A huge gender gap between men and women in terms of earnings has existed in the U.S. labor market for many decades. Previous research has focused on human capital, occupation, and discrimination in explaining the earning gap. This includes Bertrand (2011), Blau & Kahn (2016), and Olivetti & Petrongolo (2016). Another has emphasized the role of parenthood, see Goldin (2014), Adda et al. (2015), and Angelov et al. (2016). However, one of the biggest challenges is researchers did not have access to objective measures of performance resulting in the difficulty of comparing productivity within an industry and across each area of specialization. In this paper, the choice of the legal profession perfectly circumvents the long-standing problem by using two common measures of a lawyer's productivity. Therefore, it allows the authors to examine the mechanism of the gender gap in earnings in the law profession.

Next, the paper describes two main variables measuring a lawyer's productivity and the data as follows. In the law profession, billable hours and new client revenue raised are two consistent measures of a lawyer's productivity. The difference between them is the latter captures more dimensions of one's ability since accumulating new client revenue involves a good reputation, social network, and other aspects. In the comprehensive dataset of After the JD (AJD), it includes all lawyers first admitted to the bar in 2000. Subsequently, the survey took place in 2002 and 2007 respectively. As for the empirical strategy, the key variable used for identifications in the entire paper is the dummy variable, $Female_i$. The intuition behind it is looking at the change of the parameter of interest, gender coefficient, the basis for determining the importance of explaining gender performance gaps as new variables are included.

The preliminary result demonstrates the raw gap in mean log earnings between male and female lawyers is 18 log points. In other words, the coefficient of $Female_i$ is -0.181. After including the basic controls, firm and individual fixed effects, nearly one-half of the gap is still left unexplained. Nevertheless, when performance is also added to the control variables, the coefficient of $Female_i$ declines to -0.0581 and it is only significant at $\alpha = 0.1$, implying controlling for performance shrinks the raw gender gap by 50 $\%$ again. As a result, they conclude that about half the earnings gap can be explained by individual and firm-level control variables and most of the rest of the gap can be explained by productivity differences. Moreover, several variables, areas of law and square or cubic of new client revenue, are controlled in subsequent regressions as well, all obtaining insignificant coefficients.

Second, after knowing performance plays an important role in explaining the gender gap in earnings, the authors make a step further towards explaining the gender gap in performance. The gap is documented by comparing two coefficients of $Female_i$: one only with region fixed effect, and the other one adding firm, individual, and educational controls. The result shows that these controls only help explain a small share of the performance gap. Therefore, the paper investigates the underlying drivers of gender differences in performance and clarifies the channel between them by including the discussion of reverse causality.

As the paper explores the determinants of gender gaps in performance, three hypotheses are introduced:

potential employer discrimination, the presence of young children, and career aspirations to be a partner. However, discrimination seems to be an implausible explanation since the gender coefficient remains high and significant even though not receiving enough assignments and suffering from discounting hours by partners are considered.

Here, the paper turns its focus to the second and the third hypothesis. When individual, education, and firm-level variables are controlled, two-thirds of productivity gaps are still left unexplained. However, after including the presence of young children, nearly half of the unexplained gaps in billable hours are solved. In other words, these gender differences in hours billed are seriously affected by the presence of preschool-aged children in the household. As for the differences in new client revenue, the paper shows that aspirations not only play a crucial role in determining the differences in both hours billed and new client revenue, but also in explaining the gender gap in new client revenue. This result is based on observing the coefficient of $Female_i$ decrease from -0.299 to -0.146 (in magnitude) and become insignificant. Nevertheless, the concern about reverse causality between career aspirations and productivity occurs: one's career aspiration might be driven by good performance in the workplace. To solve this issue, the strategy of measuring the current aspiration is to avoid any responses possibly affected by current employers' feedback. With complemented argument discussed above, they conclude that differences in billable hours and new client revenue can be explained respectively to a great extent by the fact that women take a higher burden of caring for childcare and have lower career aspirations. Apart from these three hypotheses, overbilling, networking, working time during weekends are also examined, but the gender gap still exists.

Finally, I outline two concerns/questions. First, whether those detected determinants of performance are still valid and whether performance gaps can still explain nearly half of the differences in gender gaps in career outcome using the current data. The possible argument is nowadays high-skilled workers can work from home, which might average the burden of taking care of children among men and women. Second, even though there is no evidence that female lawyers systematically work in the field with lower hours billed, I wonder whether areas of specialization can explain more gender gaps in performance if they can do a counterfactual prediction of different combinations of the proportion of male and female working in each specialization area.

In conclusion, this paper first describes a gender gap in earnings between men and women and documents that male lawyers outperform women counterparts by a large margin by exploiting two productivity measures, billable hours and new client revenue. Then, it shows gender differences in performance can explain a large share of the earning gap that is unexplained if only individual and firm characteristics are controlled. Next, it investigates the underlying drivers of gender gaps in performance. With a series of regressions, it concludes both the presence of preschool-aged children in the household and career aspirations are two crucial determinants. Last but not least, the implication is the earning inequality among gender would not decrease in a short time.