whether the subject lives together with a married partner (Figure A.2b), and the number of children (Figure A.2c). Sample: observed at least twice before and twice after the birth of the first child. The vertical error bars display 95% confidence intervals.



**Figure A.3.** Gender role attitudes around the birth of the first child

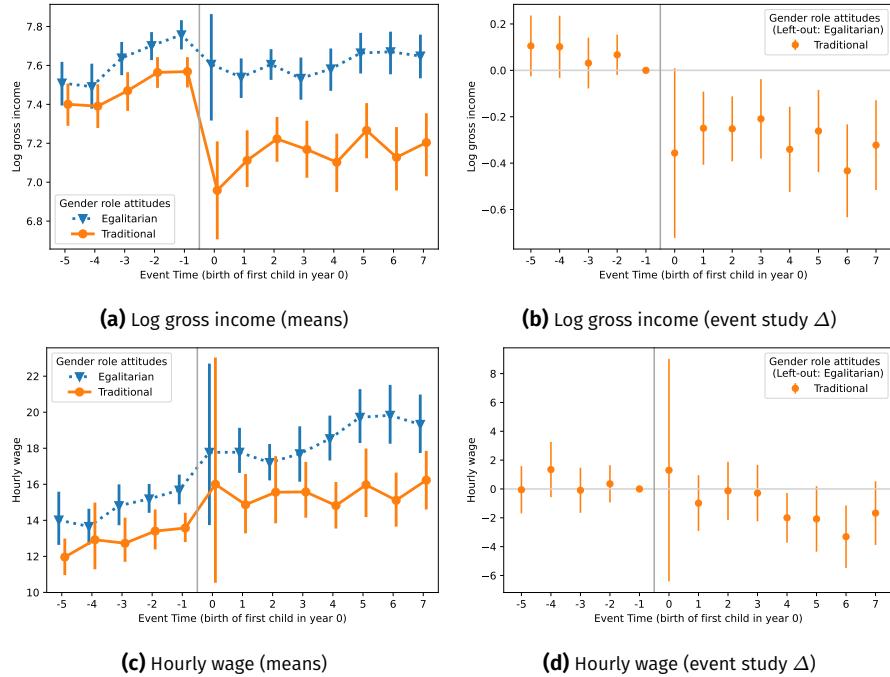
Notes: Event study regressions including age and year fixed effects with current gender role attitudes as the dependent variable. Sample: observed at least twice before and twice after the birth of the first child. The vertical error bars display 95% confidence intervals.

**Table A.1.** Summary statistics of gender role attitude groups (balanced panel)

	Gender role attitudes group	
	Egalitarian	Traditional
Women family	2.05 (0.05)	3.29 (0.05)
Equal housework	4.82 (0.02)	3.96 (0.06)
Child suffers	1.59 (0.04)	2.94 (0.06)
Partner: Women family	2.40 (0.06)	2.98 (0.08)
Partner: Equal housework	4.31 (0.06)	4.03 (0.07)
Partner: Child suffers	2.31 (0.07)	2.96 (0.09)
Education: tertiary	0.59 (0.03)	0.37 (0.03)
Any migration background	0.13 (0.02)	0.20 (0.02)
Living in East-Germany	0.37 (0.03)	0.24 (0.03)
Municipality $\geq$ 100k inhabitants	0.37 (0.03)	0.21 (0.03)
Religious affiliation	0.61 (0.03)	0.75 (0.03)
Age at birth first child	30.58 (0.25)	28.85 (0.29)
Has a partner before birth	0.87 (0.02)	0.84 (0.02)
Has a married partner before birth	0.47 (0.03)	0.48 (0.03)
Wage before birth	15.32 (0.44)	12.76 (0.36)
N subjects	283	268

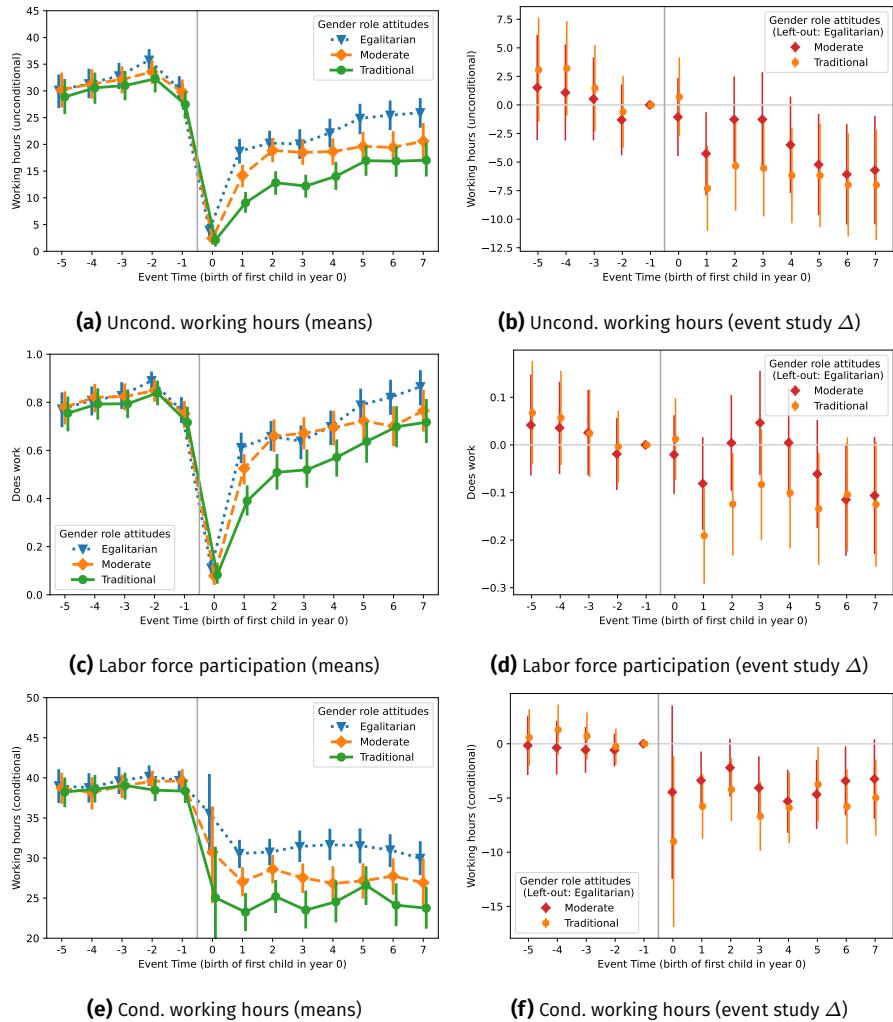
Notes: This table replicates Table 2 for a balanced panel. Sample: observed in all periods from two periods before to three periods after the birth of the first child.

## A.2 Additional tables and figures for Section 3



**Figure A.4.** Female income around the birth of the first child by gender role attitudes

Notes: The left panels depict means over time around childbirth by gender role attitude group (observed before the birth of the first child). The right panels depict the difference between groups in event study regressions as specified in Equation 1 (i.e. the  $\delta_k$  coefficients). The dependent variable is log gross income in the top row and hourly wage in the bottom row. Sample: observed at least twice before and twice after the birth of the first child. The vertical error bars display 95% confidence intervals.



**Figure A.5.** Female labor supply around the birth of the first child by gender role attitudes (three groups)

Notes: The figure replicates Figure 2 for a split into three groups (terciles). Sample: observed in all periods from two periods before to three periods after the birth of the first child. The vertical error bars display 95% confidence intervals.

**Table A.2.** Event study regressions of unconditional working hours (individual items)

	Gender role attitudes (index)	Women family	Equal housework	Child suffers
	(1)	(2)	(3)	(4)
Traditional	-0.64 (1.26)	0.81 (1.27)	0.98 (1.27)	-3.69*** (1.31)
Event time = -5	2.46* (1.40)	2.91* (1.51)	2.02 (1.35)	2.44* (1.25)
Traditional $\times$ Event time = -5	1.76 (1.90)	0.87 (1.93)	3.23* (1.90)	1.36 (1.97)
Event time = -4	3.09** (1.27)	3.45** (1.40)	3.88** (1.22)	2.80** (1.10)
Traditional $\times$ Event time = -4	2.01 (1.74)	1.19 (1.78)	0.71 (1.77)	2.61 (1.85)
Event time = -3	3.84*** (1.12)	3.48*** (1.27)	4.38*** (1.04)	3.49*** (0.97)
Traditional $\times$ Event time = -3	1.25 (1.53)	1.71 (1.58)	0.36 (1.56)	1.99 (1.62)
Event time = -2	5.26*** (0.96)	5.75*** (1.10)	5.61*** (0.85)	4.90*** (0.84)
Traditional $\times$ Event time = -2	0.19 (1.27)	-0.63 (1.33)	-0.48 (1.31)	0.84 (1.30)
Event time = 0	-27.56*** (1.00)	-26.21*** (1.15)	-26.48*** (0.94)	-29.02*** (0.91)
Traditional $\times$ Event time = 0	0.74 (1.43)	-1.80 (1.46)	-1.95 (1.45)	4.81*** (1.46)
Event time = 1	-13.37*** (1.12)	-13.08*** (1.24)	-14.95*** (1.00)	-15.15*** (1.02)
Traditional $\times$ Event time = 1	-5.65*** (1.52)	-5.43*** (1.56)	-3.14** (1.58)	-2.17 (1.58)
Event time = 2	-10.86*** (1.18)	-11.23*** (1.31)	-12.48*** (1.09)	-11.93*** (1.09)
Traditional $\times$ Event time = 2	-4.40*** (1.59)	-3.33** (1.64)	-1.80 (1.63)	-2.45 (1.63)
Event time = 3	-11.27*** (1.31)	-11.05*** (1.43)	-11.91*** (1.22)	-12.92*** (1.20)
Traditional $\times$ Event time = 3	-4.80*** (1.73)	-4.72*** (1.76)	-4.86*** (1.75)	-1.42 (1.78)
Event time = 4	-9.94*** (1.37)	-10.32*** (1.51)	-10.11*** (1.26)	-11.58*** (1.28)
Traditional $\times$ Event time = 4	-4.95*** (1.75)	-3.88** (1.81)	-6.24*** (1.79)	-1.56 (1.81)
Event time = 5	-7.93*** (1.50)	-7.08*** (1.65)	-7.98*** (1.38)	-9.23*** (1.40)
Traditional $\times$ Event time = 5	-4.76** (1.87)	-5.86*** (1.92)	-6.37*** (1.90)	-2.11 (1.92)
Event time = 6	-7.44*** (1.55)	-7.03*** (1.67)	-9.01*** (1.45)	-9.25*** (1.46)
Traditional $\times$ Event time = 6	-5.73*** (1.89)	-6.07*** (1.91)	-4.18** (1.93)	-2.04 (1.96)
Event time = 7	-6.20*** (1.63)	-6.97*** (1.78)	-8.84*** (1.61)	-7.69*** (1.56)
Traditional $\times$ Event time = 7	-7.04*** (2.02)	-5.30*** (2.03)	-3.40* (2.05)	-4.06* (2.10)
Year FE	Yes	Yes	Yes	Yes
Age FE	Yes	Yes	Yes	Yes
Observations	7889	7889	7889	7889
Adj. R <sup>2</sup>	0.30	0.30	0.30	0.30

*Notes:* The table depicts the coefficients of event study regressions as specified in Equation 1. The dependent variable is unconditional working hours. In the first column, subjects are classified based on the gender role attitudes index (observed before the birth of the first child). This column is visualized in Figure 2b. In the remaining columns, the classification variables are the individual items. Sample: observed at least twice before and twice after the birth of the first child, all three items observed. Standard errors are clustered at the individual level and reported in parentheses. \* —  $p < 0.1$ , \*\* —  $p < 0.05$ , \*\*\* —  $p < 0.01$

**Table A.3.** Event study regressions of labor force participation (individual items)

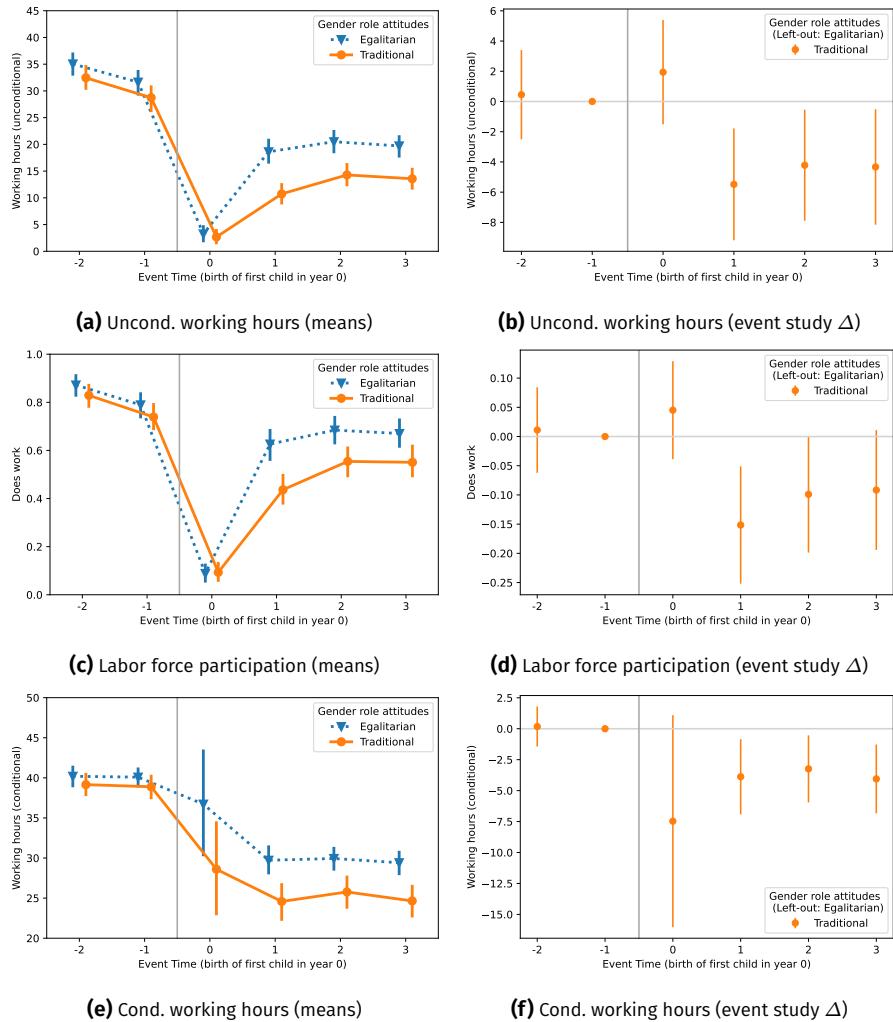
	Gender role attitudes (index)	Women family	Equal housework	Child suffers
	(1)	(2)	(3)	(4)
Traditional	0.00 (0.03)	0.03 (0.03)	0.03 (0.03)	-0.07** (0.03)
Event time = -5	0.10*** (0.03)	0.11*** (0.03)	0.08*** (0.03)	0.09*** (0.03)
Traditional × Event time = -5	0.02 (0.04)	0.00 (0.05)	0.05 (0.04)	0.03 (0.05)
Event time = -4	0.11*** (0.03)	0.11*** (0.03)	0.13*** (0.03)	0.10*** (0.03)
Traditional × Event time = -4	0.03 (0.04)	0.04 (0.04)	0.00 (0.04)	0.05 (0.04)
Event time = -3	0.11*** (0.03)	0.10*** (0.03)	0.12*** (0.03)	0.10*** (0.02)
Traditional × Event time = -3	0.02 (0.04)	0.04 (0.04)	0.00 (0.04)	0.04 (0.04)
Event time = -2	0.14*** (0.02)	0.14*** (0.03)	0.13*** (0.02)	0.13*** (0.02)
Traditional × Event time = -2	0.00 (0.03)	0.00 (0.03)	0.01 (0.03)	0.02 (0.03)
Event time = 0	-0.69*** (0.02)	-0.65*** (0.03)	-0.66*** (0.02)	-0.72*** (0.02)
Traditional × Event time = 0	0.02 (0.04)	-0.05 (0.04)	-0.05 (0.04)	0.12*** (0.04)
Event time = 1	-0.19*** (0.03)	-0.20*** (0.03)	-0.24*** (0.03)	-0.23*** (0.03)
Traditional × Event time = 1	-0.15*** (0.04)	-0.12*** (0.04)	-0.06 (0.04)	-0.08* (0.04)
Event time = 2	-0.12*** (0.03)	-0.14*** (0.03)	-0.16*** (0.03)	-0.14*** (0.03)
Traditional × Event time = 2	-0.10** (0.04)	-0.05 (0.04)	-0.03 (0.04)	-0.06 (0.04)
Event time = 3	-0.13*** (0.03)	-0.15*** (0.04)	-0.14*** (0.03)	-0.17*** (0.03)
Traditional × Event time = 3	-0.09** (0.05)	-0.07 (0.05)	-0.10** (0.05)	-0.02 (0.05)
Event time = 4	-0.10*** (0.04)	-0.13*** (0.04)	-0.09*** (0.03)	-0.13*** (0.03)
Traditional × Event time = 4	-0.10** (0.05)	-0.04 (0.05)	-0.14*** (0.05)	-0.02 (0.05)
Event time = 5	-0.04 (0.04)	-0.03 (0.04)	-0.04 (0.03)	-0.07** (0.03)
Traditional × Event time = 5	-0.09* (0.05)	-0.11** (0.05)	-0.14*** (0.05)	-0.03 (0.05)
Event time = 6	-0.03 (0.04)	-0.03 (0.04)	-0.06 (0.04)	-0.08** (0.04)
Traditional × Event time = 6	-0.10* (0.05)	-0.09* (0.05)	-0.06 (0.05)	0.02 (0.05)
Event time = 7	0.02 (0.04)	0.01 (0.05)	-0.06 (0.04)	-0.01 (0.04)
Traditional × Event time = 7	-0.12** (0.05)	-0.10* (0.05)	0.01 (0.06)	-0.06 (0.06)
Year FE	Yes	Yes	Yes	Yes
Age FE	Yes	Yes	Yes	Yes
Observations	7889	7889	7889	7889
Adj. R <sup>2</sup>	0.25	0.25	0.25	0.25

*Notes:* The table depicts the coefficients of event study regressions as specified in Equation 1. The dependent variable is labor force participation. In the first column, subjects are classified based on the gender role attitudes index (observed before the birth of the first child). This column is visualized in Figure 2b. In the remaining columns, the classification variables are the individual items. Sample: observed at least twice before and twice after the birth of the first child, all three items observed. Standard errors are clustered at the individual level and reported in parentheses. \* –  $p < 0.1$ , \*\* –  $p < 0.05$ , \*\*\* –  $p < 0.01$

**Table A.4.** Event study regressions of conditional working hours (individual items)

	Gender role attitudes (index)	Women family	Equal housework	Child suffers
	(1)	(2)	(3)	(4)
Traditional	-0.77 (0.71)	-0.35 (0.71)	-0.18 (0.71)	-1.21 (0.77)
Event time = -5	-1.35 (0.83)	-1.33 (0.90)	-1.32 (0.85)	-1.03 (0.75)
Traditional $\times$ Event time = -5	1.22 (1.10)	1.03 (1.13)	1.48 (1.10)	0.34 (1.14)
Event time = -4	-1.44** (0.72)	-0.78 (0.83)	-1.11 (0.72)	-1.26* (0.67)
Traditional $\times$ Event time = -4	1.12 (1.00)	-0.17 (1.04)	0.74 (1.01)	0.73 (1.03)
Event time = -3	-0.39 (0.63)	-0.26 (0.75)	-0.27 (0.63)	-0.55 (0.57)
Traditional $\times$ Event time = -3	0.51 (0.89)	0.21 (0.93)	0.47 (0.89)	0.91 (0.95)
Event time = -2	-0.11 (0.47)	0.31 (0.57)	0.49 (0.45)	-0.13 (0.40)
Traditional $\times$ Event time = -2	0.26 (0.66)	-0.49 (0.69)	-1.01 (0.66)	0.31 (0.73)
Event time = 0	-5.31** (2.30)	-6.71*** (2.36)	-6.36*** (2.16)	-5.57** (2.32)
Traditional $\times$ Event time = 0	-5.83* (3.41)	-2.85 (3.47)	-4.33 (3.62)	-5.33 (3.40)
Event time = 1	-10.00*** (0.80)	-9.44*** (0.87)	-10.73*** (0.82)	-10.68*** (0.76)
Traditional $\times$ Event time = 1	-3.94*** (1.21)	-4.08*** (1.18)	-2.29* (1.23)	-2.70** (1.32)
Event time = 2	-9.15*** (0.81)	-9.03*** (0.93)	-10.30*** (0.85)	-9.48*** (0.74)
Traditional $\times$ Event time = 2	-3.22*** (1.19)	-2.82** (1.19)	-1.08 (1.19)	-3.13** (1.29)
Event time = 3	-9.20*** (0.94)	-8.61*** (1.07)	-10.15*** (0.95)	-9.65*** (0.88)
Traditional $\times$ Event time = 3	-4.15*** (1.29)	-4.44*** (1.31)	-2.90** (1.30)	-3.71*** (1.37)
Event time = 4	-8.84*** (1.00)	-8.33*** (1.13)	-9.63*** (0.98)	-9.35*** (0.92)
Traditional $\times$ Event time = 4	-3.80*** (1.33)	-4.02*** (1.33)	-3.17** (1.36)	-3.15** (1.44)
Event time = 5	-8.34*** (1.14)	-7.94*** (1.28)	-8.87*** (1.09)	-8.63*** (1.07)
Traditional $\times$ Event time = 5	-3.23** (1.39)	-3.53** (1.42)	-3.19** (1.41)	-2.95** (1.46)
Event time = 6	-8.45*** (1.18)	-8.10*** (1.29)	-9.52*** (1.17)	-8.45*** (1.13)
Traditional $\times$ Event time = 6	-4.37*** (1.43)	-4.42*** (1.43)	-3.10** (1.45)	-4.86*** (1.50)
Event time = 7	-8.53*** (1.35)	-9.26*** (1.42)	-9.25*** (1.34)	-9.02*** (1.30)
Traditional $\times$ Event time = 7	-5.05*** (1.53)	-3.04** (1.55)	-4.58*** (1.55)	-4.31*** (1.59)
Year FE	Yes	Yes	Yes	Yes
Age FE	Yes	Yes	Yes	Yes
Observations	5111	5111	5111	5111
Adj. R <sup>2</sup>	0.24	0.24	0.23	0.24

*Notes:* The table depicts the coefficients of event study regressions as specified in Equation 1. The dependent variable is conditional working hours. In the first column, subjects are classified based on the gender role attitudes index (observed before the birth of the first child). This column is visualized in Figure 2b. In the remaining columns, the classification variables are the individual items. Sample: observed at least twice before and twice after the birth of the first child, all three items observed. Standard errors are clustered at the individual level and reported in parentheses. \* —  $p < 0.1$ , \*\* —  $p < 0.05$ , \*\*\* —  $p < 0.01$



**Figure A.6.** Female labor supply around the birth of the first child by gender role attitudes (balanced panel)

*Notes:* The figure replicates Figure 2 for a balanced panel. Sample: observed in all periods from two periods before to three periods after the birth of the first child. See Table A.1 for descriptive statistics of this sample. The vertical error bars display 95% confidence intervals.

**Table A.5.** Event study regressions of working hours (robustness)

	Main specification	West Germany	Pre-2020	Main specification (control sample)	Additional controls
	(1)	(2)	(3)	(4)	(5)
Traditional	-0.64 (1.26)	-0.37 (1.51)	-0.70 (1.44)	-0.62 (1.27)	-0.74 (1.26)
Event time = -5	2.46* (1.40)	2.87* (1.68)	3.95** (1.76)	2.62* (1.41)	1.88 (1.42)
Traditional $\times$ Event time = -5	1.76 (1.90)	1.34 (2.23)	-0.22 (2.28)	1.78 (1.92)	2.03 (1.89)
Event time = -4	3.09** (1.27)	4.13*** (1.56)	3.62** (1.53)	3.15** (1.28)	2.65** (1.27)
Traditional $\times$ Event time = -4	2.01 (1.74)	0.68 (2.09)	1.17 (2.04)	1.92 (1.75)	2.11 (1.74)
Event time = -3	3.84*** (1.12)	4.24*** (1.35)	3.37** (1.36)	3.80*** (1.13)	3.48*** (1.12)
Traditional $\times$ Event time = -3	1.25 (1.53)	0.18 (1.80)	1.07 (1.78)	1.23 (1.95)	1.38 (1.55)
Event time = -2	5.26*** (0.96)	5.60*** (1.19)	5.18*** (1.13)	5.29*** (0.98)	5.09*** (0.99)
Traditional $\times$ Event time = -2	0.19 (1.27)	-0.42 (1.50)	-0.27 (1.43)	0.37 (1.30)	0.39 (1.30)
Event time = 0	-27.56*** (1.00)	-28.01*** (1.20)	-27.44*** (1.20)	-27.66*** (1.02)	-21.39*** (2.18)
Traditional $\times$ Event time = 0	0.74 (1.43)	-0.26 (1.67)	0.76 (1.65)	0.73 (1.45)	1.82 (1.46)
Event time = 1	-13.37*** (1.12)	-15.89*** (1.32)	-12.68*** (1.33)	-13.47*** (1.13)	-7.15*** (2.21)
Traditional $\times$ Event time = 1	-5.65*** (1.52)	-6.17*** (1.72)	-6.81*** (1.74)	-5.58*** (1.53)	-4.43*** (1.54)
Event time = 2	-10.86*** (1.18)	-13.88*** (1.54)	-10.40*** (1.42)	-10.97*** (1.20)	-6.65** (2.25)
Traditional $\times$ Event time = 2	-4.40*** (1.59)	-4.99*** (1.90)	-5.41*** (1.80)	-4.25*** (1.61)	-2.99* (1.60)
Event time = 3	-11.27*** (1.31)	-13.61*** (1.69)	-12.22*** (1.59)	-11.05*** (1.33)	-6.68** (2.37)
Traditional $\times$ Event time = 3	-4.80*** (1.73)	-5.76*** (2.09)	-4.30** (1.97)	-5.00*** (1.75)	-3.73** (1.73)
Event time = 4	-9.94*** (1.37)	-12.62*** (1.71)	-10.60*** (1.78)	-9.99*** (1.39)	-3.62 (2.41)
Traditional $\times$ Event time = 4	-4.95*** (1.75)	-5.10** (2.10)	-4.68** (2.07)	-4.99*** (1.76)	-3.63** (1.76)
Event time = 5	-7.93*** (1.50)	-10.15*** (1.88)	-9.09*** (2.01)	-7.96*** (1.52)	-1.51 (2.44)
Traditional $\times$ Event time = 5	-4.76** (1.87)	-5.16** (2.23)	-4.65** (2.32)	-5.01*** (1.89)	-3.64* (1.88)
Event time = 6	-7.44*** (1.55)	-10.56*** (1.99)	-7.80*** (2.09)	-7.79*** (1.57)	-1.19 (2.50)
Traditional $\times$ Event time = 6	-5.73*** (1.89)	-5.97*** (2.25)	-7.06*** (2.33)	-5.64*** (1.92)	-4.45** (1.90)
Event time = 7	-6.20*** (1.63)	-9.74*** (2.13)	-8.83*** (2.44)	-6.28*** (1.66)	0.14 (2.48)
Traditional $\times$ Event time = 7	-7.04*** (2.02)	-6.01** (2.41)	-5.22* (2.88)	-6.60*** (2.05)	-5.28*** (2.02)
Education: Tertiary					-2.15** (0.96)
Any migration background					-1.77 (1.23)
Municipality $\geq$ 100k inhabitants					-1.64 (1.06)
Religious affiliation					2.63*** (1.00)
Has a partner before birth					2.54 (1.62)
Has a married partner before birth					-1.79* (0.96)
Wage before birth high					4.59*** (1.00)
Education: Tertiary $\times$ Event time $\geq 0$					3.35*** (1.09)
Any migration background $\times$ Event time $\geq 0$					0.79 (1.42)
Municipality $\geq$ 100k inhabitants $\times$ Event time $\geq 0$					3.33 (1.19)
Religious affiliation $\times$ Event time $\geq 0$					-6.15*** (1.13)
Has a partner before birth $\times$ Event time $\geq 0$					-3.47* (1.94)
Has a married partner before birth $\times$ Event time $\geq 0$					-0.31 (1.07)
Wage before birth high $\times$ Event time $\geq 0$					-4.22*** (1.16)
Year FE	Yes	Yes	Yes	Yes	Yes
Age FE	Yes	Yes	Yes	Yes	Yes
State FE	No	No	No	No	Yes
Observations	7889	5406	5747	7632	7632
Adj. R <sup>2</sup>	0.30	0.36	0.31	0.31	0.33

**Notes:** The table depicts the coefficients of event study regressions as specified in Equation 1. The dependent variable is unconditional working hours. In columns two and three the samples are restricted on subjects living in West Germany and observations before 2020, respectively. In column four, the sample is restricted to the sample for which we observe all control variables. In the last column, those control variables are added and interacted with a post-birth dummy. Sample: observed at least twice before and twice after the birth of the first child. Standard errors are clustered at the individual level and reported in parentheses.

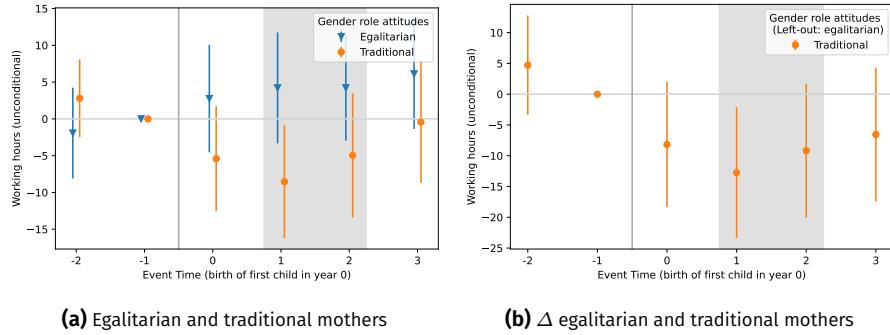
\* –  $p < 0.1$ , \*\* –  $p < 0.05$ , \*\*\* –  $p < 0.01$

**Table A.6.** Event study regressions of working hours (additional controls)

	Working hours (unconditional)				
	(1)	(2)	(3)	(4)	(5)
Traditional	0.22 (0.89)	0.29 (0.89)	-0.27 (0.88)	-0.23 (0.87)	0.0049 (0.86)
Event time = 0	-30*** (0.8)	-22*** (2)	-23*** (2.8)	-24*** (2.9)	-23*** (2.9)
Traditional $\times$ Event time = 0	-0.11 (1.1)	-0.26 (1.1)	0.066 (1.1)	-0.15 (1.1)	-0.53 (1.1)
Event time $\in [1, 2]$	-15*** (0.9)	-11*** (1.9)	-16*** (2.7)	-14*** (2.8)	-14*** (2.8)
Traditional $\times$ Event time $\in [1, 2]$	-5.7*** (1.1)	-5.7*** (1.1)	-4.1*** (1.1)	-4*** (1.1)	-3.8*** (1.1)
Event time $\geq 3$	-12*** (1.1)	-8.8*** (2.3)	-14*** (3.4)	-10*** (3.5)	-9.5*** (3.6)
Traditional $\times$ Event time $\geq 3$	-6.2*** (1.3)	-6.1*** (1.3)	-4.6*** (1.3)	-4.2*** (1.3)	-4.2*** (1.3)
Has a partner before birth	3.6** (1.6)	3* (1.6)	2.8* (1.6)	2.6 (1.6)	
Has a married partner before birth	-1.2 (0.92)	-2.3** (0.95)	-2.3** (0.97)	-2.4** (0.96)	
Has a partner before birth $\times$ Event time = 0	-9.9*** (2.1)	-9.3*** (2)	-8.9*** (2.1)	-8.5*** (2.1)	
Has a partner before birth $\times$ Event time $\in [1, 2]$	-4** (2)	-3.8* (2)	-3.4* (2)	-3.4* (2)	
Has a partner before birth $\times$ Event time $\geq 3$	-2.8 (2.3)	-2.5 (2.3)	-2.2 (2.3)	-2 (2.3)	
Has a married partner before birth $\times$ Event time = 0	0.66 (1.2)	1.4 (1.2)	1.3 (1.2)	1.4 (1.2)	
Has a married partner before birth $\times$ Event time $\in [1, 2]$	-2.3* (1.2)	0.2 (1.2)	0.45 (1.2)	0.41 (1.2)	
Has a married partner before birth $\times$ Event time $\geq 3$	-2.4* (1.3)	0.25 (1.3)	0.66 (1.3)	0.64 (1.3)	
Municipality $\geq 100k$ inhabitants	-1.6 (1.1)	-1.2 (1.1)	-1.2 (1.1)	-1.2 (1.1)	
Municipality $\geq 100k$ inhabitants $\times$ Event time = 0	0.74 (1.4)	0.18 (1.4)	0.28 (1.4)	0.28 (1.4)	
Municipality $\geq 100k$ inhabitants $\times$ Event time $\in [1, 2]$	1.2 (1.3)	0.7 (1.4)	0.5 (1.3)	0.5 (1.3)	
Municipality $\geq 100k$ inhabitants $\times$ Event time $\geq 3$	2 (1.5)	1.5 (1.5)	1.4 (1.5)	1.4 (1.5)	
Any migration background		-3** (1.3)	-2.5** (1.2)		
Religious affiliation		1.3 (1)	1.2 (1)		
Any migration background $\times$ Event time = 0		5.4*** (1.7)	4.7*** (1.7)		
Any migration background $\times$ Event time $\in [1, 2]$		2.7* (1.5)	2.2 (1.5)		
Any migration background $\times$ Event time $\geq 3$		1.2 (1.8)	0.79 (1.8)		
Religious affiliation $\times$ Event time = 0		-0.6 (1.4)	-0.41 (1.3)		
Religious affiliation $\times$ Event time $\in [1, 2]$		-3.3** (1.3)	-3.3** (1.3)		
Religious affiliation $\times$ Event time $\geq 3$		-5.1*** (1.5)	-5*** (1.5)		
Education: Tertiary				-1.9** (0.96)	
Wage before birth high				4.1*** (1)	
Education: Tertiary $\times$ Event time = 0				1.9 (1.2)	
Education: Tertiary $\times$ Event time $\in [1, 2]$				3.9*** (1.2)	
Education: Tertiary $\times$ Event time $\geq 3$				2.9** (1.3)	
Wage before birth high $\times$ Event time = 0				-4.5*** (1.2)	
Wage before birth high $\times$ Event time $\in [1, 2]$				-3.7*** (1.2)	
Wage before birth high $\times$ Event time $\geq 3$				-3.4** (1.4)	
Year FE	Yes	Yes	Yes	Yes	Yes
Age FE	Yes	Yes	Yes	Yes	Yes
State $\times$ Event time	No	No	Yes	Yes	Yes
Observations	7632	7632	7632	7632	7632
Adj. R <sup>2</sup>	0.3	0.31	0.32	0.32	0.33

Notes: OLS regressions of unconditional working hours on gender role attitudes of both parents interacted with event time dummies and age and year fixed effects. We consider the period from five years prior to seven years past birth of the first child. We add event dummies for the year of childbirth, the period when the child is one or two years old, and the period when the child is at least three years old. Gender role attitude, as well as additional control variables are interacted with these event dummies. Sample: observed at least twice before and twice after the birth of the first child, attitudes of both parents observed. Standard errors are clustered at the individual level and reported in parentheses. \* –  $p < 0.1$ , \*\* –  $p < 0.05$ , \*\*\* –  $p < 0.01$

### A.3 Additional tables and figures for Section 4



**Figure A.7.** Difference in female (unconditional) working hours by cash-for-care eligibility by gender role attitudes around the birth of the first child (balanced panel)

Notes: The figure replicates Figure 3 for a balanced panel. Sample: observed in all periods from two periods before to three periods after the birth of the first child. The vertical error bars display 95% confidence intervals.

**Table A.7.** Event study regressions of working hours by gender role attitudes and cash-for-care policy (robustness)

	Main specification (1)	West Germany (2)	No cash-for-care states (3)	Main specification (control sample) (4)	Additional controls (5)
Egalitarian $\times$ cash-for-care $\times$ Event time = -3	0.14 (3.78)	0.89* (4.81)	-3.76 (4.81)	-1.63 (3.77)	-1.80 (3.83)
Egalitarian $\times$ cash-for-care $\times$ Event time = -2	-1.79 (2.86)	1.54 (3.27)	-1.34 (3.69)	-2.48 (2.91)	-2.55 (2.91)
Egalitarian $\times$ cash-for-care $\times$ Event time = 0	1.60 (3.25)	1.81 (4.05)	0.10 (4.31)	-0.07 (3.30)	0.03 (3.32)
Egalitarian $\times$ cash-for-care $\times$ Event time = 1	4.41 (3.35)	7.71* (4.14)	3.30 (4.27)	2.72 (3.40)	3.00 (3.39)
Egalitarian $\times$ cash-for-care $\times$ Event time = 2	3.23 (3.38)	5.09 (4.75)	1.57 (4.39)	2.69 (3.45)	2.77 (3.40)
Egalitarian $\times$ cash-for-care $\times$ Event time = 3	5.08 (3.60)	7.68 (5.41)	1.42 (4.20)	3.92 (3.69)	4.13 (3.59)
Egalitarian $\times$ cash-for-care $\times$ Event time = 4	2.62 (3.82)	5.48 (5.26)	0.74 (4.88)	0.62 (3.85)	1.12 (3.80)
Egalitarian $\times$ cash-for-care $\times$ Event time = 5	2.03 (3.99)	6.54 (5.82)	0.62 (5.11)	-0.14 (4.02)	0.67 (3.96)
Traditional $\times$ cash-for-care $\times$ Event time = -3	1.74 (3.18)	3.59 (3.23)	-3.77 (3.83)	2.52 (3.11)	2.91 (3.10)
Traditional $\times$ cash-for-care $\times$ Event time = -2	2.73 (2.49)	0.96 (2.29)	-0.17 (2.95)	3.33 (2.45)	3.66 (2.47)
Traditional $\times$ cash-for-care $\times$ Event time = 0	-4.90 (3.15)	-7.24** (3.40)	-7.79* (3.80)	-4.63 (3.22)	-3.96 (3.21)
Traditional $\times$ cash-for-care $\times$ Event time = 1	-7.44** (3.35)	-9.96** (3.34)	-11.35*** (3.76)	-15.53*** (3.26)	-7.94** (3.25)
Traditional $\times$ cash-for-care $\times$ Event time = 2	-4.58 (3.70)	-8.79** (3.71)	-8.88** (4.31)	-4.80 (3.67)	-4.48 (3.64)
Traditional $\times$ cash-for-care $\times$ Event time = 3	-1.74 (3.71)	-5.76 (3.04)	-6.32 (4.53)	-1.86 (3.60)	-2.02 (3.60)
Traditional $\times$ cash-for-care $\times$ Event time = 4	1.35 (3.56)	-4.99 (3.89)	-7.87* (4.29)	1.50 (3.52)	-1.49 (3.55)
Traditional $\times$ cash-for-care $\times$ Event time = 5	2.33 (3.71)	-0.20 (4.10)	-4.41 (4.65)	1.26 (3.72)	1.35 (3.76)
Egalitarian $\times$ Event time = -3	1.76 (2.26)	-4.31 (3.69)	3.32 (4.21)	2.77 (3.26)	2.90 (3.20)
Egalitarian $\times$ Event time = -2	4.26** (2.05)	1.52 (2.44)	4.04 (2.61)	4.44** (2.12)	4.28** (2.10)
Egalitarian $\times$ Event time = 0	-27.39*** (2.41)	-28.56*** (2.90)	-26.74*** (3.32)	-26.76*** (2.48)	-19.76*** (3.70)
Egalitarian $\times$ Event time = 1	-1.13*** (2.60)	-9.89 (2.89)	-11.50*** (3.50)	-12.13*** (2.67)	-5.28 (3.75)
Egalitarian $\times$ Event time = 2	-11.62*** (2.46)	-18.09*** (3.19)	-12.47*** (3.32)	-11.49*** (2.52)	-4.55 (3.68)
Egalitarian $\times$ Event time = 3	-13.90*** (2.30)	-17.94*** (3.10)	-12.55*** (3.53)	-13.39*** (2.82)	-6.66** (3.85)
Egalitarian $\times$ Event time = 4	-10.61*** (3.08)	-16.63*** (3.97)	-22.08*** (4.07)	-17.71*** (3.12)	-3.20 (4.16)
Egalitarian $\times$ Event time = 5	-9.26*** (3.02)	-14.87*** (3.78)	-13.26*** (4.07)	-8.09*** (3.05)	-1.75 (4.03)
Traditional $\times$ Event time = -3	2.48 (2.48)	1.94 (2.64)	2.32 (3.20)	1.79 (2.46)	1.38 (2.41)
Traditional $\times$ Event time = -2	2.34 (1.52)	1.47 (1.51)	2.18 (1.99)	2.16 (1.56)	1.77 (1.60)
Traditional $\times$ Event time = 0	-24.88*** (2.31)	-27.51*** (2.73)	-22.55*** (2.91)	-25.40*** (2.38)	-17.71*** (3.71)
Traditional $\times$ Event time = 1	-18.88*** (2.25)	-21.90*** (2.60)	-16.94*** (2.72)	-17.74*** (2.32)	-9.45*** (3.65)
Traditional $\times$ Event time = 2	-14.74*** (2.42)	-19.44*** (2.81)	-16.78*** (3.03)	-15.21*** (2.48)	-7.27** (3.72)
Traditional $\times$ Event time = 3	-15.31*** (2.50)	-20.14*** (2.80)	-15.61*** (3.25)	-15.87*** (2.62)	-7.89** (3.74)
Traditional $\times$ Event time = 4	-14.48*** (2.34)	-19.89*** (2.80)	-14.66*** (2.97)	-15.69*** (2.39)	-7.22** (3.58)
Traditional $\times$ Event time = 5	-15.62*** (2.49)	-19.72*** (2.87)	-14.75*** (3.17)	-16.01*** (2.56)	-8.09** (3.78)
Egalitarian $\times$ cash-for-care	-2.34 (2.42)	-4.38 (3.53)	0.54 (3.11)	-1.19 (2.66)	-1.36 (2.59)
Traditional $\times$ cash-for-care	3.66 (2.71)	5.38* (2.95)	6.67** (3.36)	3.43 (2.72)	2.29 (2.75)
Egalitarian	25.62*** (1.98)	29.28*** (2.54)	26.21*** (2.44)	25.21*** (2.05)	20.20*** (2.62)
Traditional	22.93*** (1.81)	25.64*** (2.12)	22.40*** (2.19)	23.59*** (1.85)	19.08*** (2.36)
Education: Tertiary					-1.99 (1.53)
Any migration background					-4.24** (2.44)
Municipality $\geq$ 100k inhabitants					-2.29 (1.68)
Religious affiliation					4.13** (1.72)
Has a partner before birth					0.94 (2.30)
Has a married partner before birth					-1.46 (1.72)
Wage before birth high					5.99*** (1.62)
Education: Tertiary $\times$ Event time $\geq 0$					2.49 (1.92)
Any migration background $\times$ Event time $\geq 0$					3.35 (2.53)
Municipality $\geq$ 100k inhabitants $\times$ Event time $\geq 0$					1.57 (1.89)
Religious affiliation $\times$ Event time $\geq 0$					-8.09** (1.79)
Has a partner before birth $\times$ Event time $\geq 0$					-6.67 (2.93)
Has a married partner before birth $\times$ Event time $\geq 0$					1.30 (1.89)
Wage before birth high $\times$ Event time $\geq 0$					-3.68* (1.94)
Age FE	Yes No	Yes No	Yes No	Yes No	Yes Yes
State FE					
Observations	2727	1651	1703	2634	2634
Adj. R <sup>2</sup>	0.28	0.36	0.29	0.29	0.31

**Notes:** The table depicts the coefficients of event study regressions as specified in Equation 2. The treatment group consists of all children born in a two year window after the cut-off date and control group consists of all children born in a two year window before the cut-off date. The dependent variable is unconditional working hours. In the first column, our main specification as depicted in Figure 3 is shown. In columns 2 to 3 the samples are restricted on subjects living in West Germany and subjects not living in a state with a cash-for-care policy (Saxonia, Thuringia, or Bavaria), respectively. In the last column, additional control variables are added. Sample: observed at least twice before and twice after the birth of the first child, not living in Baden-Württemberg. Standard errors are clustered at the individual level and reported in parentheses. \* –  $p < 0.1$ , \*\* –  $p < 0.05$ , \*\*\* –  $p < 0.01$

#### A.4 Additional tables and figures for Section 6

**Table A.8.** Estimated parameters

Parameter	Attitude type	Estimate	Lower bound	Upper bound
$k_e$	-	0.48571	0	-
$\gamma_0$	-	2.02605	0	-
$\gamma_1$	-	0.07518	0	-
$\mu_{PT}$	-	-0.00380	-	0
$\mu_{FT}$	-	-0.00943	-	0
$\alpha_{PT}^A$	Egalitarian	0.00021	0	-
$\alpha_{PT}^A$	Traditional	0.02157	0	-
$\alpha_{FT}^A$	Egalitarian	0.05098	0	-
$\alpha_{FT}^A$	Traditional	0.10825	0	-
$\alpha_{age}^A$	Egalitarian	0.01125	0	-
$\alpha_{age}^A$	Traditional	0.00770	0	-

Notes: Estimated parameters. The last two columns depict the lower and upper bound we implemented for the estimation.

## B Attitudes and labor supply of the fathers

In this section, we look in more detail at the role of paternal gender attitudes on maternal labor supply and on labor supply decisions of fathers around the birth of their first child.

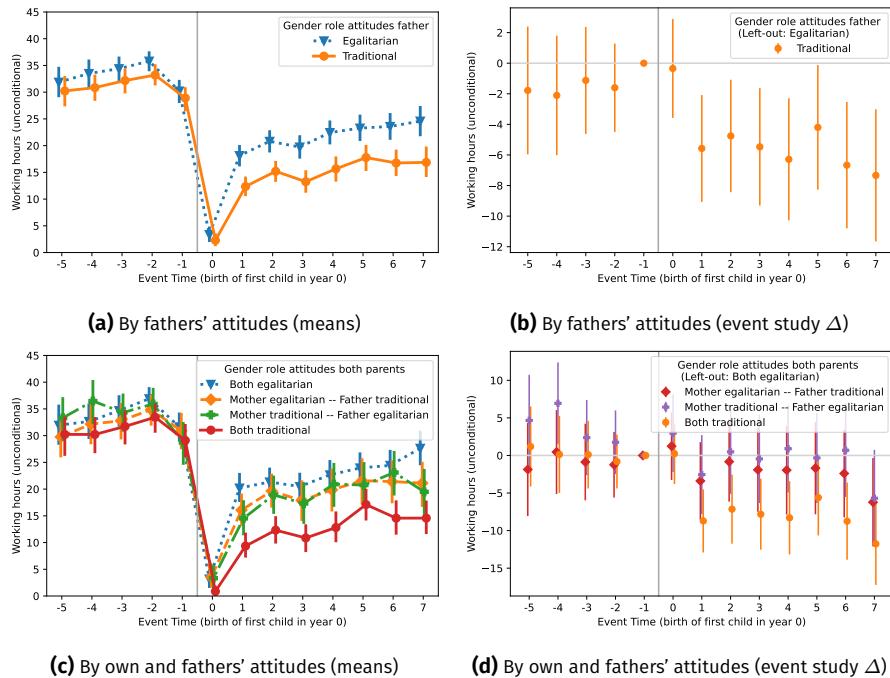
### B.1 Gender role attitudes of the fathers

In the top row of Figure B.1, we examine female labor supply depending on the gender role attitudes of their partner. The attitude groups of the fathers are based on a median split for all fathers such that for both mothers and fathers roughly 50% of the subjects are classified as traditional and egalitarian.<sup>18</sup> For brevity, we focus on unconditional working hours, although the results are very similar when looking at the extensive or intensive margin. The figure reveals that before the birth, working hours hardly differ, but afterwards mothers with a traditional partner work more than five hours less than those with an egalitarian partner.

We next show that gender attitudes of mothers and fathers both contribute to maternal labor supply. We interact the attitude groups of mothers and fathers which

18. When using the same splitting value as for mothers' attitudes, 58% of fathers would be classified as traditional, in line with the fact that men hold more traditional attitudes (as documented in Table 1).

leads to four groups where in 33% of couples, both parents hold egalitarian gender attitudes and in 29% both hold traditional attitudes. In 21% of the couples, the father holds traditional and the mother egalitarian attitudes, while in 17% of the couples, the father holds egalitarian and the mother traditional attitudes. The bottom row of Figure B.1 displays the labor supply differences between those groups around the birth of the first child with couples in which both parents hold egalitarian attitudes as the left-out group. If only one of the parents has traditional gender attitudes, maternal working hours are only slightly below those of all-egalitarian couples. Only if both parents have traditional gender attitudes, is female labor supply after the birth of the first child substantially and significantly lower.



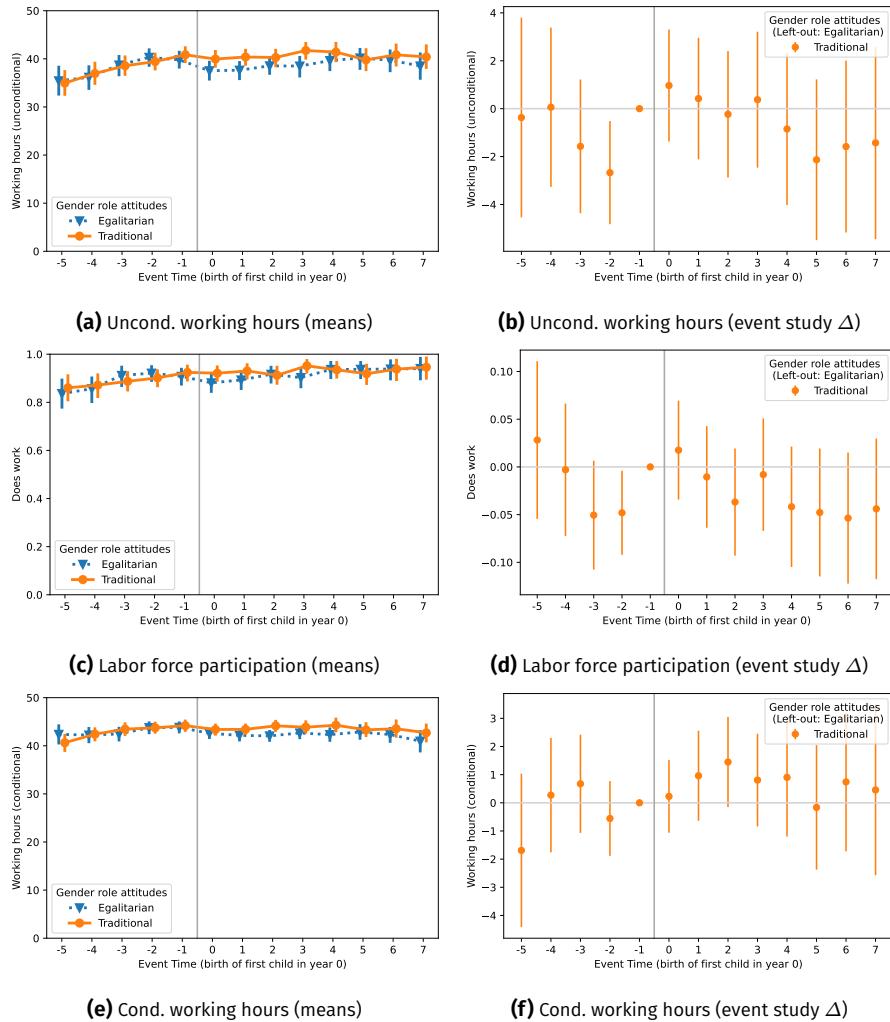
**Figure B.1.** Female (unconditional) working hours by fathers' gender role attitudes

**Notes:** The left panels depict means over time around childbirth by gender role attitude group (observed before the birth of the first child). The right panels depict the difference between groups in event study regressions as specified in Equation 1 (i.e. the  $\delta_k$  coefficients). The dependent variable is unconditional working hours. In the top row, the sample is split by gender role attitudes of the partner, and in the bottom row, by both their own and the father's attitudes which results in four groups: in 33% of couples, both parents hold egalitarian gender attitudes and in 29% both hold traditional attitudes. In 21% of the couples, the father holds traditional and the mother egalitarian attitudes, while in 17% of the couples, the father holds egalitarian and the mother traditional attitudes. Sample: observed at least twice before and twice after the birth of the first child. The vertical error bars display 95% confidence intervals.

## B.2 Labor supply of the fathers

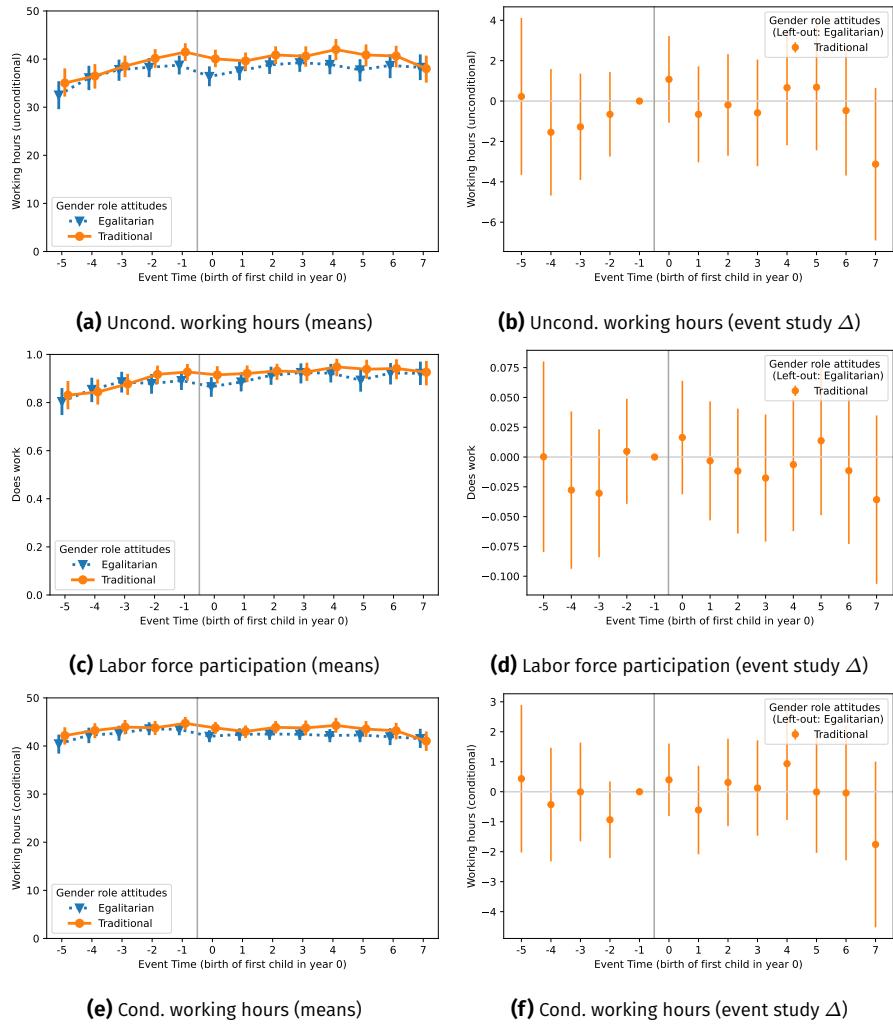
In this section, we examine the relation of gender role attitudes and paternal labor supply decisions. We first split the sample based on gender attitudes of their (female) partner, and then examine differences based on their own gender attitudes.

Figure B.2 replicates Figure 2 for labor supply of the fathers. The groups are built based on gender role attitudes of their (female) partners. Figure B.3 employs splits by their own gender role attitudes. In both cases, we do not detect a difference in the paternal labor supply adjustment after childbirth by gender role attitudes.



**Figure B.2.** Male labor supply around the birth of the first child by gender role attitudes of their partner

*Notes:* This figure replicates Figure 2 for labor supply of the fathers. The groups are built based on gender role attitudes of their (female) partners. Sample: observed at least twice before and twice after the birth of the first child.



**Figure B.3.** Male labor supply around the birth of the first child by own gender role attitudes

*Notes:* This figure replicates Figure 2 for labor supply of the fathers. The groups are built based on their own gender role attitudes. Sample: observed at least twice before and twice after the birth of the first child.

## C Components of the structural model

This section describes several components of the structural model and the empirical implementation of it in more detail.

### C.1 Tax and transfer system

We implement the German tax and transfer system as of 2018. We use the GETTSIM package<sup>19</sup>, which provides a detailed representation of taxes, social security contributions, several welfare transfers, as well as child-related transfers. We do not model unemployment benefits to avoid keeping track of the labor supply of the last period.

**Taxes.** The tax system adopts income splitting for married couples, which implies that each partner is taxed as if they earned half of the combined income. Due to the progressive nature of the tax rates, this arrangement provides substantial tax advantages to married couples that are increasing with the income gap and lead to high marginal tax rates for the lower-earning spouse. The tax rates are between 14 and 45%. We assume that all couples are married to avoid modeling the decision to marry.

**Social security contributions.** Social security contributions in Germany include health, long-term care, pension, and unemployment insurance. The employer and the employee pay all contributions at equal rates. The average contribution rates for an employee are 7.3% for health insurance, 1.275% for long-term care insurance, 9.3% for pension insurance, and 1.5% for unemployment insurance. No social security contributions and taxes are paid for monthly income below 450 EUR.

**Welfare transfers.** We model the three most relevant welfare transfers in Germany. While social assistance (Arbeitslosengeld II) is paid to households with no or very little income, households who have income but not enough to cover all necessary expenses receive housing allowance (Wohngeld) and, in case they have children, child allowance (Kinderzuschlag). The benefits depend on the households' income and assets, the number of household members and children, and the housing costs.

**Parental leave.** Paid parental leave is available for up to fourteen months, where each parent can claim at most 12 months. The replacement rate is 67% of the parent's decline in net income, but at least 300 EUR and at most 1,800 EUR per month. We assume that the mother takes up parental leave benefits during the twelve months after childbirth and the father does not take up any parental leave benefits. To calculate the benefit, we further assume that the mother worked full-time the year before childbirth.

19. See <https://gettsim.readthedocs.io/en/stable/>.

**Child benefits.** Child benefits are paid for each child up to the age of 17 (we abstract from the fact that children can get child benefits until 25 if they are still in education). In 2018, they amounted to 194 EUR for the first and second child and 200 EUR for the third child.

To save computation time, we pre-compute the tax and transfer system for a grid of gross income values of both partners, number of children, age of the youngest child, and human capital. We then estimate the relation of these variables to disposable household income using a flexible OLS regression, including interactions and quadratic terms. During the estimation of the model, we use these coefficients to predict disposable household income.

## C.2 Initial conditions

During the estimation of the model and for counterfactual analyses, we simulate lifetime trajectories for  $N_{sim} = 10.000$  subjects. The initial state variables for these subjects are drawn from the *estimation sample*, as described in Section 2, at age 24. In particular, we use information on observed gender role attitudes, the number of children, and the age of the youngest child. Furthermore, we use observed hourly wages, which we transform to initial human capital using the estimated human capital function. If the hourly wage is unobserved at age 24, we also wage information prior to or past that age. We use survey weights as provided by pairfam to draw the simulation sample. As weights vary over survey waves on the individual level, we use the mean of the weights over all observations.

## C.3 Childcare costs

We follow Geyer, Haan, and Wrohlich (2015) and set monthly childcare costs  $CC_t$  for a child younger than three years to 219 EUR for part-time care and 381 EUR for full-time care. For a child aged between three and six years, part-time childcare costs 122 EUR and full-time childcare 128 EUR.

We assume that if the youngest child is younger than three years old and the household has more than one child, the second youngest child is between three and six years old.

## C.4 Partner income

Following van der Klaauw (1996) and several other studies, we model the wage of the partner  $w_t^m$  as a quadratic function of the age of the woman to reduce the state space.

$$\log w_t^m(\text{age}_t; A) = \chi_0^A + \chi_1^A \text{age}_t + \chi_2^A \text{age}_t^2 \quad (13)$$

We estimate the  $(\chi_0^A, \chi_1^A, \chi_2^A)$  parameters separately for egalitarian and traditional mothers. When the partner is older than 45, we hold his income fixed at the level of a 45-year-old partner.

### C.5 Fertility

We estimate fertility as a quadratic function of the woman's age if the mother has no child. If she already has a child, the probability of having another child is a quadratic function of both her age and the age of the youngest child. Fertility drops to zero if the mother has three children or if she reaches age 45.

## D Numerical implementation details

This section describes the numerical implementation of the solution and simulation of the structural model and its estimation in more detail. The solution and estimation is done using the software package [LCM \(2023\)](#), while the estimation uses the package optimagic ([Gabler, 2024](#)) in combination with the optimizer Tranquilo ([Gabler, Gsell, Mensinger, and Petrosyan, 2024](#)).

### D.1 Solution

We solve the model over  $t = 1, \dots, 42$  periods. The recursive formulation of the model is given by

$$V_t(S_t) = \max_{l_t} \{U(C_t, l_t, o_t; A) + \beta \mathbb{E}[V_{t+1}(S_{t+1})]\}.$$

In the last period, the second term vanishes, which allows us to solve the model via backward induction. Since the model only contains discrete stochastic variables, the expectation can be replaced by a weighted sum

$$\mathbb{E}[V_{t+1}(S_{t+1})] = \sum_{s_{t+1}} \mathbb{P}[S_{t+1} = s_{t+1}] \cdot V_{t+1}(s_{t+1}).$$

We discretize the continuous variables in the model and compute the value function on all possible combinations of the discretized (and initially discrete) state variables. If we require to evaluate the value function on a point that is not in the grid, we use linear interpolation.

The continuous variable human capital is approximated by a grid of 250 uniformly spaced points between 0 and 21.

## D.2 Simulation

We simulate labor supply decisions for  $N_{sim} = 10.000$  subjects. Each simulated individual is endowed with an initial state  $S_0$ . In Section C.2, we describe how the initial states are computed from the data. Given the model solution, we can compute the optimal labor supply decision in state  $S_t$  for each time period  $t$ . After choosing the labor supply, the state variables are updated according to the stochastic transition equations, and we continue. The optimal decision is computed using forward iteration of the recursive formulation. Given the initial state  $S_0$ , we compute the optimal decision  $l_0^*$  as

$$l_0^* = \underset{l_0}{\operatorname{argmax}} \{U(C_0, l_0, o_0; A) + \beta \mathbb{E}[V_1(S_1)]\},$$

where  $V_1$  is taken from the solution step above. Note that this approach assumes that the agent does not know how their state variables evolve when making the decision.

## D.3 Estimation

For the estimation we utilize the package optimagic ([Gabler \(2024\)](#)), which allows us to easily apply bounds on the parameters during the method of simulated moments estimation. The minimization of the criterion function is done using the state-of-the-art non-linear least-squares optimizer [Gabler, Gsell, Mensinger, and Petrosyan \(2024\)](#). We perform a multistart optimization with 15 local optimizations that start near the initial parameter values.