

# Female labor supply, taxation and intergenerational spillovers

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## Abstract

Many governments strive to increase female labor force participation by reducing disincentives to work resulting from existing tax policies. However, the effects of taxation on overall female labor supply may be even larger if spillovers onto the next generation are taken into account. In this paper, I exploit a reform which abolished a tax subsidy for breadwinner families to show that this increased female labor supply and income. However, I also find a reduction in the labor supply of the daughters of these women. I do not find an effect on the labor supply of sons.

**Keywords:** Gender gaps, female labor force participation, maternal labor force participation, intergenerational transmission

**JEL codes:** J13, J16, J24,

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