

# How long do early career decisions follow women? The impact of industry and firm size history on the gender and motherhood wage gaps

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Abstract

We add to the gender wage gap literature by considering how characteristics of past employers are correlated with current wages and whether differences between the work histories of men and women are related to the persistent gender wage gap. Our hypothesis is that women have spent less time over the course of their careers in higher paying industries and have less job- and industry-specific human capital and that these characteristics are correlated with male-female earnings differences. Additionally, we expect that difference in the work histories between women with children and childless women might help explain the observed motherhood wage gap. We use unique administrative employer history data to conduct a standard decomposition exercise to determine the impact of differences in observable job history characteristics on the gender and motherhood wage gaps. We find that industry work history as a whole does not significantly contribute to earnings differences, but this is due to two opposing effects. The distribution of work experience across industries does significantly contribute to the wages gaps, but the share of experience spent in the current sector works against earnings differences. These two effects offset each other, resulting in a net industry history impact that is not significant.

## I. Introduction

Much recent discussion has centered on the fact that a gap remains between the wages of men and women, even after controlling for women's education levels, occupations, years of work experience, and current employer characteristics. Our study seeks to add to this literature by considering how characteristics of past employers are correlated with current wages and whether differences between the work histories of men and women are related to the persistent gender wage gap. Our hypothesis is that women have spent less time over the course of their careers in

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higher paying industries and have less job- and industry-specific human capital. Hence, even when controlling for current job characteristics, women are paid less.

There is much evidence in the literature that women's labor force attachment is strongly related to fertility decisions, and it is well established that mothers earn less than non-mothers do. Much of the gender wage gap could in fact be due to fertility-related work decisions. We examine how women with children are different from women without children and expect that a similar work history story could aid in explaining the motherhood wage gap, or family gap as it is also known in the literature. Women with children may spend less time in specific, higher-paying industries for several reasons. They might choose industries and occupations with greater flexibility over higher paying jobs and might also value non-wage benefits, such as health insurance, as desirable tradeoffs for compensation.<sup>2</sup>

To answer these questions we consider a cohort of men and women born between 1956 and 1968 taken from the 2004 and 2008 panels of the Survey of Income and Program Participation. Using survey job reports from 2004 and 2008, we are able to control for most of the traditional individual and current (as of the survey date) employer characteristics that influence wages. We then turn to administrative data to provide us with a lengthy employer history, extending back to when our survey respondents were in their early twenties. We look at differences in the industry distributions at points in the mid-twenties, thirties, and forties and measure the share of work experience spent in major industry sectors and firms of different sizes. We include these summary measures in a standard decomposition exercise to determine the impact of differences in these observable characteristics on the gender and motherhood wage gaps.

While other studies have examined the impact of industry distribution and interindustry wage differentials on the overall gender wage gap, we know of no other study that considers the cumulative effect of work history by industry on the difference in mid-career earnings. Other studies indicate that industry is an important contributor to the gender wage differential. Sorensen (1991) and Blau and Kahn (1992a) found that changes in the gender distribution across industries accounted for between 10% and 16% of the decrease in the gender wage gap from the

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<sup>2</sup> See Felfe (2012) and Ameudo-Dorantes and Kimmel (2008).

late 1970s to the early 1980s. O'Neill and Polachek (1993) calculated a much larger impact, estimating that between 35% and 42% of the shrinking of the gender pay gap between 1977 and 1989 was due to changes in the gender industry distribution. Using March 1988 CPS data, Fields and Wolff (1995) show that between 15% and 19% of the overall gender wage gap can be explained by differences in the distribution of men and women across industries while between 12% and 22% of the gap is accounted for by male-female differences in interindustry wage differentials. We take advantage of our rich employer history in order to capture not only the impact of current industry on wages but also the effect of early career industry choices.

In addition to industry, we consider job tenure and create summary measures of the number of jobs individuals held in their twenties, thirties, and early forties, as well as counts of the number of jobs they held within tenure categories. Turnover across a career may be beneficial if it represents job searches that lead to better job matches and/or promotion opportunities. However, turnover can also be detrimental if it is related to the development of less firm- and industry -specific human capital that in turn is correlated with lower wage growth. Our decomposition method will allow us to investigate how men, women with children, and women without children of this cohort differ in terms of their observable tenure histories and also whether tenure is rewarded differently for the three groups. While many other studies have explored differences in job turnover by gender as an explanation for the gender wage gap, conclusions on the subject are somewhat mixed. Many of these explanations depend only on job quits or job separations, i.e., transitions to nonemployment, but Royalty (1998) argues that it is important to distinguish between job-to-job and job-to-nonemployment transitions. Royalty (1998) finds that job turnover varies by gender differently for lower educated and higher educated workers, but in the end, turnover differences are not a persuasive explanation for the gender wage gap. In contrast, Erosa et al. (2002) conclude that fertility decisions lead to gender differences in turnover rates, and this has a long lasting impact on wages. They attribute nearly the entire gender wage gap that is attributed to differences in experience by Blau and Kahn (2000) to differences in job turnover between men and women. Additionally, Erosa et al. (2002) note that losses of job-specific capital (due to career interruptions) cannot explain the motherhood wage gap, because women who interrupt their careers when giving birth are self-selected from those with low job tenure. In our model, we address these possibilities by including measures of experience, job tenure, and job turnover in our analysis.

Since our analysis involves following a specific cohort of women and men over time, we cannot shed light directly on the gender and motherhood wages gaps in the cross-section of American workers and how these wage gaps have changed over time. However, our cohort offers an interesting look at the life cycle of men and women and highlights the way in which earnings inequalities between men and women and mothers and non-mothers change as the cohort ages. Inequality may increase or decrease depending on how observable characteristics and their market return change, how labor supply changes, and how attitudes in the workplace towards women change. Since our data do not contain information about historical hours or weeks worked, we cannot fully disentangle these separate causes. Instead, we show a picture of the sum total of these effects over ages 22 to 40 and then use a decomposition approach to examine wages at the end point of our time period.

We first document that men and women and mothers and non-mothers have different work history characteristics. Men and women are distributed differently across industries at ages 25, 30, and 40, and they begin their careers distributed differently across small and large firms, though these differences shrink as the sample ages. Men have had more employers earlier in their careers, but by age 40, women have largely caught up to men with their number of jobs. Mothers are distributed differently across industries at all ages than women without children, and as expected, they are more likely to be non-earners. Mothers and non-mothers are not distributed differently across different sized firms at younger ages, but by age 40, non-mothers are more likely to work some of the larger firms. We also find that mothers have more commonly held fewer jobs than non-mothers have at every age.

We estimate the gender wage gap to be about 20% and the motherhood wage gap to be about 12%. Differences in observable characteristics accounts for 64% of the gender wage gap and the entire motherhood wage gap; current job characteristics are the most important explanatory factor of both earnings differences. We find that firm size history does not impact the gender wage gap but does have a small effect on the motherhood wage gap; the number of jobs held does not contribute to either earnings difference. Although industry history as a whole is not a significant contributor to the wage gaps, this is due to two opposing effects: the percent of working years spent in each industry contributes to earnings differences and the percent of working years spent in one's current sector works against earnings differences. That is, if

women had career industry distributions similar to men and mothers to non-mothers, the wage gaps would shrink. But if women spent more time in the current sectors of men and similarly for mothers and non-mothers, the wage gaps would actually increase. Thus, we find that employer history overall is not an important explanatory factor of either wage gap.

Section II below discusses the background literature. We describe the data in Section III and present the statistical model in Section IV. Then Section V presents and discusses the results, and Section VI concludes.

## **II. Background Literature**

Much of the recent literature on the gender wage gap has focused on trends over time, and while the gap is still present, it has narrowed significantly in the last 30 years. Using data from the Current Population Survey, the Bureau of Labor Statistics reports that in 1979, the median weekly earnings of full-time female workers were 63.5% of male workers' earnings. This ratio increased to 70% in 1989 and to then to 76.3% in 1999. In the second quarter of 2013, women's weekly earnings were 81.7% of men's. When using average hourly wage rates, the gender wage gap is smaller but shows a similar trend. Both measures show a substantial gain in women's earnings relative to men, especially notable given the increase in overall earnings inequality over the time period. However, in recent years, the gap has stabilized, and women's gains have slowed.

In comparing the earnings of men and women, most studies use a human capital approach where differences in productivity between the groups are used to explain the wage gap. Statistical decomposition techniques then show how much of the gap is due to gender differences in observable characteristics and how much of the gap is unexplained. The unexplained portion is attributable to other unobserved explanatory factors or possibly to discrimination against women. Researchers have identified several important factors that can explain a large portion of the wage gap: education, occupation, work experience, career interruptions, and industry. In their study of women aged 25 to 34 in 2000, DiNatale and Boraas (2002) show that as women have become more educated, and, indeed, have surpassed men in the number receiving bachelor's degrees (Cataldi et al., 2001), they have increased their attachment to the labor force

and moved more frequently into traditionally male-dominated occupations. As a result, the gender earnings gap has narrowed significantly.

The relationship between work experience, job tenure, labor force interruptions, and earnings is well documented, and many studies have demonstrated that a large portion of the gender pay gap is due to differences in work experience between men and women.<sup>3</sup> O’Neill (2003) finds that actual work experience, as opposed to potential work experience, which obscures career interruptions, accounts for almost the entire explained portion of the wage gap. The presence of children, especially young children, is strongly related to work participation and hours of work. Industry and occupation are also important determinants of earnings and the wage gap. Using detailed industry categories, Fields and Wolff (1995) find that the combined effects of differences in the interindustry wage differentials of men and women and differences in the distribution of men and women across industries can explain about one-third of the overall gender wage gap. Women who plan to have children are also more likely to choose occupations and industries that are more accommodating to time away from the labor force and working fewer hours.

Most researchers have estimated the motherhood wage gap to be in the range of 5 to 20 percent, and there is some evidence that the gap has increased in recent years.<sup>4</sup> If fertility-related work choices are responsible for much of the gender wage gap, then similar explanatory factors of the gender wage gap can explain the gap in pay between mothers and childless women. In particular, loss in human capital during time out of the labor force after having children and choice of sector and job have been found to contribute to the motherhood wage gap. Other reasons for the pay gap have also been explored in the literature: unobserved heterogeneity, institutional features of the labor market, compensating wage differentials, and discrimination.

Differences in education, occupation, and work experience contribute to the difference in earnings, but as Lips (2013) points out, there are limits to this approach. Lips (2013) argues that the circumstances and background in which men’s and women’s pay are compared are not equal, and so the comparison of wages is not necessarily fair. The gender pay gap varies depending on

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<sup>3</sup> See, for example, Light and Ureta (1990), Kim and Polacheck (1994), Wellington (1993), and Eiler (1993).

<sup>4</sup> See Waldfogel (1998).

the unit of measurement (median hourly pay, median weekly earnings, or median annual income), and each of these measures has its drawbacks. Many workers' wages are not necessarily hourly wage rates, e.g., if a worker is salaried or works overtime. When a worker is salaried, weekly hours can range widely. Furthermore, an inaccurate comparison will occur when workers are compensated according to tasks completed rather than time spent. Hourly wage rates do not consider the cost or impact of retirement and health care plans or other types of compensation including bonuses and stock options. Several differences between men and women's employer and work choices that are an important determinant of the gender wage differential as well as the motherhood wage gap are also not available in most data sets. There is evidence that women, especially mothers, may value non-wage benefits more than men do and hence take a greater proportion of their compensation in the form of benefits. Additionally, women, especially working mothers, are more likely than men to value family-friendly work policies, such as flexible schedules and paid maternity leave.<sup>5</sup>

While it is important to keep these criticisms in mind, much can still be gained from analyzing the impact of observables on the gender wage gap. Our data offers a unique opportunity to analyze the impact of several important observable job history characteristics that have not been studied previously.

### **III. Data Description**

The initial sample of individuals used in this analysis comes from the 2004 and 2008 SIPP panels.<sup>6</sup> Our sample includes respondents who were no older than 22 in 1978, had valid linked administrative data, were at least 40 years old by the time of the SIPP panel, answered the marital and fertility history questions in the SIPP, and reported holding a job in the first full year of their SIPP panel. Thus, our sample has individuals from the 2004 SIPP panel born between 1956 and 1964 and from the 2008 panel born between 1956 and 1968. From the SIPP, we know the respondent's level of education, number of children, marital history up to three marriages, and current job characteristics: industry, occupation, union status, job tenure, firm size, multi-

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<sup>5</sup> See, for example, Goldin (2014) and Waldfogel (1998).

<sup>6</sup> The SIPP samples are not designed to be representative of the U.S. population without the use of appropriate sampling weights; therefore, results from this sample are not representative of the U.S. population. All estimates and results presented here are unweighted.

unit status of the firm, and type of firm (for-profit, non-profit, local, state, or federal government). We use reported start and end dates, monthly earnings, and usual weekly hours worked (reported once every four months) to calculate an annualized hourly wage rate equal to the sum of all monthly earnings in the first full panel year divided by the sum of total hours worked per month across all months for the same year. When SIPP respondents held more than one job in the first full panel year, we chose the job with the longest tenure.

To obtain work history information, we utilize linked W-2 tax form information provided to the Census Bureau by the Social Security Administration (SSA). The W-2 records provide earnings in each year from 1978 to 2009, broken down by employers. The W-2s also provide an employer identification number (EIN) which in turn links to the Business Register, the master list of all businesses operating in the United States, maintained by the Census Bureau as the sampling frame for firm-level surveys. Hence, the W-2 records provide the basic history of how many years an individual has worked and a list of employers, and the Business Register provides characteristics of those employers including industry, firm size, and whether the firm was a multi- or single unit business.

Industry classification changes over time, both due to changes in what the firm produces and also due to changes in standard industry codes. During the time period covered by our data (1978-2009), the United States switched from the Standard Industrial Classification (SIC) system to the North American Industrial Classification System (NAICS) as the official industry classification system. Thus, in order to accurately track the flow of workers between industries, we use a longitudinally edited form of the Business Register (BR) called the Longitudinal Business Database (LBD). This file contains a 2007 NAICS code for most establishment-year pairs.

There are some W-2 jobs that do not match to the LBD. For these cases, we try to match to the annual Business Register files. If matching to the Business Register is successful, we then convert the reported industry to a 2007 NAICS code using our own approximate crosswalk of major SIC and NAICS sectors. If we cannot match to either the annual BR files or the LBD, we assign a NAICS sector based on the job type code found on the W-2 record. The two main job types that do not match to the BR and LBD are self-employment and local government. However, there are a few W-2 reports that are coded as regular employment but still do not



match. We code these as having a missing NAICS sector. Overall, between 1978 and 2010, there are 1,102,784 job-year observations for the SIPP respondents in our sample, of which 91.1% match to the LBD or BR, 5.3% are self-employment, 1.3% are state and local government, and 2.3% are missing.

Of job-year observations that match to the LBD or BR, 53% of jobs over this time period are with single-unit firms. These companies have a single industry classification and generally operate in only one location. For these types of employers, assigning the SIPP respondent an industry code is straightforward. However, the remaining jobs are with multi-unit firms, meaning the firm operates separate units in multiple locations, and these units may or may not be in the same major NAICS sector. In our data, 27% of firms are multi-units but only operate in one major NAICS sector while 20% are multi-units that operate in at least 2 different major NAICS sectors. For these jobs, it is unclear how to assign an industry code to the worker since the W-2 gives only the parent company identifier and not the actual establishment identifier. In these cases, we create a weight for each NAICS sector found within a company. The weight for a given sector is equal to the percentage of total company employment working at establishments in that sector. Weights sum to one across all the NAICS sectors present in a given company. For .15% of jobs, the industry code is missing on the LBD and BR. We create a “missing” sector for these cases and the cases where the EIN is not found in the LBD and BR.

Our goal is to use the job-level data to create historical summary measures of how many years an individual spent in each different NAICS sector and at firms of different sizes. To accomplish this, after merging our master list of jobs from the DER to the LBD and BR, we next subset to job-year observations between age 22 and the time of the observed SIPP job (i.e. first full year of the SIPP panel) and sum the number of years spent in each sector and in each firm size category. If an individual works at a company with two NAICS sectors, we give each sector credit for a fraction of the year corresponding to the employment weight. For example, if an individual works at a multi-unit company with establishments in both the manufacturing and wholesale trade sectors, where the manufacturing sector makes up 60% of employment and hence has a weight of 0.6, we add 0.6 to the total years spent in manufacturing and 0.4 to the total years spent in wholesale trade. If an individual holds more than one job in a year, we weight each job by the percentage of that year’s total earnings associated with the job. To

continue the example above, if the person had a second job at a single-unit company in retail trade, and this job was responsible for 20% of the total earnings from that year, we would add .20 to total years spent in retail trade and  $(.8*.6)=.48$  to years spent in manufacturing and  $(.8*.4)=.32$  to years spent in wholesale trade. Thus, the total years spent in each NAICS sector is a weighted sum and reflects both the job industry composition of employment and the individual industry composition of earnings within a year.

For 2.25% of firms, even after matching to a valid NAICS sector from the BR/LBD, there is zero total employment reported. For these cases, if the firm is a single unit or a multi-unit with only one sector, we give full weight to the non-missing NAICS sector. If the firm is a multi-unit with other sectors that have positive total employment, we give zero weight to the sector with missing employment. If none of the multiple sectors have positive employment reports, we then set the NAICS sector to missing since we cannot assign weights across different sectors without employment totals.

There are alternative methods to assigning employer industry to SIPP respondents working for multi-unit firms, and a future data appendix will explore the effect of these other choices on our results. However, we believe that this method captures differences in employers that are important. Having experience in a manufacturing/retail giant is very different from having experience in a small manufacturing-only firm. Our ultimate goal is to compare differences between men and women, and since we are assigning NAICS sectors consistently for men and women, we should be able to do a meaningful analysis of gender differences, despite the advantages and disadvantages of our chosen industry assignment method.

In addition to summing the number of years spent in each major NAICS sector, we also count the number of years an individual is employed at firms of various sizes. We categorize all firms into eight groups and count years for each group. We use EIN-level employment totals so we do not have to weight within a firm as we did with NAICS sector. We do however weight by earnings in the same manner as we did for industry. Each job counts as a percentage of the year based on the ratio of job annual earnings to total annual earnings.

After calculating total number of years in each NAICS sector and firm size category, we create a count of total years with positive earnings. To handle the different lengths of time

available to accumulate work experience due to differences in birth years, we create a percentage of years with positive earnings as the ratio of years with positive earnings to total years between age 22 and the first full year of the SIPP panel. We then create percentages of time spent in each industry category as the ratio of years in the industry to years with positive earnings. The industry percentages sum to one and describe the distribution of time across industries in the years when there were positive earnings. We use the same method to calculate percentage of years in each firm size category.

We also count the number of jobs a person held from age 22 to age 25, age 30, age 35, and the beginning of his or her SIPP panel. We categorize people into groups based on the total number of jobs at each time point. This allows us to distinguish between people who have five jobs by age 25 and 10 jobs by the beginning of the panel and others who have 2 jobs by age 25 and 10 jobs by the beginning of the panel. While both individuals have the same number of jobs, the later group has their jobs much later. In addition, we count the number of jobs with one year, two years, three to five years, six to nine years, and ten or more years of tenure. Similarly, to the total job count, we categorize people into groups based on the total number of jobs of varying tenure lengths. This allows us to distinguish between people who have many short-term jobs and people who have a few long-term jobs.

#### **IV. Statistical Model**

We employ a standard Blinder-Oaxaca decomposition method to analyze the impact of differences in work histories on the wage differentials of middle-aged workers. This decomposition method divides differences in average wages into three components: a component due to observable differences in the characteristics of either men and women or mothers and non-mothers (effect of "endowments"), a component due to differences in the effects of the observed characteristics (effect of "coefficients"), and an interaction between the first two components. Our measures of industry, firm size, and job holding histories will control for a type of endowment that has not been taken into account in previous studies and which may help explain part of the wage difference previously attributed to differences in coefficients.

More formally, we will decompose differences in the following manner:

$$\bar{Y}_1 - \bar{Y}_2 = (\bar{X}_1 - \bar{X}_2)' \hat{\beta}_2 + \bar{X}_2' (\hat{\beta}_1 - \hat{\beta}_2) + (\bar{X}_1 - \bar{X}_2)' (\hat{\beta}_1 - \hat{\beta}_2), \text{ where}$$

$\bar{Y}_1 = \text{average group 1 wage,}$

$\bar{Y}_2 = \text{average group 2 wage,}$

$\bar{X}_1 = \text{average characteristics of group 1,}$

$\bar{X}_2 = \text{average characteristics of group 2,}$

$\hat{\beta}_1 = \text{coefficient relating characteristics of group 1 to wage, and}$

$\hat{\beta}_2 = \text{coefficient relating characteristics of group 2 to wage.}$

In our first set of results, group 1 and group 2 denote men and women, respectively, and in our second set of results, group 1 and group 2 refer to mothers and non-mothers. In addition to characteristics of past employers, we also include marital status, marital history (years divorced, years widowed, years married), education (no high school, high school degree, some college, college degree, graduate degree), race (black, non-black), number of kids, age, an indicator to specify the SIPP panel (2004, 2008), percent of prime working years with positive earnings, and characteristics of current job including NAICS sector, major occupation group, union status, years of job tenure, multi/single unit firm, firm size category, and job type (private for profit, private non-profit, local, state, and federal government) as reported in the SIPP.

For categorical variables, there is concern about the results varying depending on which category is chosen as the base case. We address this issue by using the deviation contrast transform as suggested by Jan (2008). With this method, a categorical variable is expressed as a series of 0/1 indicators and after the group regressions are run, the coefficients on these indicators are constrained to sum to zero. This essentially expresses the effects as deviations from the grand mean, which makes it irrelevant which category is chosen as the base case. After such a transformation, the results of the decomposition will not change regardless of the base case. For our continuous variables, we rely on the fact that there is a natural zero point for each variable (i.e. zero years of experience).

When comparing men and women, we also adjust the female wage equation for selection into the labor force using a standard Heckman correction procedure and then compute the wage differential using the corrected female wage. Our administrative data also makes us aware of

another selection issue, namely failure to report jobs to the SIPP. In our sample 9.6% of individuals have jobs in the administrative W-2 data but no job reported in the SIPP. An additional 1.5% have SIPP jobs but no W-2 records. Given our reliance on the SIPP for labor supply information (i.e. hours) and current job characteristics (e.g. occupation), we are unable to use cases where there is no reported SIPP job. However, we believe that coding almost 10% of individuals as not working when we observe W-2 earnings is incorrect and is likely to bias the estimation of the selection equation. Hence, in our main analysis we drop all individuals who do not have both job reports in the SIPP and the W-2s. We report the baseline model for the sample including all individuals with positive SIPP wages regardless of W-2 earnings in Appendix A. Our final sample has 19,810 individuals with positive wages (9,682 men and 10,128 women) and 2,511 women with no W-2 or SIPP earnings to use in estimating the selection equation.<sup>7</sup>

## V. Results

We begin by examining the distribution of workers from our sample across major NAICS sectors at ages 25, 30, and 40 and consider how the distribution is different for men and women and for mothers and non-mothers and how these changes over time for the different groups.<sup>8</sup> Table 1a shows the percentage of men and women in each major NAICS sector and the percentage in sectors for either NAICS does not cover (non-earners) or we do not have a NAICS code (other government, self-employment, missing industry code, and foreign firms)<sup>9</sup>. At age 25, men are more commonly working in construction, manufacturing, agriculture, mining, utilities, wholesale trade, transportation/warehousing, administrative support/waste management, public administration, and other government than women, while a higher percentage of women work in the retail trade, information, professional/scientific/technical, education, healthcare, finance/insurance, and accommodation/food sectors relative to men. Men are also more likely to

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7 We also drop individuals whose SIPP job is classified as active duty military (121 people) or management of companies (7 people), or who have zero years of positive W-2 earnings (289 people).

8 The estimates in this report (which may be shown in text, figures, and tables) are based on responses from a sample of the population and may differ from actual values because of sampling variability or other factors. As a result, apparent differences between the estimates for two or more groups may not be statistically significant. All comparative statements have undergone statistical testing and are significant at the 95-percent confidence level unless otherwise noted. For information on sampling and nonsampling error, see [www.census.gov/programs-surveys/sipp/tech-documentation/source-accuracy-statements.html](http://www.census.gov/programs-surveys/sipp/tech-documentation/source-accuracy-statements.html).

9 The other government category includes types of government that are out of the scope of the Business Register and LBD; these are state and local government entities.

be self-employed whereas women are more likely to be non-earners. The largest differences between men and women in terms of percentage points are manufacturing and construction (combined 13 percentage points higher for men) and finance and insurance, healthcare, and accommodations and food services (combined 13 percentage points higher for women). Just over 7 percentage points more women than men are non-earners. Only four NAICS sectors have no significant difference between the percentage of men and women – real estate, management of companies, arts, and other services.

As men and women age, some of these differences grow while others shrink. At age 30, the differences in the percentage of men and women in retail trade, information, professional/scientific/technical (p/s/t), and administrative support/waste management become statistically insignificant. The differences in manufacturing, wholesale trade, transportation, education, and healthcare grow while the difference in mining falls but remain significant. At age 40, women once again work at a statistically significant higher rate in retail than men, due to the fact that between ages 30 and 40, the percentage of men in retail falls while the percentage of women remains statistically unchanged. Men work at a significantly higher rate relative to women in information for the first time at age 40, and women work in other services at a higher rate than men do. Differences in manufacturing, education, health-care, and self-employment continue to rise while differences in other government and agriculture fall.

In summary, the distribution across NAICS sectors is already significantly different between men and women at age 25, and these differences continue to grow with age. Of the eight NAICS sectors with a higher percentage of women than men at age 25, six of these still have a higher percentage at age 40, one has shifted to a higher percentage of men (information) and in one the difference has become statistically insignificant (prof/sc/tech). Of the 11 industries that had a higher percentage of men at age 25, 10 of them continue to do so at age 40 with only one moving to a statistically insignificant difference (admin. support/waste management). Of the four NAICS sectors that began with percentages of men and women that are not statistically different, one shifts towards men (management of companies) and one shifts towards women (other services).

Figures 1-5 summarize these results in graphical form. Figure 1 shows distributions over time for sectors that initially have higher percentages of men but converge over time. Only

administrative support/waste management converges to an insignificant difference between the percentage of men and percentage of women, accomplished by both the percentage of women and men rising. Mining and other government narrow the gap with employment falling for both men and women. In public administration the gap narrows with the both the percentages of men and women rising.

In Figure 2, we see industries where the percentage of men is larger than the percentage of women at age 25, and the gap widens as the sample members age. The transportation and self-employment sectors grow in both the percentages of women and men. The utilities, construction, and wholesale trade sectors are growing in the percentage of men but do not significantly change for women. Manufacturing falls in the percentage of women while the percentage of men initially increases and then declines by an insignificant amount.

Figure 3 displays industries that initially have a higher percentage of women but then converge. Among these, information actually shifts to a higher percentage of men as the percentage of women remains statistically unchanged and the percentage of men grows. The percentages of men and women in the professional/scientific/technical sector both grow, but by age 40 the difference between men and women is insignificant. In the remaining three industries, the percentages of men and women both fall over time.

In Figure 4 we see the three industries where at age 40 the gap between the percentage of women and men is higher than at age 25. In education and health care, the percentages of men and women both grow. In retail, the gap initially narrows as both men and women move out of retail jobs by age 30. However, women seem to stall after age 30 and by age 40, the percentage the women in retail is statistically unchanged, whereas the percentage has fallen for men.

Finally, in Figure 5 we show industries that initially begin with no statistical difference in percentages of men and women. Arts/entertainment/recreation and real estate remain that way, while the management of companies shifts towards men. Other services shift towards women, with that percentage growing and the percentage of men remaining statistically unchanged.

Average weekly wages by major NAICS sector for the years 1990, 2004, and 2009 are presented in Figure 8. In 1990, our cohort is between the ages of 22 and 34. In our wage

decomposition analysis, we analyze wages at the beginning of the two SIPP panels, either year 2004 or 2009. Sectors with the lowest average wages over these years are agriculture, retail, administrative support/waste management, arts/entertainment/recreation, accommodations/food, and other services. Men more commonly work in agriculture at all ages, but the overall percent of men in agriculture is small. Women are more often found in retail and accommodations/food, and together, these two sectors account for a large share of female jobs. Men dominate mining and utilities, two of the highest paid sectors, while women are more often than men in finance/insurance, although the difference shrinks as the cohort ages. The highest paid industry in 2004 and 2009 is management of companies: it is not until age 40 that this sector has a larger share of men.

In terms of the long-term effect on wages, we expect that women's slower movement out of retail and accommodation/food jobs and under-representation in some of the higher paying industries might hinder wage growth and negatively impact wages at age 40. In order to fully capture the differences we observe between men and women at ages 25, 30, and 40, we sum the number of years spent in each industry and discuss these summary statistics below.

We perform analogous industry distribution calculations for mothers and non-mothers. Table 1b displays these results. At age 25, mothers are more likely to be in education, and as expected, they are also much more likely to be non-earners. Non-mothers at this age are more commonly working in retail trade, information, administrative support/waste management, education, arts/entertainment/recreation, and the accommodation/food sectors. At age 30, the only significant change in the sector distributions from age 25 is in real estate: now non-mothers are much more likely to be in this industry than mothers. There is also a larger difference in the percentage of mothers that are non-earners compared to non-mothers at age 30 than at age 25. At age 40, we now see significant differences between mothers and non-mothers for the professional/scientific/technical, administrative support/waste management, education, and other services sectors that were not present at age 30. Also, there is no longer a significant difference between mothers and non-mothers in the arts/entertainment/recreation sector. The difference in the share of mothers that are non-earners compared to non-mothers is also much less at this age than age 30. Overall, non-mothers are more likely to be in the retail, information, and



accommodations and food sectors at every age, while mothers are more likely to be non-earners at every age.

We next consider how men and women move between firms of different sizes as they age. In Table 2a, we categorize jobs for people who are not self-employed by the number of employees at the firm and show the distribution of men and women across firms of different sizes. Table 2b shows the analogous results for mothers and non-mothers. In Figure 6 we present a graphical version of the percentages of men and women in each firm size category. Unfortunately, for some percentage of the sample at each age, firm size is unknown. This happens for two reasons. First, the EIN from the individual's W-2 record may not match to the BR/LBD, in which case we do not know anything about the characteristics of the employer. Second, even if the EIN is found in the master list of companies, sometimes employment totals are missing. When combined, these cases comprise 10% of jobs for both men and women at age 25, but these percentages fall by age 40 as the number of EINs that match to the BR/LBD goes up over time. Fortunately, there are no statistically significant differences between the missing rates for men and women. The missing rates for mothers and non-mothers show a similar pattern, and again, there is not a significant difference between missing rates for the two groups.

Men and women begin their careers distributed differently across small and large firms. At age 25, a higher percentage of men work for firms with fewer than 50 employees whereas a higher percentage of women work for firms with 101-200 employees or more than 500 employees. Of the eight firm size categories, only two are not statistically significantly different at age 25. However, as individuals in our sample age, they move into larger firms and most of the differences become statistically insignificant. By age 40, there is still a higher percentage of men at firms with 26-50 employees and a higher percentage of women at firms with 501-1000 employees, but the differences in percentages in men and women have become insignificant at firms with 1-9, 10-25, 101-200, and over 1000 employees. Thus, we see fewer differences between men and women with respect to firm size at age 40 relative to age 25.

At ages 25 and 30, mothers and non-mothers do not show any significant differences in their distributions across firms of different sizes. By age 40, there is a slightly higher percentage of mothers in firms with 201-500 employees, while non-mothers are significantly more likely to be in the largest firms with over 1000 employees.

We next turn to a description of the cumulative number of jobs held by men and women and mothers and non-mothers as they move through their adult working years. We present percentages of men and women in job count categories in Table 3a and show these numbers in graphical form in Figure 7. Analogous results for mothers and non-mothers are presented in Table 3b. At age 25, a higher percentage of women have held two or fewer jobs than men whereas a higher percentage of men have held between five and ten jobs. Thus, men have already had more employers fairly early in their careers. At age 30, the job count distribution has shifted to the right for both men and women as both groups continue to move to new employers over time. For the low job count segment of the distribution (i.e. left end), women either narrow the gap (0, 5-6, 9-10 job count categories) or remain statistically unchanged relative to men (1-2 and 3-4 job count categories). However, for the rest of the job count distribution, there are significantly higher percentages of men in every category except 17-18. By age 40, the job counts for women has largely caught up with that for men. There are more women in the 3-4 and 7-8 job count categories and more men in the 21 and over job count categories but for all other categories there are no statistically significant differences. Thus, as with firm size, there are fewer significant differences as the cohort ages.

As shown in Table 3b, at age 25, more mothers have had two or fewer jobs while non-mothers are more likely than mothers to have had 3-4 jobs. Similarly, at age 30 mothers are still more likely to have had two jobs or less, and now non-mothers are more likely to be in the most of the higher count categories (the 13-14 job category up to the 21-22 job category). This pattern persists at age 40: non-mothers are more likely to have had 15 or more jobs and mothers are more likely to have had between one and six jobs.

In Table 4a we turn to gender differences in wages over time. Unfortunately, we have no labor supply information for our sample members except at the time they were interviewed by the SIPP. We do have earnings information for every year from age 22 until the time of the SIPP interview from the historical W-2 records. We begin by calculating an annual wage assuming that everyone works 50 weeks a year, 35 hours a week (1750 hours total). The “DER” column in Table 4a, Panel A reports the difference between men and women in the average annualized wage at age 25, 30, and 40 (differences are calculated by subtracting the average men’s wage

from the average for women).<sup>58</sup> This difference rises over time, as shown in the age 30-25 and 40-30 difference-in-difference calculations, likely due in large part to women decreasing their hours relative to men during their thirties. In the “SIPP” column in Panel A, we do the same calculation at age 40 except we replace DER earnings with SIPP reported earnings. The difference between the average annualized wage appears to narrow when SIPP earnings are used, falling by almost three dollars an hour, but the difference is only significant at the 90% confidence level. This is consistent with findings from other papers about the relationship between the SIPP and the DER. For example, Abowd and Stinson (2013) find that SIPP earnings imputations lower men’s earnings relative to the DER and raise women’s earnings, which would serve to decrease the gap.

In Panel B in Table 4a, we replace our assumed total hours of 1750 with SIPP reported hours, summed across all jobs for the year. Surprisingly, the male-female wage difference does not fall relative to the same age 40 difference in Panel A. While both wages go up, the difference remains statistically unchanged. This is true for both the SIPP and DER total earnings, and the difference between the two data sources is also not statistically different regardless of whether assumed or actual hours are used.

Finally, in Panel C we calculate the wage for a particular SIPP job instead of using total earnings and hours from all jobs in the year. We choose the SIPP job with the longest tenure in the first full year of the interview panel (2004 for the 2004 panel and 2009 for the 2008 panel). The difference between the average male and female job-specific wage is lower than for total earnings. We believe that this wage is likely to be the most accurate representation of hourly pay and so use this wage for our following regression analysis.

Table 4b presents differences in wages for mothers and non-mothers. In panel A, using the average annualized wage (differences are calculated by subtracting the average non-mother’s wage from the average for mothers), we see that there is only a significant difference in wages at age 40. The difference at age 40 is significant using either the DER or the SIPP earnings. Perhaps surprisingly, there are no significant differences in wages using either of the other wage calculations (as shown in panels B and C).

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<sup>58</sup> We use the average wage at the beginning of the SIPP panel, controlling for age.

Means and t-tests of men's and women's wages and log wages, as well as the predictor variables included in the regressions, are summarized in Tables 5A, 5B, and 5C. The means of the continuous variables included in the wage equation are presented in Table 5A separately for men and women. Relative to men, women have experienced more years in marriage (15.5 vs. 14.5), more years in divorce (2.8 compared to 2.0), and more years in widowhood (0.17 vs. 0.05). Relative to women, men have accumulated a great percentage of years with positive W-2 earnings (93% vs. 86%) and have spent more years at their current job when observed in the SIPP (11.32 vs. 9.86).

Men and women have spent different percentages of time within each sector. Men have spent a greater share of their working years than those of women in all industries except for education, health care/social assistance, retail, finance/insurance, accommodation/food, and other services. The largest gaps between men and women are in construction, manufacturing, education, and health care/social assistance. The only industries in which there is no statistically significant difference between men and women are the real estate/rental/lease, professional/scientific/technical, administrative support and waste management, and the arts/entertainment/recreation sectors.

Men are more likely to have spent a greater percentage of years in smaller firms that have between 10 and 100 employees whereas women have spent a greater share of their time in the larger firms with 201 to 500 employees. There are no significant differences between men and women in time spent in the smallest and largest firms.

As of the SIPP panel in which respondents were interviewed, men have held more jobs, on average, than women (11.43 compared to 10.79). In fact, men have held more jobs at every age analyzed. Furthermore, men's average wage at the beginning of the SIPP panel, \$28.07, is higher than women's average wage, \$19.59.

Table 5B displays the demographic characteristics of men and women in the sample. About 9% of men are black compared to 12.7% of women. Men are more likely to be childless than women (21.4% compared to 17%), whereas women are more likely to have two or more children. There is no difference between men and women in the likelihood of having one child. Women are less likely to be currently married and more likely to be divorced or widowed.

Women are more likely to have some college or a college degree whereas men are more likely to have graduate or professional training.

Table 5C details the job characteristics of the SIPP job for which the wage was reported (i.e. the longest held job in the first full SIPP panel year). Unlike the historical data, these characteristics are self-reported and do not come from administrative data. At the time of the panel, the distribution of men and women across occupations is significantly different. Men are more likely to be in management, computer science/mathematics, architecture/engineering, construction, installation/maintenance, production, and transportation. Women are more likely to be in education, health practices, health practice and support, food preparation and service, personal care and services, and office and administration.

The industries in which men and women work when observed in the SIPP appear to look like the differences in years spent working in each industry: men are more likely to be employed in utilities, construction, manufacturing and wholesale trade, while women are largely present in health care/social assistance, education, accommodation/food, and finance/insurance. With regard to type of job, women are more likely to work for private, non-profit employers and local government, whereas men are much more likely to work for private, for-profit employers. Men are also more likely to be members of a union.

Additionally, while the distribution of men and women according to firm size is statistically different between men and women, there is little substantive difference in the percentage of men or women in each firm size category. Finally, women's employers are less likely to be part of a multi-unit firm compared to men's employers.

Tables 6a-6c similarly present summary statistics for our sample of mothers and non-mothers. Table 6A shows that mothers earn a lower hourly wage on average than non-mothers.<sup>80</sup> Mothers also have a smaller percentage of their working years with positive W-2 earnings and have spent fewer years in their current SIPP job, although the difference is small. Non-mothers have spent a greater share of their working years in the information, real estate, and public

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<sup>80</sup> This result is different from the result shown in Table 4b, Panel C due to the fact that in the earlier table, we had regression adjusted the wage to be at age 40 whereas in Table 6A we are simply reporting average wages with no age adjustment.

administration sectors, while mothers have spent a greater proportion of their time in the education and health care sectors, and also have spent more of their careers being self-employed. There are not many differences between the two groups of women with respect to percentage of time spent in firms of various sizes. Non-mothers have spent a great share of their time in the very largest firms, but the difference is not that large. There are clear differences, however, in the number of jobs that mothers and non-mothers have held at all ages and by the first year of their SIPP panel: non-mothers have held more jobs at every age.

Table 6b presents demographic summary statistics for mothers and non-mothers, separately. Mothers are much more likely to be married while non-mothers are much more likely to have never been married. Non-mothers are more likely to be college graduates, while mothers are more likely to have completed a level of education of some college or less.

Summary statistics of survey-reported job characteristics for mothers and non-mothers are displayed in Table 6c. Mothers and non-mothers differ in their self-reported occupations. Non-mothers are more likely to be in the management, business/financial, and legal occupations, while mothers are more commonly in education, health, and office/administrative jobs. The two groups of women also look different in terms of their survey-reported industries. Non-mothers are much more likely to be in the agriculture, manufacturing, real estate, and public administration industries, while mothers are more often in the education and health care/social assistance sectors. Mothers and non-mothers are distributed differently across job types, but the differences are mainly not that large. There is not a significant difference between the two groups in the firm size distribution.

The results of the regression decomposition models for men and women are presented in Tables 7a, 7b, and 7c. As discussed in Section III, we limit our sample to individuals with positive earnings in both the SIPP and the DER. In Table 7a we present the overall decomposition results. In all models, we have corrected for female labor force participation, using the Heckman correction equation. In model 1, of the administrative work history variables, we only include the industry variables and find that men's wages are 0.22 log dollars higher compared to women. In models 2 through 4 where we add additional work history characteristics, the wage gap is not substantively different to that found in model 1. In these models, about 0.14 log dollars of the difference in wages is associated with differences in

endowments. This can be interpreted as the amount that women's wages would increase if they had the same characteristics as men. Thus, about 64% of the gender gap can be explained by differences in observable characteristics.

In Table 7b we examine the relationship between current SIPP job characteristics and the gender wage gap. As in Table 7A, Model 1 includes only industry history of the work history variables. Model 2 adds firm size, Model 3 adds controls for how many jobs the individual has held by the beginning of the SIPP panel, and Model 4 adds controls for how many jobs in different tenure categories the individual has held by the start of the SIPP panel. For all of the specifications, union status, duration of current SIPP job, job type (e.g., private vs. public), self-reported industry, and the percent of working years with positive earnings all contribute to the wage gap. If women were similarly distributed in these categories, the wage gap would decrease. The largest explanatory factor is the endowment portion of industry of current job, which accounts for about 0.07 log dollars of the wage gap, or about one half of the difference due to observed characteristics.

Table 7c shows in more detail the contribution that the different work history variables make to the gender wage gap. In model 1, we include the industry history variables, modeling these as the percent of working years that respondents spent in each industry (according to NAICS codes from the LBD) as well as the percent of years spent in one's current sector. The percent of years spent in different industries has a positive impact on the wage gap, meaning that if women looked more like men in this regard, the wage gap would decrease. However, the percent of years spent in one's current sector has a negative impact on the wage gap, so if women were more similar to men in this way, the gap would actually worsen. The intuition behind the first result is relatively clear. Women have spent more of their careers working in some of the lower paying industries, including retail and accommodations/food service, and this contributes to the earnings difference. To understand the second result, one must consider that the distribution of men and women across industries is still significantly different at age 40 and this difference contributes to the wage gap, as seen by the large significant effect of the endowment of self-reported industry. It is also true that spending more time in one's current sector has a positive impact on wages. Taken together, this means that if women's percentage of time in their current industry was more similar to men's, they would have spent less time in their

current industry and this would contribute to an increase in the wage gap. For example, women are more likely to have current jobs in education and health care than men. If women had worked the same percentage of years in these fields as men, they would have less industry-specific work experience, which would in turn increase the wage gap since the returns to industry-specific work experience are positive.

The effects of time in past industries that are different from the current industry and time in current industry offset each other so that the overall impact of industry is not significantly different from zero. The other model specifications shown in columns 2-4 of Table 7c include the additional work history characteristics of year in firms of different sizes, jobs counts, and job counts by tenure, but differences in the endowments of none of these variables significantly affect the gender wage gap.

We repeat this decomposition analysis using the same set of variables for our sample of mothers and non-mothers. These results are presented in Tables 8a, 8b, and 8c, and we include the same model specifications as for our analysis of men and women. As shown in Table 8a, mothers earn on average about 0.12 log dollars less than non-mothers. Since the difference in coefficients and interaction terms are not significant, differences in endowments between the two groups is responsible for the entire difference in wages.

Table 8b shows detailed results for SIPP job characteristics. For all of the specifications, differences in occupation, job duration, job type, self-reported industry, and the percent of working years with positive earnings all contribute to the difference in earnings; if mothers had similar characteristics to non-mothers in regards to these variables, the wage gap would decrease. Occupation and the share of working years with positive earnings have the largest impact of all the job characteristics, each contributing about one quarter of the difference due to observed characteristics. Table 8c reports detailed results for the work history variables. As with our analysis of the gender wage gap, the industry variables have two significant and offsetting effects. Again, if mothers had a career industry distribution more similar to non-mothers, the wage gap would decrease. But the amount of time spent in one's current sector offsets the industry differences, working against the motherhood wage gap. In Models 2-4, we find that firm size has small but positive effect on the earnings difference, meaning that if mothers were more similar to non-mothers in the years they spent in the eight firm size groups, the wage gap



would decrease. Non-mothers have more years on average than mothers working at very large firms so this result is consistent with a firm-size premium. This result is different than for the male-female wage gap. The distribution of working years across firm size categories is not that dissimilar for men compared to all women and does not contribute significantly to the wage gap.

## **VI. Conclusion**

A large literature has documented and analyzed the gender wage gap. Although the gap has narrowed considerably in the last 30 years, it is still present, and the literature differs in how much of the gap can be explained by observable characteristics. Much of the difference in men and women's earnings appears to be related to fertility-related decisions, and it is well established that mothers earn less than non-mothers. Using a unique data source that combines survey data from the SIPP with employer history information from administrative data sources, we add to the literature by studying how employment history characteristics contribute to the difference in wages between men and women and mothers and non-mothers when they are middle-aged. Although current employer characteristics have been widely analyzed as potential contributors to the gender wage differential, data availability has so far prohibited the type of analysis that we undertake.

We first document that men and women are distributed differently across industries at age 25, and this difference continues to grow as the cohort ages. We also show how men and women vary in other aspects of their employment histories, specifically in the sizes of the firms where they work and in the number of jobs they have held at different points in their careers. We find that women with children are distributed differently across industries at all ages relative to women without children, and as expected, women with children are more likely to be non-earners. Mothers and non-mothers are not distributed differently across small and large firms at ages 25 and 30, but we do find that non-mothers are more likely to work at larger firms, which tend to pay a wage premium, by age 40. We also find that mothers have more commonly held fewer jobs than non-mothers at every age.

We use a Blinder-Oaxaca decomposition method to analyze the effect of these differences in employment histories on the middle-aged gender and motherhood wage differentials. After adjusting for women's labor force participation, we estimate the ratio of

women's to men's average hourly earnings to be about 80% and find that about 64% of the gender gap can be explained by differences in observables. We estimate the ratio of mothers' to non-mother's average hourly earnings to be about 88% and differences in observables are responsible for the entire gap.

We find that employment history, as characterized by actual work experience, career industry distribution, and the share of one's career spent in his/her current industry (when observed in the SIPP), contributes significantly to the gender and motherhood wage gaps. This is true even after controlling for current job characteristics and demographics. Firm size history and the number of jobs held are not found to significantly impact the gender wage gap, but we do find that employer size does make a small contribution to the difference in earnings between mothers and non-mothers.

Tables 9a and 9b summarize all these results and show how the magnitudes of the various endowment effects are related to each other. The SIPP characteristics row shows the sum effect of all the survey-reported current job characteristics (occupation, union status, job duration, single/multi-unit employer, firm size, job type, and self-reported industry), and the work history row shows the sum effect of all the employer history characteristics (percent of working years in each industry, percent of working years in current sector, firm size, job counts, percent of working years spent in multi-unit firms, and job tenure). The overall conclusion is that the job-level gender wage gap in the late 2000s is about 20%, the motherhood wage gap is about 12%, and much of these wage differentials can be explained by observable characteristics. The most important of these are the characteristics of the current job, which account for about half of the explained portion of both the gender and motherhood wage gaps. Actual work experience, as measured by the percent of prime working years with positive earnings, accounts for about 20% of the difference in men's and women's wages due to observables, or about 13% of the entire gender wage gap. For mothers and non-mothers, actual work experience plays an even bigger role in the difference in earnings, accounting for about 27% of the motherhood wage gap. While we found that some components of employer history, namely the percent of working years spent in each industry and the percent of working years spent in one's current sector, do significantly impact both the gender and motherhood wage gaps, these effects offset each other resulting in net employer history effect that is not significant.

It is important to note that our analysis is descriptive and does not provide estimates for causal effects of years of industry-specific experience, firm size, or job count measures on men's or women's wages. More research is needed to determine the impact of factors such as endogenous industry or firm size switching. However, our analysis does provide a useful picture of the differences between the work histories of men and women as well as mothers and non-mothers and how these differences are correlated with work place outcomes, and as such, we can give guidance to researchers pursuing casual effects.

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**Table 1a. Industry distribution by Gender for Jobs held at Ages 25, 30, 40**

| NAICS Sector Name        | Age 25 |        |       |        | Age 30 |        |        |        | Age 30-25 |        | Age 40 |        |        |        | Age 40-25 |        | Age 40-30 |        |  |
|--------------------------|--------|--------|-------|--------|--------|--------|--------|--------|-----------|--------|--------|--------|--------|--------|-----------|--------|-----------|--------|--|
|                          | Men    | Women  | Diff  | t-stat | Men    | Women  | Diff   | t-stat | D-in-D    | t-stat | Men    | Women  | Diff   | t-stat | D-in-D    | t-stat | D-in-D    | t-stat |  |
| Agriculture              | 1.05   | 0.35   | 0.70  | -8.44  | 1.29   | 0.49   | 0.80   | -9.45  | 0.10      | -0.87  | 0.89   | 0.44   | 0.46   | -5.28  | -0.24     | 2.03   | -0.35     | 2.86   |  |
| Mining                   | 0.90   | 0.21   | 0.70  | -10.98 | 0.67   | 0.17   | 0.49   | -7.58  | -0.20     | 2.24   | 0.55   | 0.10   | 0.45   | -6.84  | -0.24     | 2.67   | -0.04     | 0.44   |  |
| Utilities                | 0.51   | 0.24   | 0.26  | -3.81  | 0.76   | 0.32   | 0.44   | -6.16  | 0.18      | -1.76  | 0.99   | 0.38   | 0.61   | -8.39  | 0.34      | -3.43  | 0.17      | -1.65  |  |
| Construction             | 7.78   | 0.95   | 6.83  | -34.67 | 7.87   | 1.09   | 6.78   | -33.56 | -0.05     | 0.17   | 8.28   | 1.29   | 6.99   | -34.10 | 0.16      | -0.55  | 0.21      | -0.72  |  |
| Manufacturing            | 15.72  | 9.42   | 6.29  | -19.91 | 17.15  | 8.79   | 8.36   | -25.80 | 2.07      | -4.58  | 17.23  | 7.35   | 9.88   | -30.03 | 3.58      | -7.85  | 1.51      | -3.28  |  |
| Wholesale Trade          | 4.89   | 2.92   | 1.96  | -10.37 | 5.35   | 2.75   | 2.60   | -13.47 | 0.63      | -2.35  | 5.65   | 2.79   | 2.85   | -14.54 | 0.89      | -3.27  | 0.26      | -0.93  |  |
| Retail Trade             | 11.20  | 11.92  | -0.72 | 2.52   | 9.42   | 9.43   | -0.01  | 0.03   | 0.71      | -1.73  | 7.51   | 9.21   | -1.70  | 5.72   | -0.98     | 2.39   | -1.69     | 4.06   |  |
| Transp. & Wareh.         | 2.85   | 0.97   | 1.88  | -12.53 | 3.76   | 1.18   | 2.58   | -16.86 | 0.70      | -3.25  | 4.70   | 1.71   | 2.99   | -19.17 | 1.11      | -5.14  | 0.41      | -1.88  |  |
| Information              | 1.71   | 1.96   | -0.26 | 1.86   | 2.07   | 2.03   | 0.04   | -0.27  | 0.29      | -1.50  | 2.79   | 2.05   | 0.74   | -5.21  | 1.00      | -5.05  | 0.71      | -3.53  |  |
| Finance & Insurance      | 2.77   | 6.22   | -3.45 | 17.51  | 3.31   | 5.98   | -2.67  | 13.22  | 0.78      | -2.77  | 3.11   | 5.42   | -2.31  | 11.27  | 1.14      | -4.00  | 0.36      | -1.25  |  |
| Real Est. & Rental       | 1.39   | 1.22   | 0.17  | -1.57  | 1.46   | 1.22   | 0.24   | -2.18  | 0.07      | -0.46  | 1.35   | 1.20   | 0.15   | -1.29  | -0.03     | 0.16   | -0.10     | 0.61   |  |
| Prof., Scient., Tech.    | 3.16   | 4.04   | -0.88 | 4.63   | 3.70   | 3.97   | -0.27  | 1.37   | 0.61      | -2.25  | 4.99   | 4.86   | 0.12   | -0.62  | 1.00      | -3.65  | 0.39      | -1.41  |  |
| Mgt. of Companies        | 0.13   | 0.11   | 0.03  | -0.44  | 0.12   | 0.10   | 0.02   | -0.30  | -0.01     | 0.09   | 1.18   | 1.02   | 0.16   | -2.49  | 0.14      | -1.49  | 0.14      | -1.56  |  |
| Adm. Sup., Waste Mgt.    | 5.68   | 4.95   | 0.72  | -3.17  | 5.81   | 5.56   | 0.26   | -1.10  | -0.46     | 1.43   | 7.26   | 7.02   | 0.24   | -0.99  | -0.49     | 1.48   | -0.02     | 0.07   |  |
| Education                | 2.61   | 3.88   | -1.27 | 6.35   | 3.21   | 5.49   | -2.28  | 11.12  | -1.01     | 3.53   | 3.93   | 8.71   | -4.78  | 22.98  | -3.52     | 12.18  | -2.51     | 8.60   |  |
| Health C. & Social Asst. | 2.97   | 11.61  | -8.65 | 30.46  | 4.57   | 15.73  | -11.16 | 38.49  | -2.51     | 6.18   | 6.55   | 20.27  | -13.72 | 46.44  | -5.07     | 12.37  | -2.56     | 6.18   |  |
| Arts, Entertm., Rec.     | 1.10   | 1.10   | 0.00  | -0.03  | 1.03   | 0.87   | 0.16   | -1.60  | 0.16      | -1.12  | 1.00   | 1.08   | -0.08  | 0.82   | -0.09     | 0.61   | -0.24     | 1.72   |  |
| Accomd. & Food           | 5.95   | 8.33   | -2.38 | 10.63  | 4.94   | 6.74   | -1.80  | 7.83   | 0.58      | -1.81  | 3.34   | 5.43   | -2.09  | 8.97   | 0.29      | -0.91  | -0.29     | 0.87   |  |
| Other Services           | 3.11   | 2.97   | 0.14  | -0.85  | 3.06   | 3.31   | -0.25  | 1.42   | -0.39     | 1.61   | 3.10   | 4.20   | -1.09  | 6.12   | -1.24     | 5.02   | -0.84     | 3.38   |  |
| Public Admin             | 2.84   | 1.77   | 1.07  | -6.65  | 3.52   | 2.62   | 0.90   | -5.48  | -0.16     | 0.71   | 3.74   | 3.12   | 0.62   | -3.68  | -0.45     | 1.93   | -0.29     | 1.21   |  |
| Other Government         | 7.45   | 5.76   | 1.69  | -8.62  | 4.71   | 2.91   | 1.80   | -8.96  | 0.11      | -0.41  | 3.16   | 2.10   | 1.05   | -5.15  | -0.64     | 2.25   | -0.75     | 2.63   |  |
| Self-Employment          | 2.68   | 1.22   | 1.46  | -8.34  | 4.33   | 3.17   | 1.17   | -6.54  | -0.30     | 1.20   | 5.73   | 3.83   | 1.90   | -10.44 | 0.43      | -1.71  | 0.73      | -2.87  |  |
| Missing                  | 3.97   | 3.18   | 0.79  | -5.44  | 2.56   | 2.51   | 0.05   | -0.31  | -0.75     | 3.58   | 0.87   | 0.96   | -0.10  | 0.64   | -0.89     | 4.24   | -0.14     | 0.67   |  |
| Foreign Firms            | 0.06   | 0.05   | 0.01  | -0.56  | 0.08   | 0.05   | 0.03   | -1.64  | 0.02      | -0.79  | 0.01   | 0.00   | 0.01   | -0.69  | 0.00      | -0.11  | -0.02     | 0.66   |  |
| Non-Earners              | 7.51   | 14.64  | -7.13 | 27.64  | 5.22   | 13.52  | -8.30  | 31.32  | -1.17     | 3.16   | 2.10   | 5.44   | -3.34  | 12.42  | 3.79      | -10.16 | 4.95      | -13.13 |  |
| Total                    | 100.00 | 100.00 |       |        | 100.00 | 100.00 |        |        |           |        | 100.00 | 100.00 |        |        |           |        |           |        |  |
| Obs                      |        |        |       |        |        |        |        |        |           |        |        |        |        |        |           |        |           |        |  |
| People                   | 9,740  | 10,166 |       |        | 9,740  | 10,166 |        |        |           |        | 9,740  | 10,166 |        |        |           |        |           |        |  |
| Person-Job-Sector        | 23,126 | 22,182 |       |        | 22,320 | 20,657 |        |        |           |        | 21,075 | 20,646 |        |        |           |        |           |        |  |
| Person-Job-Sector Wgt    | 15,167 | 14,770 |       |        | 14,475 | 14,023 |        |        |           |        | 14,018 | 13,619 |        |        |           |        |           |        |  |

Source: SIPP respondents from the 2004 & 2008 panels with complete marital and fertility histories, and reported holding a job in the first full year of the SIPP, age 22 and younger in 1978 and at least 40 years old by the SIPP panel. Respondents were matched to the Detailed Earnings Record ((DER) W-2 Earnings and Self-Employment Earnings)) and Census Bureau Business Register. Industry codes were crosswalked to 1997 NAICS.

Note: An observation is a person-job. If an individual worked for a firm that employed people in multiple NAICS sectors, we counted this job multiple times and weighted each observation by the percentage of total employees working in that particular NAICS sector.

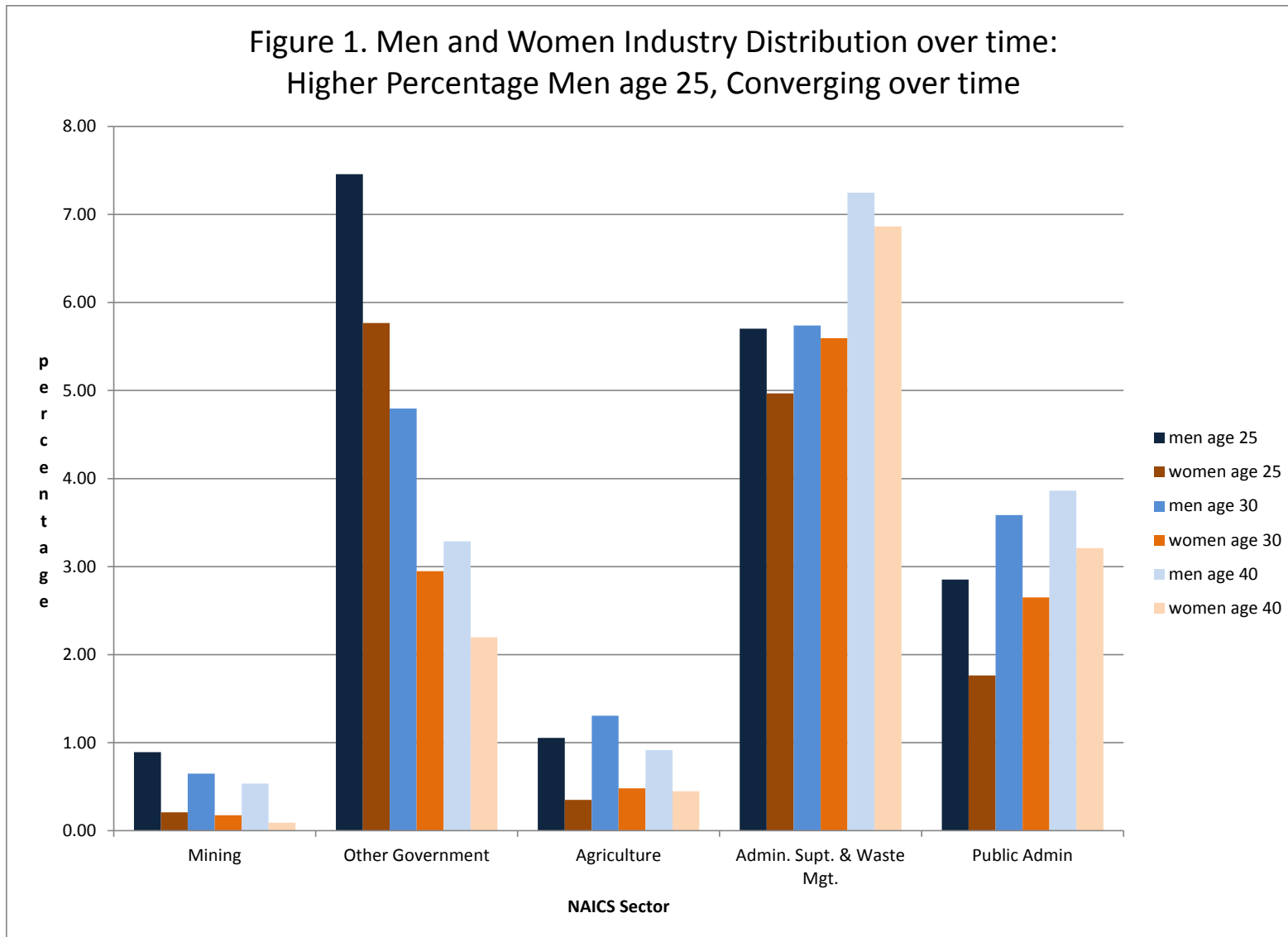
**Table 1b. Industry distribution by Mother Status for Jobs held at Ages 25, 30, 40**

| NAICS Sector Name        | Age 25      |         |       |        | Age 30      |         |       |        | Age 30-25 |        | Age 40      |         |       |        | Age 40-25 |        | Age 40-30 |        |  |
|--------------------------|-------------|---------|-------|--------|-------------|---------|-------|--------|-----------|--------|-------------|---------|-------|--------|-----------|--------|-----------|--------|--|
|                          | Non-Mothers | Mothers | Diff  | t-stat | Non-Mothers | Mothers | Diff  | t-stat | D-in-D    | t-stat | Non-Mothers | Mothers | Diff  | t-stat | D-in-D    | t-stat | D-in-D    | t-stat |  |
| Agriculture              | 0.32        | 0.30    | 0.02  | -0.14  | 0.29        | 0.39    | -0.09 | 0.84   | -0.11     | 0.71   | 0.33        | 0.41    | -0.08 | 0.73   | -0.10     | 0.63   | 0.01      | -0.06  |  |
| Mining                   | 0.21        | 0.24    | -0.03 | 0.36   | 0.16        | 0.18    | -0.01 | 0.18   | 0.01      | -0.12  | 0.07        | 0.11    | -0.03 | 0.39   | 0.00      | 0.03   | -0.02     | 0.15   |  |
| Utilities                | 0.26        | 0.29    | -0.03 | 0.23   | 0.47        | 0.34    | 0.13  | -1.12  | 0.15      | -0.97  | 0.44        | 0.45    | -0.02 | 0.14   | 0.01      | -0.06  | -0.15     | 0.88   |  |
| Construction             | 1.17        | 0.95    | 0.21  | -1.11  | 0.94        | 1.12    | -0.18 | 0.89   | -0.39     | 1.41   | 1.16        | 1.28    | -0.12 | 0.59   | -0.33     | 1.20   | 0.06      | -0.20  |  |
| Manufacturing            | 8.19        | 8.44    | -0.26 | 0.52   | 9.04        | 8.03    | 1.01  | -2.00  | 1.27      | -1.80  | 7.61        | 6.06    | 1.55  | -2.98  | 1.80      | -2.52  | 0.53      | -0.73  |  |
| Wholesale Trade          | 3.04        | 2.97    | 0.07  | -0.22  | 3.51        | 2.74    | 0.76  | -2.36  | 0.70      | -1.55  | 3.08        | 3.09    | -0.01 | 0.03   | -0.08     | 0.17   | -0.77     | 1.67   |  |
| Retail Trade             | 13.81       | 11.23   | 2.58  | -4.76  | 10.10       | 8.10    | 2.00  | -3.58  | -0.58     | 0.74   | 9.73        | 7.84    | 1.89  | -3.29  | -0.69     | 0.87   | -0.11     | 0.14   |  |
| Transp. & Wareh.         | 0.96        | 1.11    | -0.15 | 0.70   | 0.98        | 1.33    | -0.35 | 1.63   | -0.20     | 0.67   | 1.72        | 1.65    | 0.06  | -0.28  | 0.21      | -0.69  | 0.41      | -1.34  |  |
| Information              | 2.86        | 1.99    | 0.87  | -3.17  | 3.27        | 1.97    | 1.30  | -4.61  | 0.43      | -1.09  | 2.77        | 2.15    | 0.62  | -2.14  | -0.25     | 0.63   | -0.68     | 1.68   |  |
| Finance & Insurance      | 6.70        | 7.00    | -0.29 | 0.65   | 6.86        | 6.48    | 0.38  | -0.81  | 0.67      | -1.03  | 6.64        | 5.67    | 0.97  | -2.02  | 1.27      | -1.92  | 0.59      | -0.89  |  |
| Real Est. & Rental       | 1.33        | 1.32    | 0.01  | -0.03  | 2.21        | 0.95    | 1.26  | -6.03  | 1.25      | -4.30  | 1.75        | 0.88    | 0.87  | -4.03  | 0.86      | -2.92  | -0.39     | 1.29   |  |
| Prof., Scient., Tech.    | 4.44        | 4.64    | -0.20 | 0.51   | 4.94        | 4.35    | 0.59  | -1.44  | 0.79      | -1.39  | 6.85        | 4.99    | 1.87  | -4.47  | 2.07      | -3.60  | 1.28      | -2.20  |  |
| Mgt. of Companies        | 0.17        | 0.11    | 0.06  | -0.51  | 0.16        | 0.10    | 0.06  | -0.49  | 0.00      | 0.00   | 1.11        | 1.08    | 0.02  | -0.20  | -0.04     | 0.21   | -0.04     | 0.20   |  |
| Adm. Sup., Waste Mgt.    | 5.80        | 4.97    | 0.83  | -1.98  | 5.89        | 5.08    | 0.81  | -1.86  | -0.03     | 0.04   | 7.78        | 5.66    | 2.12  | -4.76  | 1.29      | -2.11  | 1.32      | -2.13  |  |
| Education                | 3.71        | 4.83    | -1.12 | 2.45   | 5.60        | 6.16    | -0.57 | 1.21   | 0.56      | -0.85  | 7.24        | 10.35   | -3.11 | 6.43   | -1.99     | 2.99   | -2.54     | 3.76   |  |
| Health C. & Social Asst. | 12.33       | 12.89   | -0.56 | 0.82   | 15.42       | 16.95   | -1.54 | 2.20   | -0.98     | 1.01   | 18.35       | 21.12   | -2.77 | 3.85   | -2.21     | 2.23   | -1.23     | 1.22   |  |
| Arts, Entertm., Rec.     | 1.74        | 1.01    | 0.74  | -3.84  | 1.53        | 0.66    | 0.87  | -4.41  | 0.13      | -0.48  | 1.41        | 1.16    | 0.25  | -1.23  | -0.49     | 1.75   | -0.62     | 2.19   |  |
| Accomd. & Food           | 9.88        | 6.84    | 3.04  | -6.94  | 7.77        | 5.38    | 2.39  | -5.30  | -0.65     | 1.03   | 5.35        | 4.12    | 1.23  | -2.66  | -1.81     | 2.84   | -1.16     | 1.80   |  |
| Other Services           | 3.44        | 3.03    | 0.41  | -1.21  | 3.69        | 3.14    | 0.56  | -1.58  | 0.14      | -0.29  | 3.29        | 4.59    | -1.29 | 3.58   | -1.71     | 3.45   | -1.85     | 3.68   |  |
| Public Admin             | 2.23        | 1.93    | 0.31  | -1.04  | 3.16        | 2.78    | 0.37  | -1.22  | 0.07      | -0.15  | 3.75        | 3.03    | 0.72  | -2.29  | 0.41      | -0.95  | 0.35      | -0.79  |  |
| Other Government         | 6.88        | 6.32    | 0.56  | -1.58  | 3.45        | 3.00    | 0.45  | -1.23  | -0.11     | 0.21   | 2.03        | 2.16    | -0.13 | 0.34   | -0.69     | 1.33   | -0.58     | 1.11   |  |
| Self-Employment          | 1.32        | 1.39    | -0.07 | 0.23   | 2.58        | 3.53    | -0.95 | 2.98   | -0.88     | 1.98   | 4.19        | 4.32    | -0.14 | 0.42   | -0.07     | 0.15   | 0.81      | -1.78  |  |
| Missing                  | 2.93        | 2.93    | 0.00  | 0.00   | 2.70        | 2.15    | 0.54  | -2.00  | 0.54      | -1.43  | 1.08        | 0.95    | 0.13  | -0.46  | 0.13      | -0.33  | -0.41     | 1.06   |  |
| Foreign Firms            | 0.04        | 0.06    | -0.02 | 0.54   | 0.13        | 0.03    | 0.09  | -2.45  | 0.11      | -2.14  | 0.00        | 0.00    | 0.00  | -0.08  | 0.02      | -0.43  | -0.09     | 1.65   |  |
| Non-Earners              | 6.22        | 13.21   | -6.98 | 12.76  | 5.16        | 15.03   | -9.87 | 17.50  | -2.89     | 3.68   | 2.28        | 6.88    | -4.60 | 7.94   | 2.38      | -2.99  | 5.28      | -6.53  |  |
| Total                    | 100.00      | 100.00  |       |        | 100.00      | 100.00  |       |        |           |        | 100.00      | 100.00  |       |        |           |        |           |        |  |
| Obs                      |             |         |       |        |             |         |       |        |           |        |             |         |       |        |           |        |           |        |  |
| People                   | 1,725       | 5,895   |       |        | 1,725       | 5,895   |       |        |           |        | 1,725       | 5,895   |       |        |           |        |           |        |  |
| Person-Job-Sector        | 4,168       | 12,623  |       |        | 4,125       | 11,407  |       |        |           |        | 3,666       | 11,356  |       |        |           |        |           |        |  |
| Person-Job-Sector Wgt    | 2,731       | 8,572   |       |        | 2,597       | 7,843   |       |        |           |        | 7,911       | 2,413   |       |        |           |        |           |        |  |

Source: SIPP respondents from the 2004 & 2008 panels with complete marital and fertility histories, and reported holding a job in the first full year of the SIPP, age 22 and younger in 1978 and at least 40 years old by the SIPP panel. Respondents were matched to the Detailed Earnings Record ((DER) W-2 Earnings and Self-Employment Earnings)) and Census Bureau Business Register. Industry codes were crosswalked to 1997 NAICS.

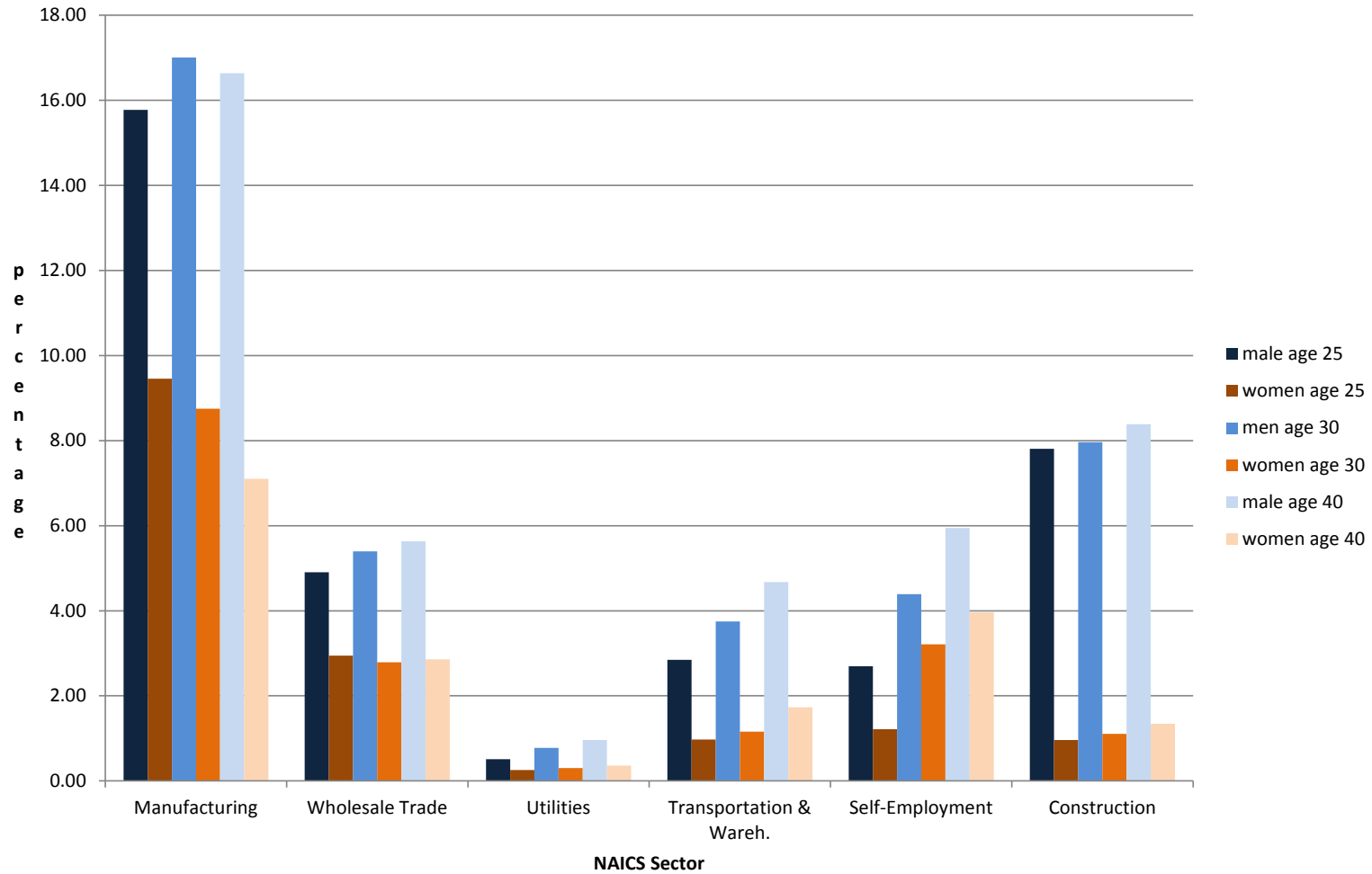
Note: An observation is a person-job. If an individual worked for a firm that employed people in multiple NAICS sectors, we counted this job multiple times and weighted each observation by the percentage of total employees working in that particular NAICS sector.

Figure 1. Men and Women Industry Distribution over time:  
Higher Percentage Men age 25, Converging over time



Source: SIPP respondents from the 2004 & 2008 panels with complete marital and fertility histories, and reported holding a job in the first full year of the SIPP, age 22 and younger in 1978 and at least 40 years old by the SIPP panel. Respondents were matched to the Detailed Earnings Record ((DER) W-2 Earnings and Self-Employment Earnings)) and Census Bureau Business Register. Industry codes were crosswalked to 1997 NAICS.

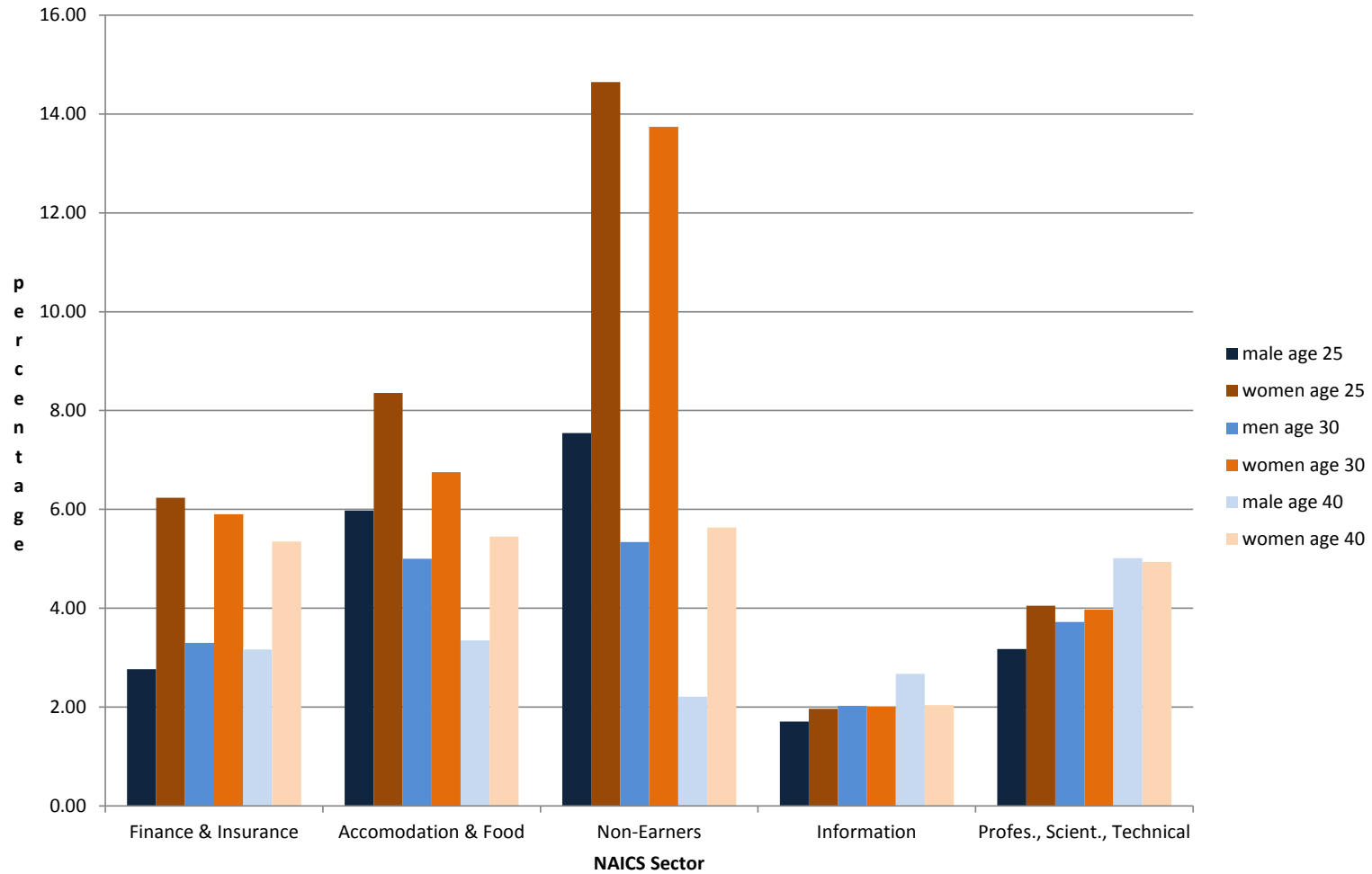
Figure 2. Men and Women Industry Distribution over time:  
Higher Percentage of Men age 25, Diverging over time



Source: Same as Figure 1

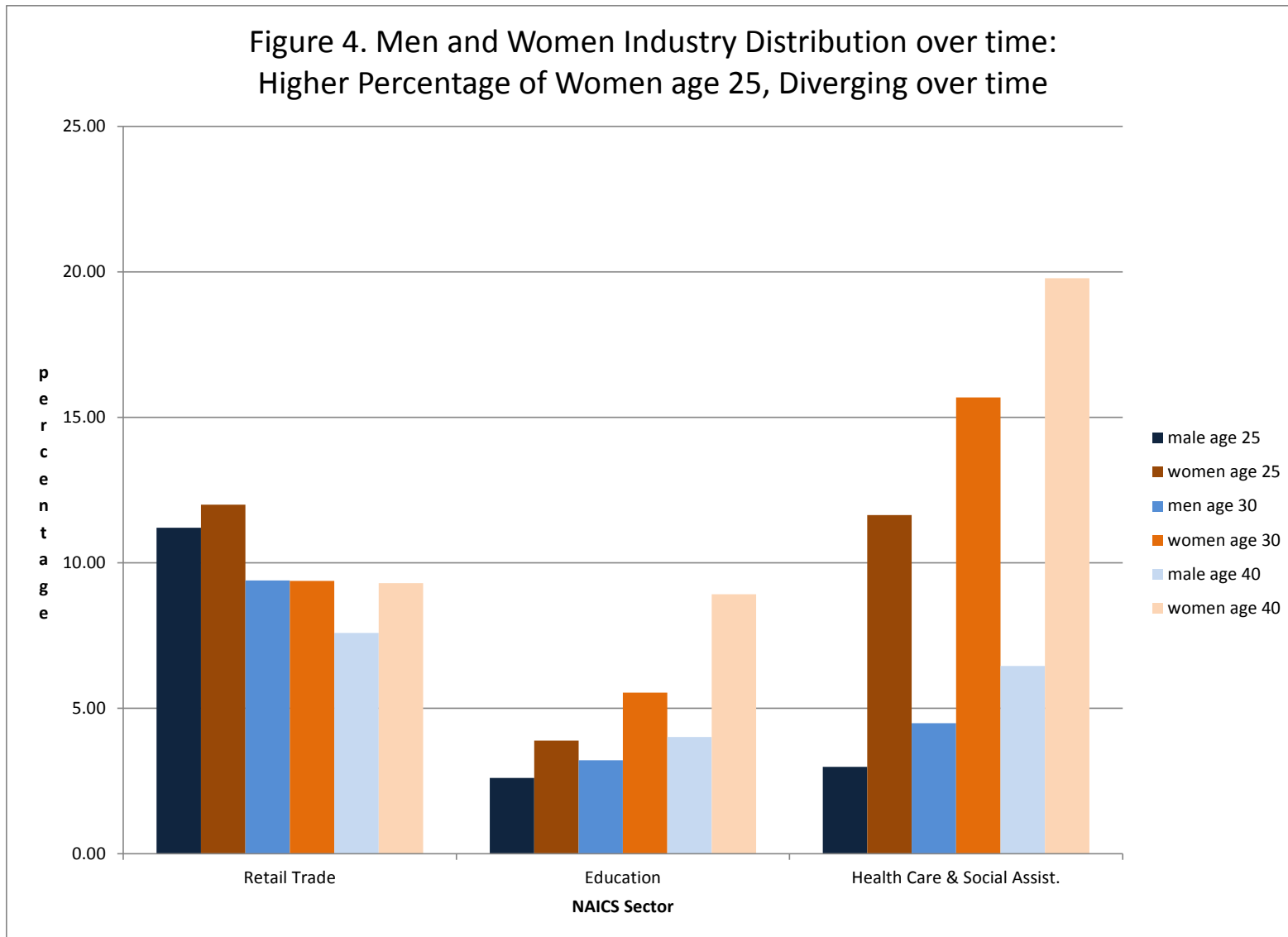


Figure 3. Men and Women Industry Distribution over time:  
Higher Percentage of Women age 25, Converging over time



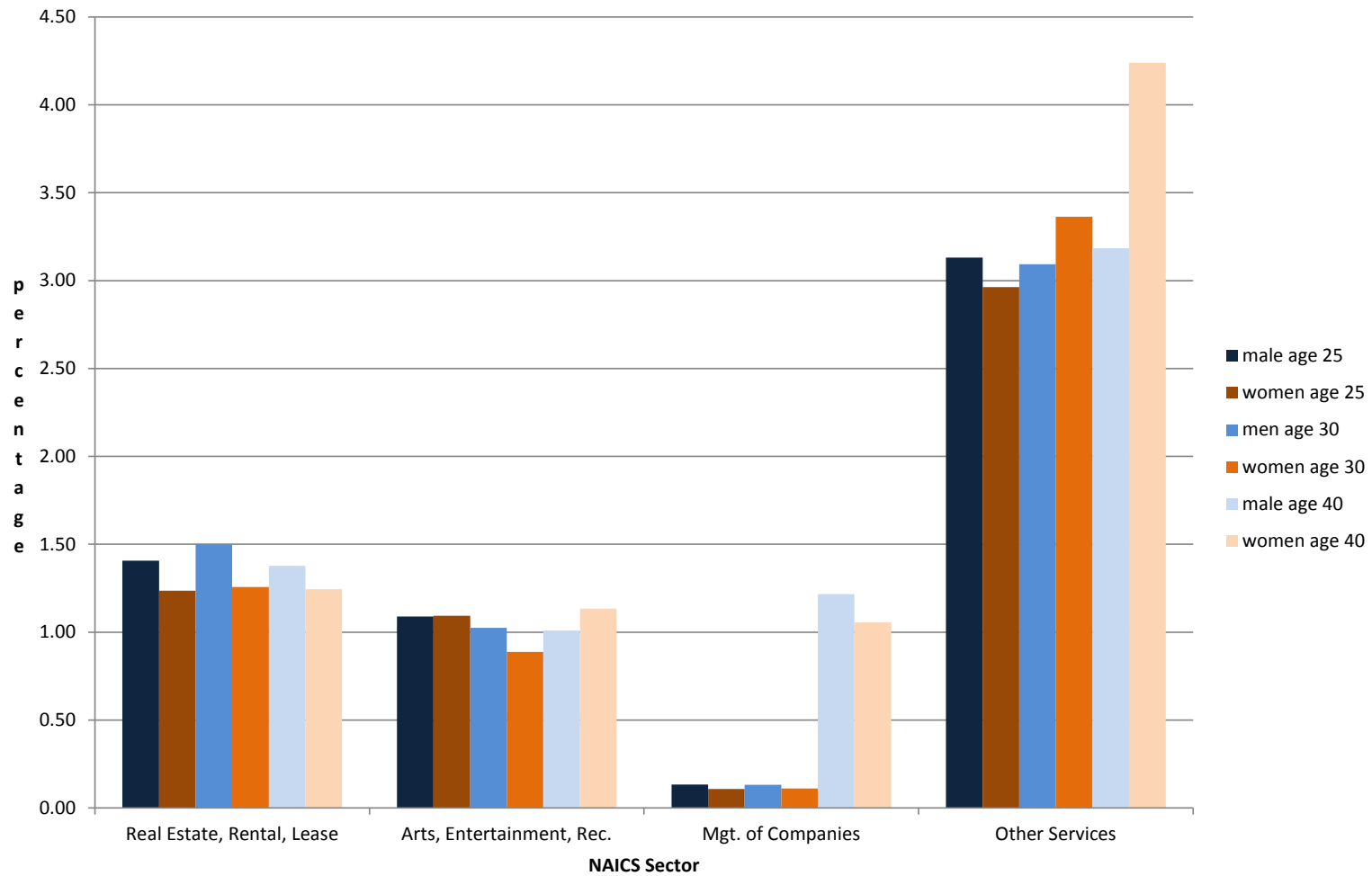
Source: Same as Figure 1

Figure 4. Men and Women Industry Distribution over time:  
Higher Percentage of Women age 25, Diverging over time



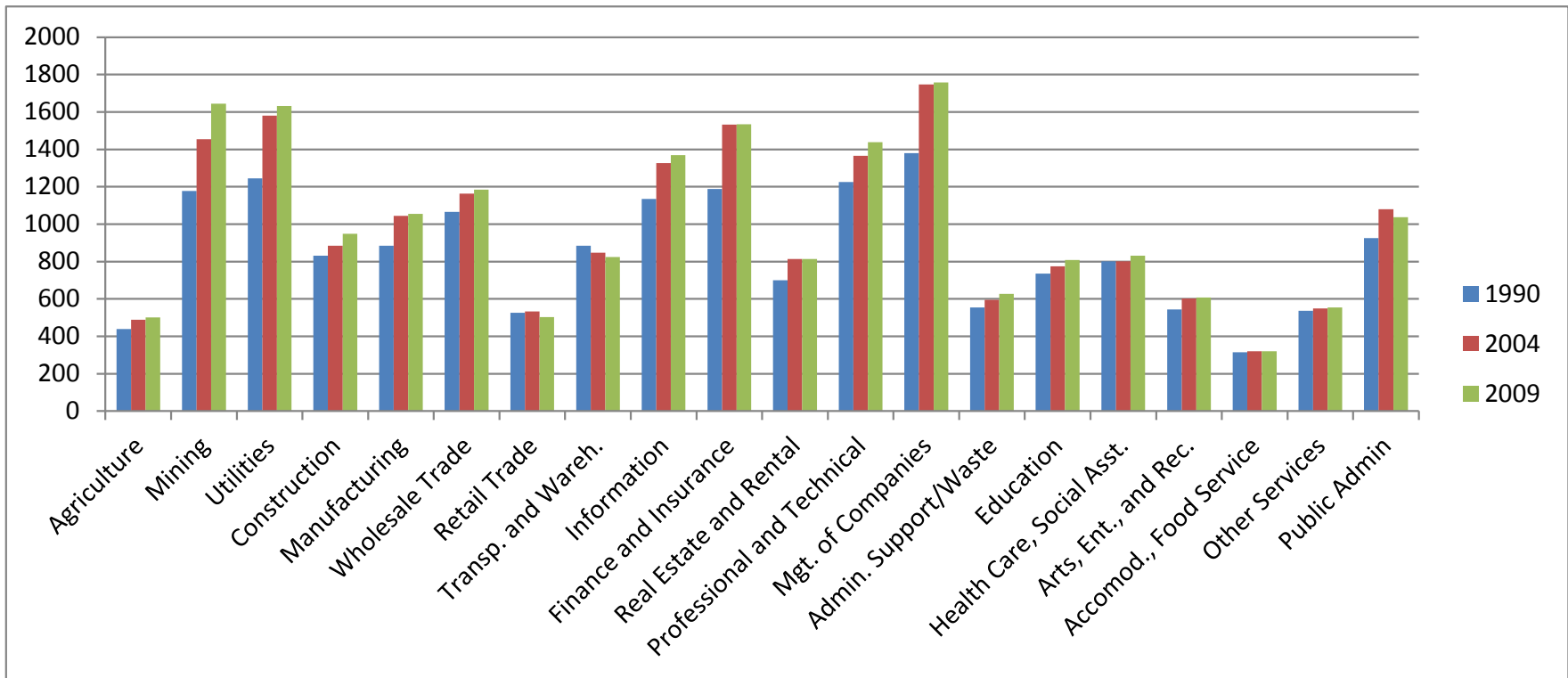
Source: Same as Figure 1

Figure 5. Men and Women Industry Distribution over time:  
Similar percentage age 25



Source: Same as Figure 1

Figure 8: Average Weekly Earnings by Major NAICS Sector for 1990, 2004, and 2009



Source: Quarterly Census of Employment and Wages from the Bureau of Labor Statistics. All wages are in constant 2009 dollars.

**Table 2a. Firm size distribution by Gender for Jobs held at Ages 25, 30, 40**

| Firm Size   | Age 25 |        |       |        | Age 30 |        |       |        | Age 30-25 |        | Age 40 |        |       |        | Age 40-25 |        | Age 40-30 |        |
|-------------|--------|--------|-------|--------|--------|--------|-------|--------|-----------|--------|--------|--------|-------|--------|-----------|--------|-----------|--------|
|             | Men    | Women  | Diff  | t-stat | Men    | Women  | Diff  | t-stat | D-in-D    | t-stat | Men    | Women  | Diff  | t-stat | D-in-D    | t-stat | D-in-D    | t-stat |
| missing     | 10.56  | 10.94  | -0.38 | 1.21   | 6.54   | 6.85   | -0.31 | 0.97   | 0.07      | -0.15  | 3.72   | 3.57   | 0.15  | -0.46  | 0.52      | -1.18  | 0.46      | -1.02  |
| 1 to 9      | 10.94  | 9.57   | 1.37  | -3.82  | 9.70   | 9.71   | -0.01 | 0.02   | -1.38     | 2.68   | 8.54   | 8.94   | -0.40 | 1.10   | -1.77     | 3.46   | -0.39     | 0.76   |
| 10 to 25    | 10.20  | 9.02   | 1.18  | -3.37  | 9.75   | 8.54   | 1.20  | -3.33  | 0.03      | -0.05  | 8.59   | 8.18   | 0.40  | -1.13  | -0.77     | 1.55   | -0.80     | 1.58   |
| 26 to 50    | 8.06   | 7.18   | 0.88  | -2.79  | 7.91   | 6.32   | 1.59  | -4.91  | 0.71      | -1.58  | 7.39   | 6.27   | 1.13  | -3.52  | 0.24      | -0.54  | -0.47     | 1.02   |
| 51 to 100   | 8.02   | 7.77   | 0.25  | -0.79  | 7.99   | 7.30   | 0.69  | -2.09  | 0.44      | -0.95  | 7.58   | 6.27   | 1.31  | -4.01  | 1.05      | -2.29  | 0.62      | -1.33  |
| 101 to 200  | 6.97   | 7.57   | -0.60 | 1.87   | 7.57   | 7.57   | 0.00  | -0.01  | 0.60      | -1.31  | 7.36   | 7.36   | 0.00  | 0.00   | 0.60      | -1.32  | 0.00      | 0.00   |
| 201 to 500  | 8.28   | 8.18   | 0.10  | -0.29  | 8.87   | 9.50   | -0.63 | 1.74   | -0.73     | 1.45   | 9.90   | 10.20  | -0.30 | 0.84   | -0.40     | 0.81   | 0.33      | -0.64  |
| 501 to 1000 | 4.99   | 6.05   | -1.06 | 3.53   | 6.07   | 6.92   | -0.85 | 2.76   | 0.21      | -0.48  | 6.84   | 8.22   | -1.38 | 4.52   | -0.32     | 0.75   | -0.53     | 1.21   |
| 1000+       | 31.97  | 33.72  | -1.75 | 2.99   | 35.60  | 37.30  | -1.69 | 2.81   | 0.06      | -0.07  | 40.08  | 40.98  | -0.90 | 1.52   | 0.85      | -1.02  | 0.79      | -0.93  |
| Total       | 100.00 | 100.00 |       |        | 100.00 | 100.00 |       |        |           |        | 100.00 | 100.00 |       |        |           |        |           |        |
| Obs         |        |        |       |        |        |        |       |        |           |        |        |        |       |        |           |        |           |        |
| Jobs        | 14,123 | 12,795 |       |        | 13,535 | 12,060 |       |        |           |        | 12,915 | 13,052 |       |        |           |        |           |        |
| People      | 8,497  | 7,956  |       |        | 8,815  | 8,104  |       |        |           |        | 9,270  | 9,238  |       |        |           |        |           |        |

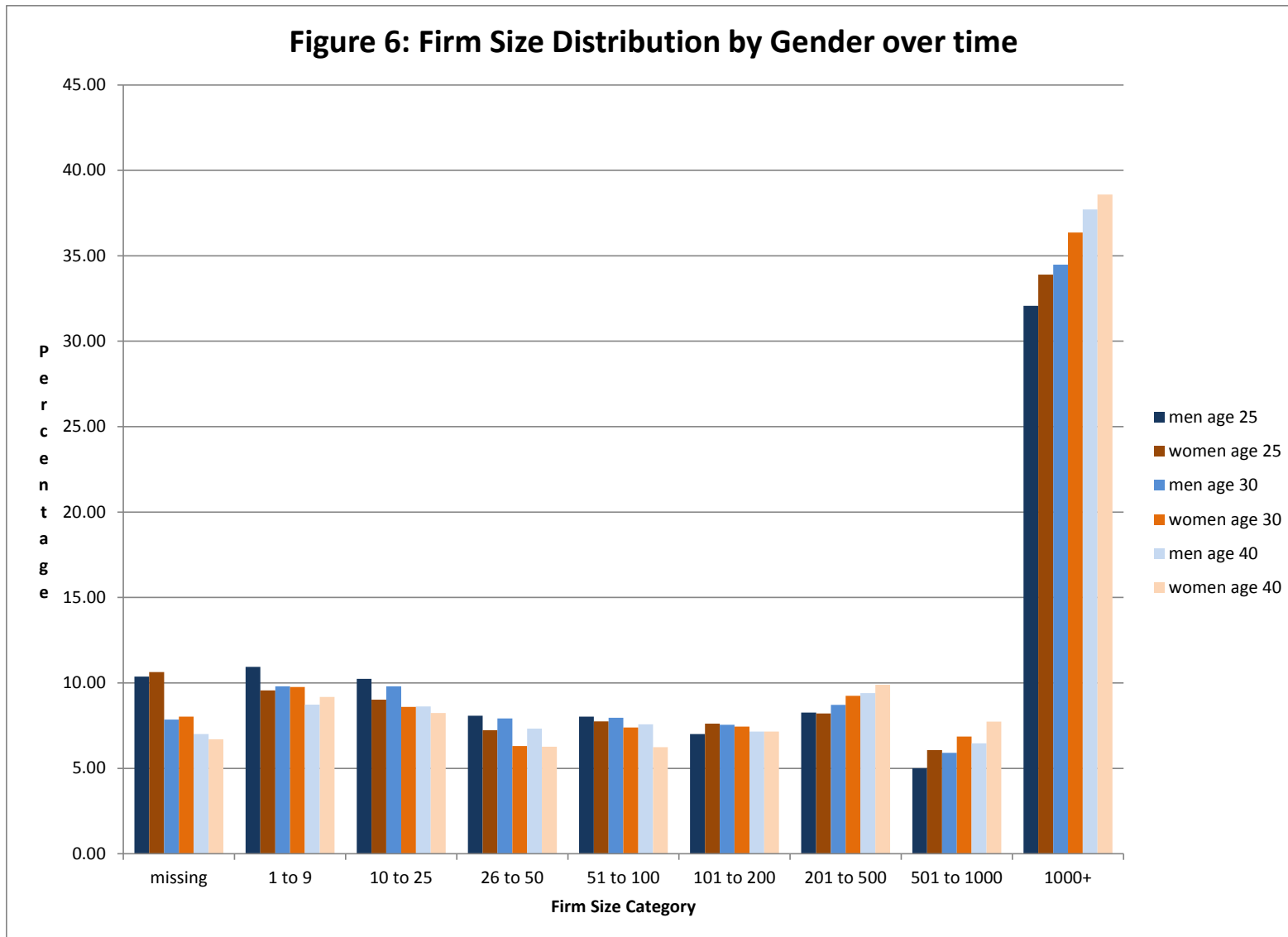
Source: Same as Table 1  
 Observations are person-job level

**Table 2b. Firm size distribution by Mother Status for Jobs held at Ages 25, 30, 40**

| Firm Size   | Age 25      |         |       |        | Age 30      |         |       |        | Age 30-25 |        | Age 40      |         |       |        | Age 40-25 |        | Age 40-30 |        |
|-------------|-------------|---------|-------|--------|-------------|---------|-------|--------|-----------|--------|-------------|---------|-------|--------|-----------|--------|-----------|--------|
|             | Non-Mothers | Mothers | Diff  | t-stat | Non-Mothers | Mothers | Diff  | t-stat | D-in-D    | t-stat | Non-Mothers | Mothers | Diff  | t-stat | D-in-D    | t-stat | D-in-D    | t-stat |
| missing     | 11.03       | 10.70   | 0.33  | -0.58  | 6.57        | 6.45    | 0.12  | -0.20  | -0.21     | 0.26   | 3.46        | 3.39    | 0.07  | -0.11  | -0.26     | 0.31   | -0.05     | 0.06   |
| 1 to 9      | 9.69        | 9.61    | 0.08  | -0.12  | 9.49        | 9.51    | -0.02 | 0.04   | -0.10     | 0.11   | 8.43        | 9.05    | -0.61 | 0.88   | -0.69     | 0.72   | -0.59     | 0.60   |
| 10 to 25    | 9.53        | 8.73    | 0.80  | -1.26  | 8.27        | 8.33    | -0.06 | 0.09   | -0.86     | 0.94   | 7.79        | 8.28    | -0.50 | 0.75   | -1.30     | 1.41   | -0.44     | 0.47   |
| 26 to 50    | 7.27        | 6.89    | 0.38  | -0.68  | 6.69        | 6.04    | 0.65  | -1.12  | 0.27      | -0.34  | 5.67        | 6.25    | -0.59 | 1.00   | -0.97     | 1.19   | -1.24     | 1.50   |
| 51 to 100   | 8.30        | 7.39    | 0.91  | -1.58  | 7.05        | 6.95    | 0.11  | -0.18  | -0.81     | 0.97   | 5.28        | 6.41    | -1.13 | 1.86   | -2.04     | 2.43   | -1.24     | 1.45   |
| 101 to 200  | 7.46        | 7.39    | 0.07  | -0.11  | 7.58        | 7.25    | 0.33  | -0.54  | 0.26      | -0.31  | 7.44        | 6.89    | 0.55  | -0.88  | 0.48      | -0.56  | 0.22      | -0.25  |
| 201 to 500  | 7.65        | 8.20    | -0.55 | 0.84   | 9.32        | 9.48    | -0.16 | 0.23   | 0.40      | -0.42  | 8.78        | 10.41   | -1.63 | 2.37   | -1.08     | 1.14   | -1.47     | 1.52   |
| 501 to 1000 | 5.73        | 6.17    | -0.44 | 0.75   | 7.13        | 7.17    | -0.04 | 0.07   | 0.40      | -0.47  | 7.92        | 8.56    | -0.65 | 1.05   | -0.21     | 0.24   | -0.61     | 0.70   |
| 1000+       | 33.33       | 34.91   | -1.58 | 1.44   | 37.90       | 38.83   | -0.93 | 0.81   | 0.65      | -0.41  | 45.24       | 40.75   | 4.49  | -3.87  | 6.07      | -3.79  | 5.42      | -3.33  |
| Total       | 100.00      | 100.00  |       |        | 100.00      | 100.00  |       |        |           |        | 100.00      | 100.00  |       |        |           |        |           |        |
| Obs         |             |         |       |        |             |         |       |        |           |        |             |         |       |        |           |        |           |        |
| Jobs        | 2,601       | 7,522   |       |        | 2,467       | 6,593   |       |        |           |        | 2,312       | 7,195   |       |        |           |        |           |        |
| People      | 8,497       | 7,956   |       |        | 8,815       | 8,104   |       |        |           |        | 9,270       | 9,238   |       |        |           |        |           |        |

Source: Same as Table 1  
 Observations are person-job level

**Figure 6: Firm Size Distribution by Gender over time**



Source: Same as Figure 1

**Table 3a. Job Count distribution by Gender at Ages 25, 30, 40**

| Job<br>Count Cat | Age 25 |        |       |        | Age 30 |        |       |        | Age 30-25 |        | Age 40 |        |       |        | Age 40-25 |        | Age 40-30 |        |
|------------------|--------|--------|-------|--------|--------|--------|-------|--------|-----------|--------|--------|--------|-------|--------|-----------|--------|-----------|--------|
|                  | Men    | Women  | Diff  | t-stat | Men    | Women  | Diff  | t-stat | D-in-D    | t-stat | Men    | Women  | Diff  | t-stat | D-in-D    | t-stat | D-in-D    | t-stat |
| 0                | 8.58   | 11.71  | -3.12 | 9.66   | 4.71   | 6.41   | -1.70 | 5.26   | 1.42      | -3.11  | 1.06   | 1.44   | -0.38 | 1.17   | 2.74      | -6.00  | 1.32      | -2.89  |
| 1-2              | 33.46  | 35.03  | -1.57 | 2.89   | 16.53  | 18.52  | -1.99 | 3.66   | -0.42     | 0.55   | 7.79   | 7.82   | -0.03 | 0.05   | 1.54      | -2.00  | 1.97      | -2.56  |
| 3-4              | 28.58  | 28.76  | -0.18 | 0.31   | 22.44  | 23.73  | -1.28 | 2.20   | -1.10     | 1.33   | 14.12  | 15.13  | -1.01 | 1.73   | -0.83     | 1.01   | 0.27      | -0.33  |
| 5-6              | 15.97  | 13.70  | 2.26  | -4.26  | 19.27  | 19.71  | -0.44 | 0.83   | -2.70     | 3.60   | 16.18  | 16.68  | -0.50 | 0.95   | -2.76     | 3.68   | -0.06     | 0.08   |
| 7-8              | 7.24   | 6.30   | 0.94  | -2.10  | 13.70  | 12.33  | 1.37  | -3.05  | 0.43      | -0.67  | 14.16  | 15.04  | -0.88 | 1.96   | -1.82     | 2.87   | -2.25     | 3.54   |
| 9-10             | 3.32   | 2.57   | 0.75  | -1.99  | 8.58   | 8.34   | 0.24  | -0.64  | -0.51     | 0.95   | 12.07  | 12.20  | -0.12 | 0.33   | -0.87     | 1.63   | -0.37     | 0.68   |
| 11-12            | 1.40   | 1.09   | 0.30  | -0.99  | 5.74   | 4.52   | 1.21  | -3.93  | 0.91      | -2.09  | 8.84   | 8.78   | 0.06  | -0.18  | -0.25     | 0.57   | -1.16     | 2.67   |
| 13-14            | 0.70   | 0.49   | 0.21  | -0.82  | 3.12   | 2.57   | 0.55  | -2.20  | 0.35      | -0.97  | 6.52   | 6.63   | -0.11 | 0.44   | -0.32     | 0.89   | -0.66     | 1.86   |
| 15-16            | 0.34   | 0.21   | 0.13  | -0.65  | 1.88   | 1.51   | 0.37  | -1.83  | 0.24      | -0.84  | 4.65   | 4.33   | 0.32  | -1.58  | 0.19      | -0.66  | -0.05     | 0.18   |
| 17-18            | 0.22   | 0.11   | 0.11  | -0.63  | 1.21   | 0.97   | 0.24  | -1.39  | 0.13      | -0.54  | 3.30   | 3.17   | 0.13  | -0.75  | 0.02      | -0.09  | -0.11     | 0.45   |
| 19-29            | 0.09   | 0.03   | 0.06  | -0.42  | 0.93   | 0.49   | 0.44  | -2.95  | 0.38      | -1.78  | 2.76   | 2.62   | 0.15  | -0.97  | 0.08      | -0.39  | -0.30     | 1.39   |
| 21-22            | 0.04   | 0.00   | 0.04  | -0.32  | 0.68   | 0.46   | 0.22  | -1.69  | 0.17      | -0.97  | 1.98   | 1.73   | 0.25  | -1.97  | 0.21      | -1.17  | 0.03      | -0.20  |
| 23-27            | 0.05   | 0.01   | 0.04  | -0.29  | 0.70   | 0.31   | 0.38  | -2.64  | 0.34      | -1.67  | 3.16   | 2.24   | 0.92  | -6.34  | 0.88      | -4.28  | 0.54      | -2.61  |
| 28+              | 0.02   | 0.00   | 0.02  | -0.14  | 0.50   | 0.12   | 0.39  | -2.71  | 0.36      | -1.82  | 3.41   | 2.19   | 1.22  | -8.59  | 1.19      | -5.92  | 0.83      | -4.13  |
| Total<br>Obs     | 100    | 100    |       |        | 100    | 100    |       |        |           |        | 100    | 100    |       |        |           |        |           |        |
| People           | 9,740  | 10,166 |       |        | 9,740  | 10,166 |       |        |           |        | 9,740  | 10,166 |       |        |           |        |           |        |

Source: Same as Table 1  
 Observations are person-level

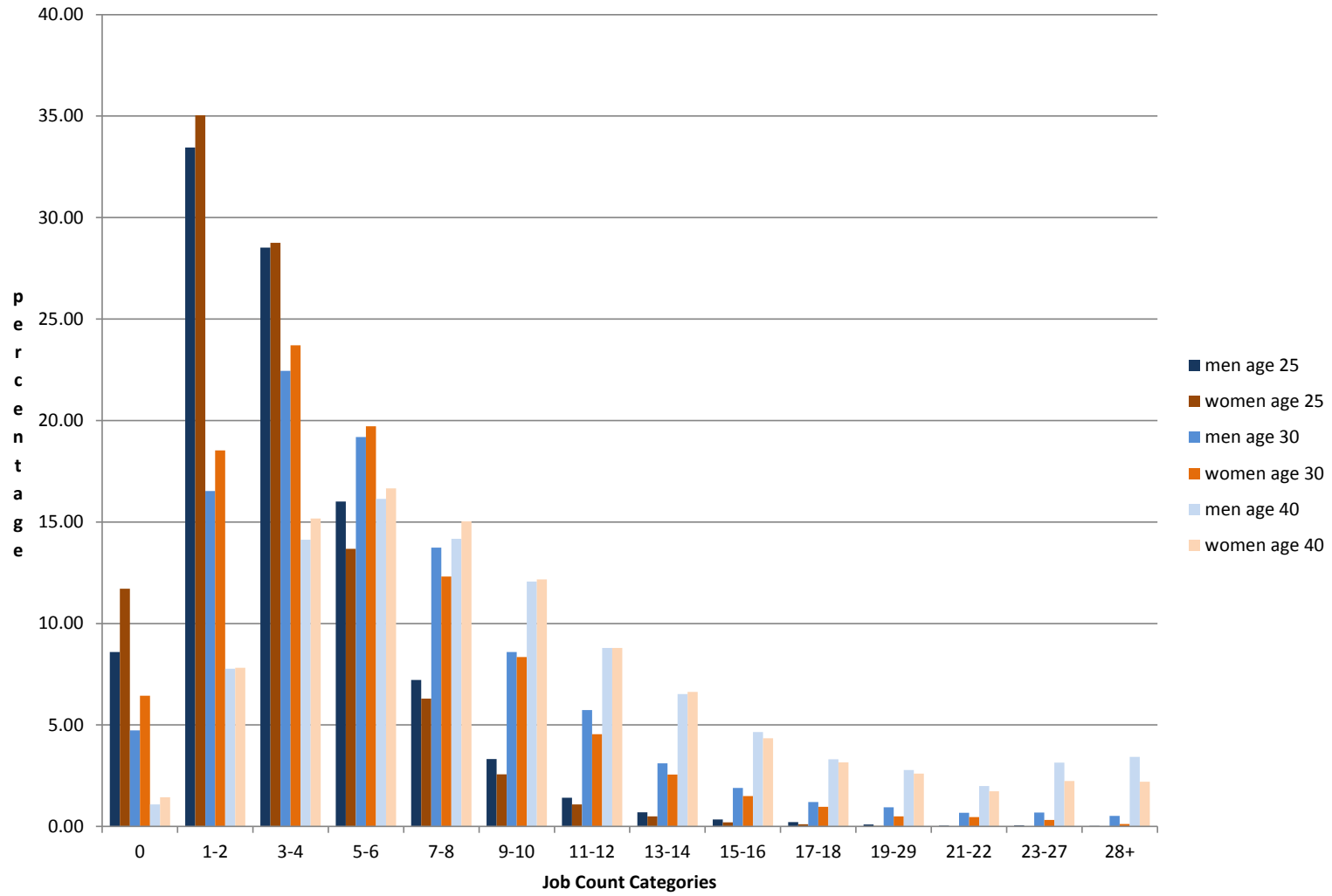
**Table 3b. Job Count distribution by Mother Status at Ages 25, 30, 40**

| Job<br>Count Cat       | Age 25       |              |       |        | Age 30       |              |       |        | Age 30-25 |        | Age 40       |              |       |        | Age 40-25 |        | Age 40-30 |        |
|------------------------|--------------|--------------|-------|--------|--------------|--------------|-------|--------|-----------|--------|--------------|--------------|-------|--------|-----------|--------|-----------|--------|
|                        | Non-mothers  | Mothers      | Diff  | t-stat | Non-Mothers  | Mothers      | Diff  | t-stat | D-in-D    | t-stat | Non-Mothers  | Mothers      | Diff  | t-stat | D-in-D    | t-stat | D-in-D    | t-stat |
| 0                      | 6.32         | 10.36        | -4.05 | 6.53   | 3.83         | 6.38         | -2.55 | 4.11   | 1.49      | -1.70  | 0.99         | 1.54         | -0.56 | 0.90   | 3.49      | -3.98  | 1.99      | -2.27  |
| 1-2                    | 31.30        | 34.42        | -3.11 | 2.96   | 13.86        | 18.98        | -5.13 | 4.89   | -2.01     | 1.36   | 5.74         | 8.43         | -2.69 | 2.56   | 0.42      | -0.29  | 2.44      | -1.65  |
| 3-4                    | 32.64        | 29.58        | 3.05  | -2.68  | 23.30        | 23.63        | -0.33 | 0.29   | -3.38     | 2.09   | 13.74        | 16.03        | -2.29 | 2.01   | -5.34     | 3.30   | -1.97     | 1.22   |
| 5-6                    | 15.94        | 14.25        | 1.69  | -1.64  | 20.93        | 19.83        | 1.10  | -1.07  | -0.60     | 0.41   | 14.96        | 17.61        | -2.65 | 2.57   | -4.34     | 2.97   | -3.75     | 2.57   |
| 7-8                    | 6.96         | 7.01         | -0.05 | 0.06   | 14.32        | 12.60        | 1.71  | -1.95  | 1.76      | -1.42  | 15.65        | 15.40        | 0.25  | -0.28  | 0.30      | -0.24  | -1.47     | 1.19   |
| 9-10                   | 3.71         | 2.54         | 1.17  | -1.60  | 8.35         | 8.69         | -0.34 | 0.46   | -1.50     | 1.44   | 12.00        | 12.64        | -0.64 | 0.87   | -1.80     | 1.73   | -0.30     | 0.29   |
| 11-12                  | 1.80         | 1.07         | 0.73  | -1.24  | 5.39         | 4.50         | 0.90  | -1.53  | 0.17      | -0.20  | 9.28         | 8.70         | 0.57  | -0.98  | -0.16     | 0.19   | -0.32     | 0.39   |
| 13-14                  | 0.75         | 0.41         | 0.35  | -0.72  | 3.59         | 2.34         | 1.25  | -2.62  | 0.91      | -1.34  | 6.90         | 6.43         | 0.47  | -0.98  | 0.12      | -0.18  | -0.78     | 1.16   |
| 15-16                  | 0.41         | 0.20         | 0.20  | -0.54  | 2.32         | 1.26         | 1.06  | -2.82  | 0.86      | -1.62  | 4.70         | 3.92         | 0.78  | -2.07  | 0.57      | -1.08  | -0.29     | 0.54   |
| 17-18                  | 0.12         | 0.12         | 0.00  | 0.01   | 1.74         | 0.81         | 0.92  | -2.89  | 0.93      | -2.05  | 4.64         | 2.61         | 2.03  | -6.34  | 2.03      | -4.48  | 1.10      | -2.43  |
| 19-29                  | 0.06         | 0.02         | 0.04  | -0.15  | 0.99         | 0.34         | 0.65  | -2.39  | 0.61      | -1.58  | 3.36         | 2.21         | 1.16  | -4.30  | 1.12      | -2.93  | 0.51      | -1.34  |
| 21-22                  | 0.00         | 0.00         | 0.00  | 0.00   | 0.81         | 0.32         | 0.49  | -2.17  | 0.49      | -1.53  | 2.26         | 1.44         | 0.82  | -3.64  | 0.82      | -2.57  | 0.33      | -1.03  |
| 23-27                  | 0.00         | 0.02         | -0.02 | 0.07   | 0.41         | 0.22         | 0.19  | -0.81  | 0.20      | -0.63  | 2.26         | 1.73         | 0.53  | -2.32  | 0.55      | -1.70  | 0.35      | -1.07  |
| 28+                    | 0.00         | 0.00         | 0.00  | 0.00   | 0.17         | 0.10         | 0.07  | -0.33  | 0.07      | -0.23  | 3.54         | 1.31         | 2.23  | -10.28 | 2.23      | -7.26  | 2.16      | -7.04  |
| Total<br>Obs<br>People | 100<br>1,725 | 100<br>5,895 |       |        | 100<br>1,725 | 100<br>5,895 |       |        |           |        | 100<br>1,725 | 100<br>5,895 |       |        |           |        |           |        |

Source: Same as Table 1  
Observations are person-level



**Figure 7: Job Count Categories by Gender over time**



Source: Same as Figure 1

**Table 4a. Average Wage Difference for Men and Women by Age and Source**

| Difference by Age  | Difference by Source |        |        |        | Source       |        |
|--|----------------------|--------|--------|--------|--------------|--------|
|  | DER                  | t-stat | SIPP   | t-stat | DIFF-IN-DIFF | t-stat |
| <b>Panel A. Wage1 = Totearn{Source}/1750 hours</b>           |                      |        |        |        |              |        |
| Age 25   | -4.40                | -3.81  | --     | --     | --           | --     |
| Age 30   | -7.91                | -7.01  | --     | --     | --           | --     |
| Age 40 (beginning of panel)                                  | -13.24               | -7.19  | -10.44 | -5.67  | 2.81         | 1.90   |
| <b>Diff-in-Diff Between Ages</b>                             |                      |        |        |        |              |        |
| Age 30-25  | -3.51                | -2.18  | --     | --     | --           | --     |
| Age 40-30  | -5.34                | -2.47  | --     | --     | --           | --     |
| <b>Panel B. Wage2 = Totearn{Source}/Total Reported hours</b> |                      |        |        |        |              |        |
| Age 40 (beginning of panel)                                  | -13.66               | -7.38  | -10.52 | -5.69  | 3.14         | 2.09   |
| <b>Panel C. Wage3 = Totearn SIPP main job/Job hours</b>      |                      |        |        |        |              |        |
| Age 40 (beginning of panel)                                  | --                   | --     | -6.77  | -3.67  | --           | --     |
| <b>Diff-in-Diff between Wage types at same age</b>           |                      |        |        |        |              |        |
| Wage2 - Wage1  | -0.41                | -0.28  | -0.08  | -0.06  | --           | --     |
| Wage3 - Wage2  |                      |        | 3.76   | 2.52   |              |        |

Source: Same as Table 1  
 Observations are person-level

**Table 4b. Average Wage Difference for Mothers and Non-Mothers by Age and Source**

| <b>Difference by Age</b>                                     | <b>Difference by Source</b> |               |             |               | <b>Source</b>       |               |
|--|-----------------------------|---------------|-------------|---------------|---------------------|---------------|
|  | <b>DER</b>                  | <b>t-stat</b> | <b>SIPP</b> | <b>t-stat</b> | <b>DIFF-IN-DIFF</b> | <b>t-stat</b> |
| <b>Panel A. Wage1 = Totearn{Source}/1750 hours</b>           |                             |               |             |               |                     |               |
| Age 25   | -0.23                       | -0.16         | --          | --            | --                  | --            |
| Age 30   | -2.33                       | -1.60         | --          | --            | --                  | --            |
| Age 40 (beginning of panel)                                  | -7.39                       | -3.03         | -6.361      | -2.61         | 1.02                | 0.53          |
| <b>Diff-in-Diff Between Ages</b>                             |                             |               |             |               |                     |               |
| Age 30-25  | -2.09                       | -1.01         | --          | --            | --                  | --            |
| Age 40-30  | -5.06                       | -1.79         | --          | --            | --                  | --            |
| <b>Panel B. Wage2 = Totearn{Source}/Total Reported hours</b> |                             |               |             |               |                     |               |
| Age 40 (beginning of panel)                                  | -3.934                      | -1.61         | -4.150      | -1.70         | -0.22               | -0.11         |
| <b>Panel C. Wage3 = Totearn SIPP main job/Job hours</b>      |                             |               |             |               |                     |               |
| Age 40 (beginning of panel)                                  | --                          | --            | -4.14       | -1.70         | --                  | --            |
| <b>Diff-in-Diff between Wage types at same age</b>           |                             |               |             |               |                     |               |
| Wage2 - Wage1  | 3.45                        | 1.77          | 2.21        | 1.14          | --                  | --            |
| Wage3 - Wage2  |                             |               | 0.01        | 0.01          |                     |               |

Source: Same as Table 1  
 Observations are person-level

**Table 5A: Summary Statistics for Continuous Variables in Wage Equation**

| Variable name                      | Male  |           | Female |           | Difference |           |
|------------------------------------|-------|-----------|--------|-----------|------------|-----------|
|                                    | Mean  | Std. dev. | Mean   | Std. dev. | Estimate   | t-stat    |
| Average Wage                       | 28.07 | 36.50     | 19.59  | 18.64     | 8.48***    | (20.442)  |
| Average Log Wage                   | 3.07  | 0.71      | 2.74   | 0.71      | 0.33***    | (32.883)  |
| age at panel                       | 45.12 | 3.39      | 45.20  | 3.42      | -0.08      | (-1.618)  |
| years married                      | 14.49 | 8.58      | 15.52  | 9.11      | -1.03***   | (-8.190)  |
| years divorced                     | 2.01  | 4.36      | 2.79   | 5.26      | -0.78***   | (-11.386) |
| years widowed                      | 0.05  | 0.63      | 0.17   | 1.39      | -0.12***   | (-7.931)  |
| % years with positive W-2 earnings | 0.93  | 0.15      | 0.86   | 0.20      | 0.07***    | (29.548)  |
| years at current SIPP job          | 11.32 | 8.65      | 9.86   | 7.94      | 1.46***    | (12.379)  |
| <b>% Years in Sector:</b>          |       |           |        |           |            |           |
| Agriculture                        | 0.01  | 0.07      | 0.01   | 0.05      | 0.01***    | (6.466)   |
| Mining                             | 0.01  | 0.06      | 0.00   | 0.03      | 0.01***    | (8.983)   |
| Utilities                          | 0.01  | 0.09      | 0.00   | 0.05      | 0.01***    | (6.875)   |
| Construction                       | 0.08  | 0.19      | 0.01   | 0.06      | 0.06***    | (30.472)  |
| Manufacturing                      | 0.21  | 0.30      | 0.10   | 0.21      | 0.10***    | (28.579)  |
| Wholesale Trade                    | 0.06  | 0.14      | 0.03   | 0.10      | 0.03***    | (16.573)  |
| Retail Trade                       | 0.09  | 0.19      | 0.11   | 0.19      | -0.01***   | (-5.061)  |
| Transportation & Wareh.            | 0.04  | 0.14      | 0.02   | 0.09      | 0.03***    | (15.132)  |
| Information                        | 0.03  | 0.11      | 0.02   | 0.10      | 0.00*      | (2.347)   |
| Finance & Insurance                | 0.03  | 0.13      | 0.07   | 0.18      | -0.04***   | (-16.535) |
| Real Estate, Rental, Lease         | 0.01  | 0.07      | 0.01   | 0.06      | 0.00       | (0.419)   |
| Profes., Scient., Technical        | 0.05  | 0.14      | 0.05   | 0.14      | -0.00      | (-0.797)  |
| Mgt. of Companies                  | 0.01  | 0.03      | 0.01   | 0.03      | 0.00*      | (2.079)   |
| Admin. Supt. & Waste Mgt.          | 0.05  | 0.11      | 0.05   | 0.11      | 0.00       | (1.769)   |
| Education                          | 0.03  | 0.13      | 0.08   | 0.20      | -0.05***   | (-20.809) |
| Health Care & Social Assist.       | 0.06  | 0.17      | 0.20   | 0.30      | -0.13***   | (-39.300) |
| Arts, Entertainment, Rec.          | 0.01  | 0.05      | 0.01   | 0.05      | -0.00      | (-0.906)  |
| Accommodation & Food               | 0.04  | 0.13      | 0.07   | 0.16      | -0.03***   | (-13.119) |
| Other Services                     | 0.03  | 0.10      | 0.04   | 0.11      | -0.01***   | (-6.162)  |
| Public Admin                       | 0.04  | 0.13      | 0.03   | 0.12      | 0.01**     | (3.112)   |
| Other Government                   | 0.05  | 0.14      | 0.04   | 0.12      | 0.02***    | (8.162)   |
| Self-Employment                    | 0.04  | 0.11      | 0.03   | 0.10      | 0.00***    | (3.337)   |
| Missing                            | 0.02  | 0.04      | 0.02   | 0.04      | -0.00      | (-0.742)  |
| Foreign Firms                      | 0.00  | 0.00      | 0.00   | 0.00      | 0.00***    | (3.987)   |
| <b>% Years in Firm of Size:</b>    |       |           |        |           |            |           |
| missing employment total           | 0.04  | 0.06      | 0.04   | 0.07      | -0.00      | (-0.404)  |
| 1-9 employees                      | 0.08  | 0.15      | 0.08   | 0.16      | -0.00      | (-0.488)  |
| 10 to 25 employees                 | 0.08  | 0.14      | 0.08   | 0.13      | 0.01***    | (3.381)   |
| 26 to 50 employees                 | 0.07  | 0.12      | 0.06   | 0.11      | 0.01***    | (5.474)   |
| 51 to 100 employees                | 0.07  | 0.13      | 0.07   | 0.11      | 0.01***    | (5.320)   |
| 101 to 200 employees               | 0.07  | 0.12      | 0.07   | 0.12      | -0.00      | (-0.550)  |
| 201 to 500 employees               | 0.09  | 0.15      | 0.09   | 0.15      | -0.01**    | (-3.278)  |
| 501 to 1000 employees              | 0.06  | 0.12      | 0.08   | 0.14      | -0.01***   | (-6.311)  |
| 1000+ employees                    | 0.39  | 0.33      | 0.40   | 0.31      | -0.01      | (-1.929)  |
| <b>Cumulative Job Count at:</b>    |       |           |        |           |            |           |
| age 25                             | 3.60  | 2.93      | 3.21   | 2.65      | 0.39***    | (9.788)   |
| age 30                             | 6.18  | 4.93      | 5.48   | 4.25      | 0.71***    | (10.777)  |
| age 35                             | 8.20  | 6.63      | 7.40   | 5.56      | 0.80***    | (9.230)   |
| first year of SIPP (age 40-52)     | 11.43 | 9.09      | 10.79  | 7.66      | 0.64***    | (5.374)   |
| Total observations                 | 9682  |           | 10128  |           |            |           |

Source: Same as Table 1

**Table 5B: Summary Statistics for Demographic Categorical Explanatory Variables in Wage**

**Equation**

|         | Black    |          | No kids  |          | 1 kid   |        | 2 kids    |          | 3+ kids  |          |
|---------|----------|----------|----------|----------|---------|--------|-----------|----------|----------|----------|
|         | Male     | Female   | Male     | Female   | Male    | Female | Male      | Female   | Male     | Female   |
| no      | 91.08*** | 87.36    | 78.56    | 83.02*** | 82.93   | 82.96  | 65.86***  | 62.91    | 72.65*** | 71.11    |
| yes     | 8.92     | 12.64*** | 21.44*** | 16.98    | 17.07   | 17.04  | 34.14     | 37.09*** | 27.35    | 28.89*** |
| Total   | 100.00   | 100.00   | 100.00   | 100.00   | 100.00  | 100.00 | 100.00    | 100.00   | 100.00   | 100.00   |
| chi2    | 71.26    |          | 63.86    |          | 0.00475 |        | 18.96     |          | 5.829    |          |
| p value | 3.13e-17 |          | 1.34e-15 |          | 0.945   |        | 0.0000134 |          | 0.0158   |          |

|            | Marital Status |          | Education level |                |
|------------|----------------|----------|-----------------|----------------|
|            | Male           | Female   | Male            | Female         |
| never m.   | 11.84          | 12.06*** | < HS            | 6.67*** 5.17   |
| married    | 58.65***       | 52.11    | HS grad         | 26.41*** 23.99 |
| re-married | 16.63***       | 16.26    | Some coll       | 35.74 39.25*** |
| divorced   | 12.36          | 17.96*** | Coll grad       | 19.68 21.24*** |
| widowed    | 0.52           | 1.60***  | Grad/prof.      | 11.50*** 10.35 |
| Total      | 100.00         | 100.00   | Total           | 100.00 100.00  |
| chi2       | 194.9          |          | 58.69           |                |
| p value    | 4.65e-41       |          | 5.47e-12        |                |

Source: same as Table 1

**Table 5C: Summary Statistics for SIPP Job Characteristics Categorical Explanatory Variables in Wage Equation**

| Occupation                |          |          | Industry                     |          |          | Job Type           |           |          |
|---------------------------|----------|----------|------------------------------|----------|----------|--------------------|-----------|----------|
|                           | Male     | Female   |                              | Male     | Female   |                    | Male      | Female   |
| Managem.                  | 12.61*** | 9.26     | Agriculture                  | 1.26***  | 0.46     | private/for profit | 79.54***  | 65.18    |
| Busin/Financial           | 3.14     | 5.48***  | Mining                       | 0.76***  | 0.15     | private/non-profit | 4.65      | 12.30*** |
| Computer/Math             | 4.49***  | 2.09     | Utilities                    | 1.98***  | 0.60     | local govt         | 7.03      | 12.35*** |
| Architect/Engin.          | 4.72***  | 0.69     | Construction                 | 9.73***  | 1.29     | state govt         | 4.60      | 6.94***  |
| Life, Phy, Social Sc.     | 1.44***  | 0.90     | Manufacturing                | 21.85*** | 9.23     | fed. Govt          | 4.18***   | 3.24     |
| Comm. & Social Serv.      | 1.27     | 1.85***  | Wholesale Trade              | 4.59***  | 2.60     | Total              | 100.00    | 100.00   |
| Legal                     | 0.73     | 1.33***  | Retail Trade                 | 8.82     | 9.62***  | chi2               | 685.0     |          |
| Education                 | 3.06     | 10.47*** | Transportation & Wareh.      | 7.19***  | 2.71     | p                  | 6.03e-147 |          |
| Arts/Design/Enter./Media  | 1.46***  | 1.28     | Information                  | 2.80***  | 1.79     |                    |           |          |
| Health Pract.             | 1.99     | 9.31***  | Finance & Insurance          | 3.40     | 6.43***  |                    |           |          |
| Health Support            | 0.36     | 4.41***  | Real Estate, Rental, Lease   | 1.64***  | 1.53     |                    |           |          |
| Protective Serv.          | 3.68***  | 0.99     | Profes., Scient., Technical  | 6.12***  | 5.16     |                    |           |          |
| Food Prep & Serve         | 1.99     | 5.00***  | Admin. Supt. & Waste Mgt.    | 3.75***  | 3.31     |                    |           |          |
| Build&Grounds Clean/Main. | 3.64***  | 3.15     | Education                    | 5.94     | 15.24*** |                    |           |          |
| Personal Care & Serv.     | 0.62     | 3.46***  | Health Care & Social Assist. | 5.25     | 23.06*** |                    |           |          |
| Sales                     | 8.19     | 9.08***  | Arts, Entertainment, Rec.    | 1.34***  | 1.33     |                    |           |          |
| Office & Admin.           | 6.46     | 22.83*** | Accomodation & Food          | 2.90     | 5.10***  |                    |           |          |
| Farm,Fish,Forest          | 0.93***  | 0.41     | Other Services               | 3.51     | 4.20***  |                    |           |          |
| Constr. & Extract.        | 8.95***  | 0.32     | Public Admin                 | 7.17***  | 6.20     |                    |           |          |
| Install,Maint.,Repair     | 7.91***  | 0.29     | Total                        | 100.00   | 100.00   |                    |           |          |
| Production                | 11.76*** | 4.93     | chi2                         | 3285.0   |          |                    |           |          |
| Transportation            | 10.61*** | 2.49     | p                            | 0        |          |                    |           |          |
| Total                     | 100.00   | 100.00   |                              |          |          |                    |           |          |
| chi2                      | 5473.6   |          |                              |          |          |                    |           |          |
| p                         | 0        |          |                              |          |          |                    |           |          |

| Union status |          |          |
|--------------|----------|----------|
|              | Male     | Female   |
| no           | 81.02    | 84.73*** |
| yes          | 18.98*** | 15.27    |
| Total        | 100.00   | 100.00   |
| chi2         | 48.51    |          |
| p            | 3.28e-12 |          |

| Firm Size |            |          | Multi-unit status |           |          |
|-----------|------------|----------|-------------------|-----------|----------|
|           | Male       | Female   |                   | Male      | Female   |
| < 25      | 17.15      | 18.13*** | no                | 33.81     | 36.45*** |
| 25-99     | 12.98***   | 11.79    | yes               | 66.19***  | 63.55    |
| 100-499   | 14.15***   | 13.70    | Total             | 100.00    | 100.00   |
| 500-999   | 6.08       | 7.68***  | chi2              | 15.27     |          |
| >=1000    | 49.65***   | 48.69    | p                 | 0.0000930 |          |
| Total     | 100.00     | 100.00   |                   |           |          |
| chi2      | 28.56      |          |                   |           |          |
| p         | 0.00000961 |          |                   |           |          |

Source: Same as Table 1

**Table 6A: Summary Statistics for Continuous Variables in Wage Equation**

| Variable                           | Non-Moms |           | Moms  |           | Difference |           |
|------------------------------------|----------|-----------|-------|-----------|------------|-----------|
|                                    | Mean     | Std. dev. | Mean  | Std. dev. | Estimate   | t-stat    |
| Average Wage                       | 23.37    | 24.65     | 20.54 | 19.14     | 2.82***    | (4.372)   |
| Average Log Wage                   | 2.91     | 0.72      | 2.78  | 0.71      | 0.12***    | (6.240)   |
| age at panel                       | 45.50    | 3.45      | 45.13 | 3.39      | 0.37***    | (3.878)   |
| years married                      | 8.09     | 8.86      | 16.81 | 7.80      | -8.72***   | (-36.798) |
| years divorced                     | 2.55     | 5.34      | 2.25  | 4.60      | 0.30*      | (2.111)   |
| years widowed                      | 0.10     | 1.03      | 0.15  | 1.38      | -0.05      | (-1.605)  |
| % years with positive W-2 earnings | 0.94     | 0.14      | 0.85  | 0.20      | 0.08***    | (18.647)  |
| years at current SIPP job          | 10.98    | 8.36      | 10.04 | 8.01      | 0.95***    | (4.162)   |
| <b>% Years in Sector:</b>          |          |           |       |           |            |           |
| Agriculture                        | 0.00     | 0.04      | 0.00  | 0.05      | -0.00      | (-1.372)  |
| Mining                             | 0.00     | 0.02      | 0.00  | 0.03      | 0.00       | (0.383)   |
| Utilities                          | 0.00     | 0.05      | 0.00  | 0.05      | 0.00       | (0.240)   |
| Construction                       | 0.01     | 0.06      | 0.01  | 0.07      | -0.00      | (-0.669)  |
| Manufacturing                      | 0.10     | 0.21      | 0.09  | 0.20      | 0.01       | (1.674)   |
| Wholesale Trade                    | 0.04     | 0.10      | 0.04  | 0.11      | 0.00       | (0.998)   |
| Retail Trade                       | 0.10     | 0.19      | 0.10  | 0.18      | 0.01       | (1.313)   |
| Transportation & Wareh.            | 0.02     | 0.09      | 0.02  | 0.09      | -0.00      | (-0.609)  |
| Information                        | 0.03     | 0.11      | 0.02  | 0.10      | 0.01**     | (3.023)   |
| Finance & Insurance                | 0.08     | 0.20      | 0.07  | 0.19      | 0.01       | (1.171)   |
| Real Estate, Rental, Lease         | 0.02     | 0.08      | 0.01  | 0.06      | 0.01***    | (3.767)   |
| Profes., Scient., Technical        | 0.06     | 0.15      | 0.05  | 0.14      | 0.01*      | (2.187)   |
| Mgt. of Companies                  | 0.01     | 0.03      | 0.01  | 0.03      | 0.00       | (0.928)   |
| Admin. Supt. & Waste Mgt.          | 0.05     | 0.11      | 0.04  | 0.10      | 0.01*      | (2.112)   |
| Education                          | 0.07     | 0.18      | 0.10  | 0.21      | -0.03***   | (-5.515)  |
| Health Care & Social Assist.       | 0.18     | 0.29      | 0.21  | 0.31      | -0.02**    | (-3.025)  |
| Arts, Entertainment, Rec.          | 0.01     | 0.05      | 0.01  | 0.05      | 0.00       | (0.375)   |
| Accommodation & Food               | 0.06     | 0.17      | 0.06  | 0.15      | 0.01       | (1.940)   |
| Other Services                     | 0.03     | 0.10      | 0.04  | 0.12      | -0.01*     | (-2.531)  |
| Public Admin                       | 0.04     | 0.13      | 0.03  | 0.11      | 0.01*      | (2.421)   |
| Other Government                   | 0.04     | 0.12      | 0.04  | 0.12      | 0.00       | (0.077)   |
| Self-Employment                    | 0.02     | 0.08      | 0.03  | 0.10      | -0.01***   | (-4.786)  |
| Missing                            | 0.01     | 0.03      | 0.01  | 0.04      | -0.00      | (-0.262)  |
| Foreign Firms                      | 0.00     | 0.00      | 0.00  | 0.00      | 0.00       | (0.209)   |
| <b>% Years in Firm of Size:</b>    |          |           |       |           |            |           |
| missing employment total           | 0.04     | 0.06      | 0.04  | 0.06      | -0.00      | (-0.019)  |
| 1-9 employees                      | 0.08     | 0.16      | 0.08  | 0.16      | -0.00      | (-1.071)  |
| 10 to 25 employees                 | 0.08     | 0.13      | 0.08  | 0.14      | 0.00       | (0.318)   |
| 26 to 50 employees                 | 0.06     | 0.11      | 0.06  | 0.11      | 0.00       | (0.347)   |
| 51 to 100 employees                | 0.06     | 0.11      | 0.06  | 0.11      | -0.00      | (-0.770)  |
| 101 to 200 employees               | 0.07     | 0.13      | 0.07  | 0.12      | 0.00       | (0.266)   |
| 201 to 500 employees               | 0.09     | 0.14      | 0.10  | 0.15      | -0.01*     | (-2.330)  |
| 501 to 1000 employees              | 0.07     | 0.13      | 0.08  | 0.14      | -0.00      | (-1.165)  |
| 1000+ employees                    | 0.43     | 0.32      | 0.40  | 0.32      | 0.03**     | (3.256)   |
| <b>Cumulative Job Count at:</b>    |          |           |       |           |            |           |
| age 25                             | 3.71     | 2.80      | 3.31  | 2.63      | 0.40***    | (5.242)   |
| age 30                             | 6.31     | 4.64      | 5.35  | 4.03      | 0.96***    | (7.742)   |
| age 35                             | 8.36     | 6.05      | 6.99  | 5.06      | 1.38***    | (8.590)   |
| first year of SIPP (age 40-52)     | 11.75    | 8.25      | 10.03 | 6.84      | 1.71***    | (7.855)   |
| Total observations                 | 1717     |           | 5868  |           |            |           |

Source: Same as Table 1

**Table 6B: Summary Statistics for Demographic Categorical Explanatory Variables in Wage Equation**

|         | Black    |        | 1 kid  | 2 kids | 3+ kids |
|---------|----------|--------|--------|--------|---------|
|         | Non-Moms | Moms   | Moms   | Moms   | Moms    |
| no      | 89.86    | 89.72  | 75.76  | 51.55  | 72.71   |
| yes     | 10.14    | 10.28  | 24.24  | 48.45  | 27.29   |
| Total   | 100.00   | 100.00 | 100.00 | 100.00 | 100.00  |
| chi2    | 0.0264   |        |        |        |         |
| p value | 0.871    |        |        |        |         |

|            | Marital Status |          | Education level |          |          |
|------------|----------------|----------|-----------------|----------|----------|
|            | Non-Moms       | Moms     |                 | Non-Moms | Moms     |
| never m.   | 39.31***       | 5.40     | < HS            | 2.26     | 3.12***  |
| married    | 32.67          | 62.61*** | HS grad         | 18.14    | 20.22*** |
| re-married | 10.72          | 13.96*** | Some coll       | 34.43    | 39.13*** |
| divorced   | 16.13          | 16.58*** | Coll grad       | 28.81*** | 25.45    |
| widowed    | 1.16           | 1.45***  | Grad/prof.      | 16.35*** | 12.08    |
| Total      | 100.00         | 100.00   | Total           | 100.00   | 100.00   |
| chi2       | 1392.6         |          | 38.45           |          |          |
| p value    | 2.72e-300      |          | 9.04e-08        |          |          |

Source: Same as Table 1



**Table 6C: Summary Statistics for SIPP Job Characteristics Categorical Explanatory Variables in Wage Equation**

| Occupation                |          |          | Industry                     |          |          | Job Type           |          |          |
|---------------------------|----------|----------|------------------------------|----------|----------|--------------------|----------|----------|
|                           | Male     | Female   |                              | Male     | Female   |                    | Male     | Female   |
| Managem.                  | 13.45*** | 9.11     | Agriculture                  | 0.41***  | 0.29     | private/for profit | 65.68*** | 62.12    |
| Busin/Financial           | 8.12***  | 5.31     | Mining                       | 0.35***  | 0.10     | private/non-profit | 12.70    | 13.11*** |
| Computer/Math             | 3.01***  | 2.14     | Utilities                    | 0.75***  | 0.59     | local govt         | 10.14    | 14.18*** |
| Architect/Engin.          | 0.99***  | 0.76     | Construction                 | 1.45***  | 1.22     | state govt         | 7.77***  | 7.35     |
| Life, Phy, Social Sc.     | 1.51***  | 0.97     | Manufacturing                | 10.26*** | 7.92     | fed. Govt          | 3.71***  | 3.24     |
| Comm. & Social Serv.      | 1.97     | 2.02***  | Wholesale Trade              | 2.38     | 2.87***  | Total              | 100.00   | 100.00   |
| Legal                     | 2.20***  | 1.37     | Retail Trade                 | 9.91***  | 8.52     | chi2               |          | 20.46    |
| Education                 | 7.59     | 13.44*** | Transportation & Wareh.      | 2.26     | 2.66***  | p                  |          | 0.000405 |
| Arts/Design/Enter./Media  | 1.68***  | 1.44     | Information                  | 2.32***  | 1.71     |                    |          |          |
| Health Pract.             | 8.46     | 10.47*** | Finance & Insurance          | 7.36***  | 6.72     |                    |          |          |
| Health Support            | 2.38     | 4.24***  | Real Estate, Rental, Lease   | 2.09***  | 1.24     |                    |          |          |
| Protective Serv.          | 1.57***  | 0.68     | Profes., Scient., Technical  | 7.65***  | 5.48     |                    |          |          |
| Food Prep & Serve         | 4.00     | 4.34***  | Admin. Supt. & Waste Mgt.    | 3.19***  | 2.99     |                    |          |          |
| Build&Grounds Clean/Main. | 2.09     | 2.31***  | Education                    | 11.42    | 18.41*** |                    |          |          |
| Personal Care & Serv.     | 3.36***  | 3.07     | Health Care & Social Assist. | 19.59    | 23.80*** |                    |          |          |
| Sales                     | 9.33***  | 8.82     | Arts, Entertainment, Rec.    | 1.80***  | 1.44     |                    |          |          |
| Office & Admin.           | 21.68    | 23.09*** | Accomodation & Food          | 4.81***  | 4.24     |                    |          |          |
| Farm,Fish,Forest          | 0.23     | 0.29***  | Other Services               | 4.06***  | 3.94     |                    |          |          |
| Constr. & Extract.        | 0.35***  | 0.25     | Public Admin                 | 7.94***  | 5.87     |                    |          |          |
| Install,Maint.,Repair     | 0.35***  | 0.31     | Total                        | 100.00   | 100.00   |                    |          |          |
| Production                | 3.88***  | 3.78     | chi2                         |          | 101.5    |                    |          |          |
| Transportation            | 1.80     | 1.80     | p                            |          | 1.16e-13 |                    |          |          |
| Total                     | 100.00   | 100.00   |                              |          |          |                    |          |          |
| chi2                      |          | 128.0    |                              |          |          |                    |          |          |
| p                         |          | 2.36e-17 |                              |          |          |                    |          |          |

| Union status |        |        |
|--------------|--------|--------|
|              | Male   | Female |
| no           | 85.57  | 83.72  |
| yes          | 14.43  | 16.28  |
| Total        | 100.00 | 100.00 |
| chi2         |        | 3.422  |
| p            |        | 0.0643 |

| Firm Size |        |        |
|-----------|--------|--------|
|           | Male   | Female |
| < 25      | 16.64  | 18.27  |
| 25-99     | 11.25  | 11.94  |
| 100-499   | 13.10  | 13.79  |
| 500-999   | 8.06   | 7.92   |
| >=1000    | 50.96  | 48.07  |
| Total     | 100.00 | 100.00 |
| chi2      |        | 5.306  |
| p         |        | 0.257  |

| Multi-unit status |        |        |
|-------------------|--------|--------|
|                   | Male   | Female |
| no                | 34.84  | 36.27  |
| yes               | 65.16  | 63.73  |
| Total             | 100.00 | 100.00 |
| chi2              |        | 1.181  |
| p                 |        | 0.277  |

Source: Same as Table 1

**Table 7a: Oaxaca-Blinder Decomposition of Male-Female Wage Differences, Differences**

|                            | Baseline with Industry | Model 1 with Firm Size | Model 2 with Job Count | Model 3 with Job Tenure |
|----------------------------|------------------------|------------------------|------------------------|-------------------------|
|                            | 1                      | 2                      | 3                      | 4                       |
| Male Average Wage          | 3.0726***<br>(0.0073)  | 3.0726***<br>(0.0073)  | 3.0726***<br>(0.0073)  | 3.0726***<br>(0.0073)   |
| Female Average Wage        | 2.8511***<br>(0.0545)  | 2.8466***<br>(0.0542)  | 2.8406***<br>(0.0541)  | 2.8387***<br>(0.0539)   |
| Difference                 | 0.2214***<br>(0.0550)  | 0.2260***<br>(0.0547)  | 0.2319***<br>(0.0546)  | 0.2339***<br>(0.0544)   |
| Difference in Endowments   | 0.1396***<br>(0.0157)  | 0.1386***<br>(0.0157)  | 0.1374***<br>(0.0157)  | 0.1373***<br>(0.0157)   |
| Difference in Coefficients | 0.0828<br>(0.0556)     | 0.0869<br>(0.0553)     | 0.0952<br>(0.0552)     | 0.0978<br>(0.0551)      |
| Interaction                | -0.0010<br>(0.0179)    | 0.0005<br>(0.0179)     | -0.0006<br>(0.0179)    | -0.0013<br>(0.0179)     |

Source: Same as Table 1

**Table 7b: Oaxaca-Blinder Decomposition of Male-Female Wage Differences, SIPP  
Job Characteristics**

|                          | Baseline with<br>Industry | Model 1 with<br>Firm Size | Model 2 with<br>Job Count | Model 3 with<br>Job Tenure |
|--------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
|                          | 1                         | 2                         | 3                         | 4                          |
| <b>Endowments</b>        |                           |                           |                           |                            |
| Occupation               | -0.0038<br>(0.0139)       | -0.0048<br>(0.0139)       | -0.0040<br>(0.0139)       | -0.0026<br>(0.0139)        |
| Union Status             | 0.0076***<br>(0.0013)     | 0.0074***<br>(0.0012)     | 0.0074***<br>(0.0012)     | 0.0074***<br>(0.0012)      |
| Duration of Jobs (Years) | 0.0134***<br>(0.0017)     | 0.0132***<br>(0.0017)     | 0.0116***<br>(0.0017)     | 0.0117***<br>(0.0017)      |
| Multi-Unit Company       | -0.0009<br>(0.0005)       | -0.0008<br>(0.0005)       | -0.0008<br>(0.0005)       | -0.0008<br>(0.0005)        |
| Firm Size (Employment)   | 0.0014<br>(0.0009)        | 0.0011<br>(0.0007)        | 0.0011<br>(0.0007)        | 0.0011<br>(0.0007)         |
| Job Type                 | 0.0104***<br>(0.0028)     | 0.0104***<br>(0.0028)     | 0.0110***<br>(0.0028)     | 0.0112***<br>(0.0028)      |
| Self-Reported Industry   | 0.0745***<br>(0.0107)     | 0.0749***<br>(0.0107)     | 0.0740***<br>(0.0107)     | 0.0730***<br>(0.0107)      |
| <b>Coefficients</b>      |                           |                           |                           |                            |
| Occupation               | 0.0010<br>(0.0126)        | -0.0006<br>(0.0126)       | -0.0005<br>(0.0126)       | -0.0006<br>(0.0126)        |
| Union Status             | -0.0064<br>(0.0037)       | -0.0064<br>(0.0037)       | -0.0060<br>(0.0037)       | -0.0058<br>(0.0037)        |
| Duration of Jobs (Years) | -0.0183<br>(0.0115)       | -0.0177<br>(0.0115)       | -0.0313*<br>(0.0128)      | -0.0298*<br>(0.0131)       |
| Multi-Unit Company       | 0.0270<br>(0.0144)        | 0.0270<br>(0.0145)        | 0.0278<br>(0.0145)        | 0.0276<br>(0.0145)         |
| Firm Size (Employment)   | -0.0067<br>(0.0063)       | -0.0023<br>(0.0066)       | -0.0010<br>(0.0066)       | -0.0008<br>(0.0066)        |
| Job Type                 | 0.0204<br>(0.0161)        | 0.0206<br>(0.0161)        | 0.0198<br>(0.0161)        | 0.0184<br>(0.0161)         |
| Self-Reported Industry   | 0.0302<br>(0.0199)        | 0.0322<br>(0.0198)        | 0.0327<br>(0.0198)        | 0.0343<br>(0.0198)         |
| N                        | 19769                     | 19769                     | 19769                     | 19769                      |

Source: Same as Table 1

**Table 7c: Oaxaca-Blinder Decomposition of Male-Female Wage Differences, Work History**

|                           | Baseline with<br>Industry | Model 1 with<br>Firm Size | Model 2 with<br>Job Count | Model 3 with<br>Job Tenure |
|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
|                           | 1                         | 2                         | 3                         | 4                          |
| <b>Endowments</b>         |                           |                           |                           |                            |
| Percent of Industry Years | 0.0405***<br>(0.0115)     | 0.0412***<br>(0.0115)     | 0.0397***<br>(0.0115)     | 0.0396***<br>(0.0115)      |
| Current Sector Percent    | -0.0351*<br>(0.0136)      | -0.0357**<br>(0.0136)     | -0.0350**<br>(0.0136)     | -0.0346*<br>(0.0136)       |
| % Years Positive Earnings | 0.0279***<br>(0.0026)     | 0.0281***<br>(0.0026)     | 0.0309***<br>(0.0029)     | 0.0310***<br>(0.0034)      |
| Firm Size (Employment)    | --                        | 0.0002<br>(0.0012)        | 0.0002<br>(0.0012)        | 0.0002<br>(0.0012)         |
| 12+ Jobs at Panel         | --                        | --                        | 0.0015<br>(0.0008)        | --                         |
| 13+ Jobs at Panel         | --                        | --                        | -0.0018<br>(0.0009)       | --                         |
| 14+ Jobs at Panel         | --                        | --                        | -0.0006<br>(0.0007)       | --                         |
| Job Tenure                | --                        | --                        | --                        | -0.0018<br>(0.0024)        |
| <b>Coefficients</b>       |                           |                           |                           |                            |
| Percent of Industry Years | -0.0599<br>(0.0660)       | -0.1002<br>(0.0669)       | -0.0946<br>(0.0668)       | -0.0875<br>(0.0668)        |
| Current Sector Percent    | -0.0196<br>(0.0194)       | -0.0203<br>(0.0194)       | -0.0287<br>(0.0195)       | -0.0248<br>(0.0195)        |
| % Years Positive Earnings | 0.0164<br>(0.0459)        | 0.0136<br>(0.0459)        | 0.0582<br>(0.0504)        | 0.0746<br>(0.0583)         |
| Firm Size (Employment)    | --                        | 0.0557<br>(0.0598)        | 0.0693<br>(0.0598)        | 0.0699<br>(0.0597)         |
| 12+ Jobs at Panel         | --                        | --                        | -0.0476**<br>(0.0177)     | --                         |
| 13+ Jobs at Panel         | --                        | --                        | 0.0241<br>(0.0166)        | --                         |
| 14+ Jobs at Panel         | --                        | --                        | -0.0087<br>(0.0114)       | --                         |
| Job Tenure                | --                        | --                        | --                        | 0.0246<br>(0.0192)         |
| N                         | 19769                     | 19769                     | 19769                     | 19769                      |

Source: Same as Table 1

**Table 8a: Oaxaca-Blinder Decomposition of Moms/Non-Moms Wage Differences, Differences**

|                            | Baseline with Industry | Model 1 with Firm Size | Model 2 with Job Count | Model 3 with Job Tenure |
|----------------------------|------------------------|------------------------|------------------------|-------------------------|
|                            | 1                      | 2                      | 3                      | 4                       |
| Non-Moms Average Wage      | 2.9071***<br>(0.0176)  | 2.9071***<br>(0.0176)  | 2.9071***<br>(0.0177)  | 2.9071***<br>(0.0177)   |
| Moms Average Wage          | 2.7847***<br>(0.0094)  | 2.7847***<br>(0.0094)  | 2.7847***<br>(0.0094)  | 2.7847***<br>(0.0094)   |
| Difference                 | 0.1224***<br>(0.0199)  | 0.1224***<br>(0.0200)  | 0.1224***<br>(0.0200)  | 0.1224***<br>(0.0200)   |
| Difference in Endowments   | 0.1308***<br>(0.0178)  | 0.1306***<br>(0.0178)  | 0.1319***<br>(0.0179)  | 0.1343***<br>(0.0180)   |
| Difference in Coefficients | -0.0019<br>(0.0237)    | -0.0021<br>(0.0238)    | -0.0028<br>(0.0240)    | -0.0057<br>(0.0240)     |
| Interaction                | -0.0065<br>(0.0226)    | -0.0061<br>(0.0227)    | -0.0068<br>(0.0231)    | -0.0062<br>(0.0231)     |

Source: Same as Table 1

**Table 8b: Oaxaca-Blinder Decomposition of Moms/Non\_moms Wage Differences, SIPP Job Characteristics**

|                          | Baseline with<br>Industry | Model 1 with<br>Firm Size | Model 2 with<br>Job Count | Model 3 with<br>Job Tenure |
|--------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
|                          | 1                         | 2                         | 3                         | 4                          |
| <b>Endowments</b>        |                           |                           |                           |                            |
| Occupation               | 0.0323***<br>(0.0063)     | 0.0316***<br>(0.0062)     | 0.0311***<br>(0.0061)     | 0.0306***<br>(0.0061)      |
| Union Status             | -0.0042<br>(0.0022)       | -0.0041<br>(0.0022)       | -0.0041<br>(0.0022)       | -0.0041<br>(0.0021)        |
| Duration of Jobs (Years) | 0.0082***<br>(0.0022)     | 0.0080***<br>(0.0022)     | 0.0064**<br>(0.0019)      | 0.0059**<br>(0.0019)       |
| Multi-Unit Company       | -0.0007<br>(0.0006)       | -0.0007<br>(0.0006)       | -0.0006<br>(0.0006)       | -0.0007<br>(0.0006)        |
| Firm Size (Employment)   | 0.0036*<br>(0.0018)       | 0.0025<br>(0.0014)        | 0.0026<br>(0.0015)        | 0.0027<br>(0.0015)         |
| Job Type                 | 0.0048**<br>(0.0017)      | 0.0047**<br>(0.0017)      | 0.0050**<br>(0.0018)      | 0.0051**<br>(0.0018)       |
| Self-Reported Industry   | 0.0194**<br>(0.0061)      | 0.0194**<br>(0.0060)      | 0.0190**<br>(0.0060)      | 0.0192**<br>(0.0060)       |
| <b>Coefficients</b>      |                           |                           |                           |                            |
| Occupation               | 0.0268<br>(0.0296)        | 0.0265<br>(0.0296)        | 0.0303<br>(0.0297)        | 0.0277<br>(0.0298)         |
| Union Status             | -0.0147<br>(0.0088)       | -0.0159<br>(0.0088)       | -0.0162<br>(0.0088)       | -0.0154<br>(0.0088)        |
| Duration of Jobs (Years) | 0.0035<br>(0.0237)        | 0.0074<br>(0.0237)        | 0.0319<br>(0.0265)        | 0.0458<br>(0.0274)         |
| Multi-Unit Company       | 0.0114<br>(0.0285)        | 0.0132<br>(0.0286)        | 0.0152<br>(0.0287)        | 0.0123<br>(0.0288)         |
| Firm Size (Employment)   | 0.0027<br>(0.0119)        | 0.0072<br>(0.0126)        | 0.0065<br>(0.0126)        | 0.0056<br>(0.0126)         |
| Job Type                 | -0.0108<br>(0.0292)       | -0.0148<br>(0.0294)       | -0.0180<br>(0.0295)       | -0.0168<br>(0.0296)        |
| Self-Reported Industry   | -0.0010<br>(0.0428)       | 0.0019<br>(0.0428)        | 0.0009<br>(0.0429)        | -0.0041<br>(0.0430)        |
| N                        | 7585                      | 7585                      | 7585                      | 7585                       |

Source: Same as Table 1

**Table 8c: Oaxaca-Blinder Decomposition of Moms/Non-Moms Wage Differences, Work History**

|                           | Baseline with Industry | Model 1 with Firm Size | Model 2 with Job Count | Model 3 with Job Tenure |
|---------------------------|------------------------|------------------------|------------------------|-------------------------|
|                           | 1                      | 2                      | 3                      | 4                       |
| <b>Endowments</b>         |                        |                        |                        |                         |
| Percent of Industry Years | 0.0133**<br>(0.0050)   | 0.0118*<br>(0.0051)    | 0.0128*<br>(0.0051)    | 0.0137**<br>(0.0051)    |
| Current Sector Percent    | -0.0133*<br>(0.0059)   | -0.0137*<br>(0.0058)   | -0.0132*<br>(0.0058)   | -0.0143*<br>(0.0058)    |
| % Years Positive Earnings | 0.0348***<br>(0.0039)  | 0.0349***<br>(0.0039)  | 0.0406***<br>(0.0044)  | 0.0400***<br>(0.0053)   |
| Firm Size (Employment)    | --                     | 0.0042*<br>(0.0019)    | 0.0041*<br>(0.0018)    | 0.0041*<br>(0.0018)     |
| 12+ Jobs at Panel         | --                     | --                     | 0.0048<br>(0.0045)     | --                      |
| 13+ Jobs at Panel         | --                     | --                     | -0.0102*<br>(0.0046)   | --                      |
| 14+ Jobs at Panel         | --                     | --                     | -0.0015<br>(0.0035)    | --                      |
| Job Tenure                | --                     | --                     | --                     | -0.0078<br>(0.0051)     |
| <b>Coefficients</b>       |                        |                        |                        |                         |
| Percent of Industry Years | -0.0593<br>(0.1323)    | -0.0460<br>(0.1355)    | -0.0337<br>(0.1360)    | -0.0270<br>(0.1362)     |
| Current Sector Percent    | 0.0372<br>(0.0337)     | 0.0336<br>(0.0339)     | 0.0440<br>(0.0342)     | 0.0416<br>(0.0343)      |
| % Years Positive Earnings | 0.0304<br>(0.0984)     | 0.0296<br>(0.0987)     | -0.0763<br>(0.1073)    | -0.0416<br>(0.1222)     |
| Firm Size (Employment)    | --                     | -0.1606<br>(0.1170)    | -0.1714<br>(0.1173)    | -0.1765<br>(0.1177)     |
| 12+ Jobs at Panel         | --                     | --                     | 0.0096<br>(0.0301)     | --                      |
| 13+ Jobs at Panel         | --                     | --                     | 0.0167<br>(0.0277)     | --                      |
| 14+ Jobs at Panel         | --                     | --                     | 0.0080<br>(0.0191)     | --                      |
| Job Tenure                | --                     | --                     | --                     | -0.0397<br>(0.0377)     |
| N                         | 7585                   | 7585                   | 7585                   | 7585                    |

Source: Same as Table 1

**Table 9a: Summary, Men/Women Wage Differences**

|                            | Baseline with<br>Industry | Model 1 with<br>Firm Size | Model 2 with<br>Job Count | Model 3 with<br>Job Tenure |
|----------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
|                            | 1                         | 2                         | 3                         | 4                          |
| Male Average Wage          | 3.0726***<br>(0.0073)     | 3.0726***<br>(0.0073)     | 3.0726***<br>(0.0073)     | 3.0726***<br>(0.0073)      |
| Female Average Wage        | 2.8511***<br>(0.0545)     | 2.8466***<br>(0.0542)     | 2.8406***<br>(0.0541)     | 2.8387***<br>(0.0539)      |
| Difference                 | 0.2214***<br>(0.0550)     | 0.2260***<br>(0.0547)     | 0.2319***<br>(0.0546)     | 0.2339***<br>(0.0544)      |
| Difference in Endowments   | 0.1396***<br>(0.0157)     | 0.1386***<br>(0.0157)     | 0.1374***<br>(0.0157)     | 0.1373***<br>(0.0157)      |
| Difference in Coefficients | 0.0828<br>(0.0556)        | 0.0869<br>(0.0553)        | 0.0952<br>(0.0552)        | 0.0978<br>(0.0551)         |
| Interaction                | -0.0010<br>(0.0179)       | 0.0005<br>(0.0179)        | -0.0006<br>(0.0179)       | -0.0013<br>(0.0179)        |
| <b>Endowments</b>          |                           |                           |                           |                            |
| SIPP Characteristics       | 0.1026***<br>(0.0161)     | 0.1014***<br>(0.0160)     | 0.1003***<br>(0.0160)     | 0.1010***<br>(0.0160)      |
| % Years Positive Earnings  | 0.0279***<br>(0.0026)     | 0.0281***<br>(0.0026)     | 0.0309***<br>(0.0029)     | 0.0310***<br>(0.0034)      |
| Work History               | 0.0054<br>(0.0117)        | 0.0058<br>(0.0117)        | 0.0034<br>(0.0117)        | 0.0035<br>(0.0119)         |
| N                          | 19769                     | 19769                     | 19769                     | 19769                      |

Source: Same as Table 1



**Table 9b: Summary of Moms/Non-Moms Wage Differences**

|                            | Baseline with<br>Industry | Model 1 with<br>Firm Size | Model 2 with<br>Job Count | Model 3 with<br>Job Tenure |
|----------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
|                            | 1                         | 2                         | 3                         | 4                          |
| Non-moms Average Wage      | 2.9071***<br>(0.0176)     | 2.9071***<br>(0.0176)     | 2.9071***<br>(0.0177)     | 2.9071***<br>(0.0177)      |
| Moms Average Wage          | 2.7847***<br>(0.0094)     | 2.7847***<br>(0.0094)     | 2.7847***<br>(0.0094)     | 2.7847***<br>(0.0094)      |
| Difference                 | 0.1224***<br>(0.0199)     | 0.1224***<br>(0.0200)     | 0.1224***<br>(0.0200)     | 0.1224***<br>(0.0200)      |
| Difference in Endowments   | 0.1308***<br>(0.0178)     | 0.1306***<br>(0.0178)     | 0.1319***<br>(0.0179)     | 0.1343***<br>(0.0180)      |
| Difference in Coefficients | -0.0019<br>(0.0237)       | -0.0021<br>(0.0238)       | -0.0028<br>(0.0240)       | -0.0057<br>(0.0240)        |
| Interaction                | -0.0065<br>(0.0226)       | -0.0061<br>(0.0227)       | -0.0068<br>(0.0231)       | -0.0062<br>(0.0231)        |
| <b>Endowments</b>          |                           |                           |                           |                            |
| SIPP Characteristics       | 0.0635***<br>(0.0096)     | 0.0615***<br>(0.0094)     | 0.0593***<br>(0.0093)     | 0.0587***<br>(0.0092)      |
| % Years Positive Earning   | 0.0348***<br>(0.0039)     | 0.0349***<br>(0.0039)     | 0.0406***<br>(0.0044)     | 0.0400***<br>(0.0053)      |
| Work History               | -0.0000<br>(0.0047)       | 0.0030<br>(0.0050)        | -0.0044<br>(0.0057)       | -0.0037<br>(0.0070)        |
| N                          | 7585                      | 7585                      | 7585                      | 7585                       |

Source: Same as Table 1