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Marriage Rights
and the
Household Division of Labor

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Background

The Household Division of Labor

- Extensive literature on DoL in different-sex couples around the world (via labor force and time-use surveys) (e.g. Lam et al. 2012); unmarried couples more egalitarian in time spent than married couples (e.g. Dominguez-Folgueras 2013)

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- Same-sex cohabiting couples more egalitarian than different-sex couples (Schneebaum 2013; Giddings et al. 2014)

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- Same-sex cohabiting couples more egalitarian than different-sex couples (Schneebaum 2013; Giddings et al. 2014)

- This study: what is the relationship between three institutions related to couple recognition (joint taxation; alimony rights; marriage) and a household DoL?

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- Same-sex cohabiting couples more egalitarian than different-sex couples (Schneebaum 2013; Giddings et al. 2014)

- This study: what is the relationship between three institutions related to couple recognition (joint taxation; alimony rights; marriage) and a household DoL?

- Use variation in access to these institutions for (same-sex) couples to measure effects

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Contribution

The RQ and contribution of this study

- Does access to **joint taxation** incite a household DoL?
- Does access to **alimony** incite a household DoL?
- Does access to **marriage** incite a household DoL?

Contribution

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    - Note that marriage always implies former two, but not the other way around

Contribution

The RQ and contribution of this study

- Does access to **joint taxation** incite a household DoL?
- Does access to **alimony** incite a household DoL?
- Does access to **marriage** incite a household DoL?
    - Note that marriage always implies former two, but not the other way around
- Which institution has stronger effects?
    - Tells us about the relative strength of **legal** and **financial** versus **social** institutions in affecting labor market participation/work decisions

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Variation in State Law Changes

Table: Timing of legal changes in 50 states and Washington, DC

Year	Joint Tax Filing	Alimony	Marriage
2000	VT	VT	
2004	MA, NJ	MA	MA
2005		CT, CA	
2006	CT	DC	
2007	CA, DC	NJ	
2008	OR	NH, OR, WA	CT
2009	IA	IA, NV	VT, IA
2010			NH, DC
2011	IL, NY	IL, NY, RI	NY
2012	DE, HI, ME	DE, HI, ME	ME, WA
2013	MD, MN, NM, RI	CO, MD, NM, MN	(8)
2014	(14)	(15)	(18)
2015	(11)	(15)	(16)

Notes: States without separate tax rates for couples are not included in the joint tax filing column.

Data

Data come from the 2003-2016 American Community Survey

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Data

Data come from the 2003-2016 American Community Survey

Couple Types

- Based on household roster: need sex and relationship to hh'er
- Four couple types: different-sex married; different-sex unmarried; same-sex male; same-sex female
- "Married" same-sex couples first recognized in 2013
- Several thousand SSCs in data each year (circa 0.5% of all couples)

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Sample Restrictions

- Both individuals in couple aged 18-64
- Neither person veteran

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Division of Labor Measures

Both Participate

- The share of couples in which both members of the couple participate in the labor force

Both Work Full-Time

- The share of couples in which both members of the couple work full time ($\geqslant 35$ hours/week)

Absolute Difference

- The absolute difference in the number of hours worked by people in the couple

Ratio

- The ratio of hours worked of the people in the couple ($0 \leqslant ratio \leqslant 1$)

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Independent Variables

Independent Variables

- Couple-level controls for race, ethnicity, age, disability, education, highest income, state, year, N children
  - For example: multiracial (white-black); one Hispanic; aged 25-34 and 35-44; none disabled; both HS degree; highest income is $42,000, one child

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- Plus state/year fixed effects: unemployment rate; GDP/capita; anti-discrimination laws

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- Plus state/year fixed effects: unemployment rate; GDP/capita; anti-discrimination laws
- DV for age category of the youngest child (0-1; 2-5; 6-17)

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Descriptives: DoL :: Different-Sex Married Couples

	None	Taxation	Alimony	Marriage
Both Participate	0.5887	0.5740	0.5715	0.5799
	(0.001)	(0.000)	(0.000)	(0.001)
Both FT	0.4815	0.4603	0.4534	0.4645
	(0.001)	(0.000)	(0.000)	(0.001)
Abs. Difference	20.46	21.03	21.02	20.75
	(0.020)	(0.014)	(0.017)	(0.021)
Ratio	0.56	0.54	0.53	0.54
	(0.000)	(0.000)	(0.000)	(0.000)

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Descriptives: DoL :: Same-Sex Male Couples

	None	Taxation	Alimony	Marriage
Both Participate	0.7003	0.7084	0.7175	0.7181
	(0.006)	(0.004)	(0.004)	(0.005)
Both FT	0.5905	0.5845	0.5887	0.5923
	(0.006)	(0.004)	(0.005)	(0.006)
Abs. Difference	15.93	16.15	15.85	15.57
	(0.234)	(0.137)	(0.161)	(0.193)
Ratio	0.65	0.65	0.65	0.66
	(0.005)	(0.003)	(0.003)	(0.004)

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Descriptives: DoL :: Same-Sex Female Couples

	None	Taxation	Alimony	Marriage
Both Participate	0.6804	0.6875	0.6933	0.6960
	(0.006)	(0.004)	(0.004)	(0.005)
Both FT	0.5466	0.5483	0.5376	0.5425
	(0.006)	(0.004)	(0.005)	(0.006)
Abs. Difference	16.18	15.94	15.85	15.75
	(0.217)	(0.134)	(0.157)	(0.187)
Ratio	0.63	0.64	0.64	0.64
	(0.005)	(0.003)	(0.003)	(0.004)

▸ DS Unmarried

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Descriptives: Children

	Share with child, youngest aged			
	0-1	2-5	6-17	N kids
Different-Sex Married	10.2	14.1	30.0	1.03
Different-Sex Unmarried	12.0	13.2	18.4	.75
Same-Sex Male	3.1	4.6	9.4	.37
Same-Sex Female	5.4	7.9	17.6	.53

Econometric modeling: DiD

Step 1: Basics of the DoL

$$Y_{ist} = \alpha + \beta_1 taxes_{st} + \beta_2 alimony_{st} + \beta_3 marriage_{st}+ \qquad (1)$$
$$\beta_X X_{ist} + \beta_t I_t + \beta_s I_s + e_{ist}$$

Econometric modeling: DiD

Step 1: Basics of the DoL

$$Y_{ist} = \alpha + \beta_1 taxes_{st} + \beta_2 alimony_{st} + \beta_3 marriage_{st} + \\ \beta_X X_{ist} + \beta_t I_t + \beta_s I_s + e_{ist} \tag{1}$$

Step 2: The role of children

$$Y_{ist} = \alpha + \beta_1 child(age)_{ist} + \\ \beta_2 taxes_{st} + \beta_3 taxes_{st} * child(age)_{ist} + \\ \beta_4 alimony_{st} + \beta_5 alimony_{st} * child(age)_{ist} + \\ \beta_6 marriage_{st} + \beta_7 marriage_{st} * child(age)_{ist} + \\ \beta_X X_{ist} + \beta_t I_t + \beta_s I_s + e_{ist} \tag{2}$$

Same-Sex Male Couples

Model without children: Men

	Both participate	Both FT	Abs. Diff.	Ratio
Taxation	-0.025***	-0.020**	0.387	-0.014*
	(0.007)	(0.007)	(0.265)	(0.006)
Alimony	0.017*	0.024**	0.021	0.008
	(0.007)	(0.008)	(0.282)	(0.006)
Marriage	-0.002	-0.005	-0.525	0.004
	(0.009)	(0.009)	(0.333)	(0.007)
N	73004	73004	73004	70124

DoL higher when both participate negative; both FT negative;
absolute difference positive; ratio negative

Same-Sex Male Couples; Model with Children

Model with children: Men

	Both participate	Both FT	Abs. Diff.	Ratio
Youngest Child < 2	-0.160***	-0.156***	6.877***	-0.168***
	(0.016)	(0.018)	(0.632)	(0.013)
Youngest Child 2-5	-0.118***	-0.124***	6.747***	-0.135***
	(0.013)	(0.014)	(0.513)	(0.011)
Youngest Child 6-17	-0.051***	-0.049***	0.918	-0.027*
	(0.013)	(0.014)	(0.501)	(0.011)

Same-Sex Male Couples; Model with Children; Taxation

Model with children: Men

	Both participate	Both FT	Abs. Diff.	Ratio
Joint Taxation	-0.011	-0.006	-0.081	-0.003
	(0.007)	(0.008)	(0.277)	(0.006)
Tax × Child < 2	-0.045*	-0.021	1.512	-0.019
	(0.022)	(0.024)	(0.846)	(0.018)
Tax × Child 2-5	-0.054**	-0.077***	2.450***	-0.063***
	(0.018)	(0.019)	(0.689)	(0.015)
Tax × Child 6-17	-0.051***	-0.049***	0.918	-0.027*
	(0.013)	(0.014)	(0.501)	(0.011)

Same-Sex Male Couples; Model with Children; Alimony

Model with children: Men

	Both participate	Both FT	Abs. Diff.	Ratio
Alimony	0.012	0.019*	0.272	0.003
	(0.008)	(0.008)	(0.294)	(0.006)
Alimony $\times$ Child < 2	-0.013	-0.016	-0.907	0.010
	(0.028)	(0.031)	(1.082)	(0.023)
Alimony $\times$ Child 2-5	0.002	0.008	-2.637**	0.051**
	(0.023)	(0.025)	(0.890)	(0.019)
Alimony $\times$ Child 6-17	0.022	0.008	0.502	-0.003
	(0.017)	(0.018)	(0.650)	(0.014)

Same-Sex Male Couples; Model with Children; Marriage

Model with children: Men

	Both participate	Both FT	Abs. Diff.	Ratio
Marriage	-0.006	-0.012	-0.173	-0.003
	(0.009)	(0.010)	(0.341)	(0.007)
Marriage × Child < 2	0.056	0.054	-1.897	0.064*
	(0.032)	(0.035)	(1.229)	(0.026)
Marriage × Child 2-5	0.028	0.066*	-1.748	0.038
	(0.027)	(0.029)	(1.032)	(0.022)
Marriage × Child 6-17	0.028	0.054*	-3.867***	0.064***
	(0.019)	(0.021)	(0.744)	(0.016)

Same-Sex Female Couples

Same-Sex Female Couples

Model without children: Women

	Both participate	Both FT	Abs. Diff.	Ratio
Taxation	-0.023***	-0.002	0.112	-0.005
	(0.007)	(0.007)	(0.254)	(0.006)
Alimony	0.013	0.003	-0.374	0.011
	(0.008)	(0.008)	(0.276)	(0.006)
Marriage	0.014	0.027**	0.049	0.006
	(0.009)	(0.009)	(0.317)	(0.007)
N	77570	77570	77570	74107

DoL higher when both participate negative; both FT negative;
absolute difference positive; ratio negative

Same-Sex Female Couples; Model with Children

Model with children: Women

	Both participate	Both FT	Abs. Diff.	Ratio
Youngest Child < 2	-0.168***	-0.138***	7.110***	-0.173***
	(0.013)	(0.014)	(0.465)	(0.010)
Youngest Child 2-5	-0.100***	-0.144***	5.669***	-0.139***
	(0.011)	(0.011)	(0.393)	(0.009)
Youngest Child 6-17	-0.083***	-0.065***	2.613***	-0.049***
	(0.008)	(0.008)	(0.286)	(0.006)

Same-Sex Female Couples; Model with Children; Taxation

Model with children: Women

	Both participate	Both FT	Abs. Diff.	Ratio
Joint Taxation	-0.023**	-0.007	0.217	-0.010
	(0.007)	(0.008)	(0.273)	(0.006)
Tax $\times$ Child < 2	-0.013	0.003	-0.366	0.013
	(0.018)	(0.019)	(0.651)	(0.014)
Tax $\times$ Child 2-5	-0.001	0.003	-0.739	0.028*
	(0.015)	(0.016)	(0.551)	(0.012)
Tax $\times$ Child 6-17	0.010	0.024*	-0.195	0.009
	(0.011)	(0.012)	(0.395)	(0.009)

Same-Sex Female Couples; Model with Children; Alimony

Model with children: Women

	Both participate	Both FT	Abs. Diff.	Ratio
Alimony	0.005	-0.005	-0.062	0.004
	(0.008)	(0.009)	(0.302)	(0.007)
Alimony × Child < 2	-0.004	-0.033	-0.362	0.006
	(0.023)	(0.024)	(0.835)	(0.019)
Alimony × Child 2-5	0.059**	0.085***	-1.495*	0.028
	(0.019)	(0.021)	(0.702)	(0.016)
Alimony × Child 6-17	0.020	0.020	-0.992*	0.019
	(0.014)	(0.015)	(0.506)	(0.011)

Same-Sex Female Couples; Model with Children; Marriage

Model with children: Women

	Both participate	Both FT	Abs. Diff.	Ratio
Marriage	0.010	0.029**	0.050	0.005
	(0.009)	(0.010)	(0.340)	(0.008)
Marriage × Child < 2	0.051*	0.065*	-1.715	0.050*
	(0.024)	(0.026)	(0.882)	(0.020)
Marriage × Child 2-5	-0.032	-0.044*	0.976	-0.020
	(0.020)	(0.022)	(0.737)	(0.016)
Marriage × Child 6-17	0.022	-0.011	0.151	0.002
	(0.014)	(0.015)	(0.528)	(0.012)

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The Household Division of Labor

The results suggest...

- of the three institutions studied here, joint taxation seems increase the DoL most
- for men, joint taxation affects the probability of both working full-time, both participating, and the ratio of hours worked
- for women, joint taxation affects the probability of both participating
- children impact the DoL in the expected ways, but are generally unrelated to how taxation/alimony/marriage affect the DoL

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Comments/Questions/Discussion welcome!

Now and at
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Descriptives: DoL :: Different-Sex Unmarried Couples

	None	Taxation	Alimony	Marriage
Both Participate	0.6802	0.6724	0.6791	0.6892
	(0.001)	(0.001)	(0.001)	(0.002)
Both FT	0.5247	0.5107	0.5036	0.5194
	(0.002)	(0.001)	(0.002)	(0.002)
Abs. Difference	16.42	16.88	16.65	16.51
	(0.054)	(0.047)	(0.053)	(0.059)
Ratio	0.62	0.61	0.61	0.62
	(0.001)	(0.001)	(0.001)	(0.001)

▸ Same-Sex Female