



**201 Report** by Ludovica Gambaro, Annica Gehlen, C. Katharina Spieß, Katharina Wrohlich, and Elena Ziege

## Division of paid and care work between parents: Reality often differs greatly from

- Attitudes toward the ideal division of paid work between parents more egalitarian than in reality
- Reasons for this discrepancy are the tax system, insufficient childcare infrastructure, and the gender pay gap
- Incentives for a more equal division of paid and care work are needed

## LEGAL AND EDITORIAL DETAILS

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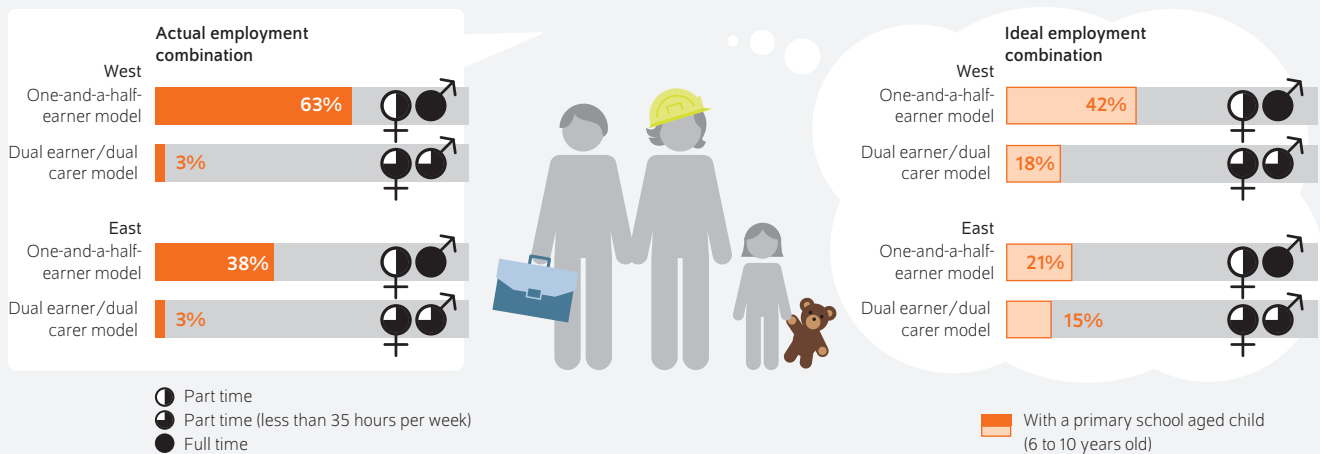
## AT A GLANCE

# Division of paid and care work between parents: Reality often differs greatly from the ideals

By Ludovica Gambaro, Annica Gehlen, C. Katharina Spieß, Katharina Wrohlich, and Elena Ziege

- Mothers and fathers in Germany still have a very unequal division of paid and care work
- Analysis of FReDA data shows that attitudes toward the ideal division of paid work between couples with children under 12 are more egalitarian than couples' actual behaviors
- One reason for this discrepancy is the German tax and transfer system, in particular the interplay of *Ehegattensplitting* and mini-jobs
- Insufficient childcare infrastructure and a high gender pay gap also create incentives for the one-and-a-half-earner model and the male breadwinner model
- To make an equal division of paid and care work more attractive for couples, the tax and transfer system needs to be modernized and daycare offers expanded

### The division of paid and care work: a large gap between ideals and actual behavior



Sources: German Family Demography Panel Study (FReDA), wave 1, 2021, weighted; authors' calculations.

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### FROM THE AUTHORS

*“The ideal and the reality of the division of paid work and care work between couples sometimes diverge considerably. One major reason for this discrepancy is the tax and transfer system, especially the interplay of Ehegattensplitting and mini-jobs as well as non-contributory dependents' health insurance.”*

— Katharina Wrohlich —

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# Division of paid and care work between parents: Reality often differs greatly from the ideals

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## ABSTRACT

On average, mothers and fathers in Germany divide paid work and care work very unequally. Mothers often only work part time, which results in further gender inequalities in the labor market. A current analysis of data from the German Family Demography Panel Study (FReDA) shows that the population's attitudes toward the ideal division of work between couples with children under 12 are considerably more egalitarian than the actual behavior of couples with young children of different ages. This discrepancy is due in part to the financial incentives of the German tax and transfer system for married couples, which arise from the interplay between income splitting (*Ehegattensplitting*) and the tax treatment of mini-jobs. In addition, childcare infrastructure is insufficient and a very high gender pay gap persists in Germany. If policymakers want to dismantle inequalities in the labor market, the tax and transfer system must be modernized and childcare options expanded to make a more equal division of paid work and care work between parents more appealing.

In recent years, labor market gender inequalities have increasingly become the focus of public attention and thus also of policy discussions. At the same time, there are few measurable advances in tackling these inequalities in Germany. For example, the gender pay gap has remained at 18 percent<sup>1</sup> for many years and is very high in a European comparison.<sup>2</sup> Empirical labor market research shows that parenthood exacerbates labor market gender inequalities considerably. Countless studies on what is known as the “child penalty” have shown that the gender differences in gross hourly wages and hours worked—and thus gross yearly wages— increase considerably following the birth of a couple’s first child and remain relatively constant at an older age.<sup>3</sup>

A major reason for the increase in labor market gender inequalities is due to paid work and care work: Following the birth of a couple’s first child, the couple divides paid and care work less equally. For example, there are major differences between mothers and fathers when it comes to parental leave. Although the share of fathers taking parental leave has risen considerably over the past 15 years, not least in thanks to the introduction of parental benefits (*Elterngeld*) in 2007, the majority still do not take parental leave. Fathers who do take parental leave take it for significantly shorter periods than mothers.<sup>4</sup> Following parental leave, mothers primarily work part time when they reenter the labor market, even if they had worked full time previously. This is almost never the case for fathers.<sup>5</sup>

<sup>1</sup> Cf. Statistisches Bundesamt, “Gender Pay Gap 2023: Frauen verdienten pro Stunde 18 Prozent weniger als Männer,” press release no. 027 from January 18, 2024; accessed on July 1, 2024. This applies to all other online sources in this report unless stated otherwise) (in German; available online).

<sup>2</sup> Cf. Julia Schmieder and Katharina Wrohlich, “Gender pay gap in a European comparison: positive correlation between the female labor force participation rate and the gender pay gap,” *DIW Weekly Report* no. 9 (2021): 65–70 (available online).

<sup>3</sup> Cf. for example Henrik Kleven, “Child penalties across countries: Evidence and explanations,” *American Economic Association, Papers and Proceedings* vol. 109 (2019): 122–126 and Jonas Jensen, “Culture, children and couple gender inequality,” *European Economic Review* vol. 150 (2022): 104310 (available online).

<sup>4</sup> Cf. Uta Brehm, Mathias Huebener, and Sophia Schmitz, “15 Jahre Elterngeld: Erfolge, aber noch Handlungsbedarf,” *Bevölkerungsforschung aktuell* no. 6 (2022): 3–7 (in German; available online) as well as Katharina Wrohlich and Aline Zucco, “15 Jahre Elterngeld: Auswirkungen und Reformoptionen,” *Working Paper Forschungsförderung* no. 281 (2023) (in German; available online).

<sup>5</sup> Cf. Annekatri Schrenker and Aline Zucco, “The gender pay gap begins to increase sharply at age of 30,” *DIW Weekly Report* no. 10 (2020): 75–82 (available online).

### Majority of couples with children in western Germany live according to the one-and-a-half-earner model

In western Germany, the one-and-a-half-earner model, in which the father is employed full time and the mother is employed part time or marginally, is the most common pattern of labor market behavior of couples with children. More than 60 percent of all western German couples whose youngest child is of preschool (three to five years old) or primary-school age (six to ten years old) divide paid work according to this model (Figure 1), as do nearly fifty percent of couples whose youngest child is younger than three. However, among couples with children in this age group, over 20 percent follow the male breadwinner model, in which the father is employed full time and the mother does not work at all. In contrast, couples with older children are significantly less likely to opt for the male breadwinner model at around only ten percent. These figures are based on data from the German Family Demography Panel Study (FReDA), which is representative of the population in Germany aged 18 to 50 (Box 1).

Around 12 to 16 percent of all western German couples with children are, depending on the age of the youngest child, both employed full time. Parents choose the adult worker model, in which both parents work full time, considerably more often than the dual earner/dual carer model, in which both parents work part time with around 30 hours a week each: Only three to five percent of all couples in western Germany follow this model.

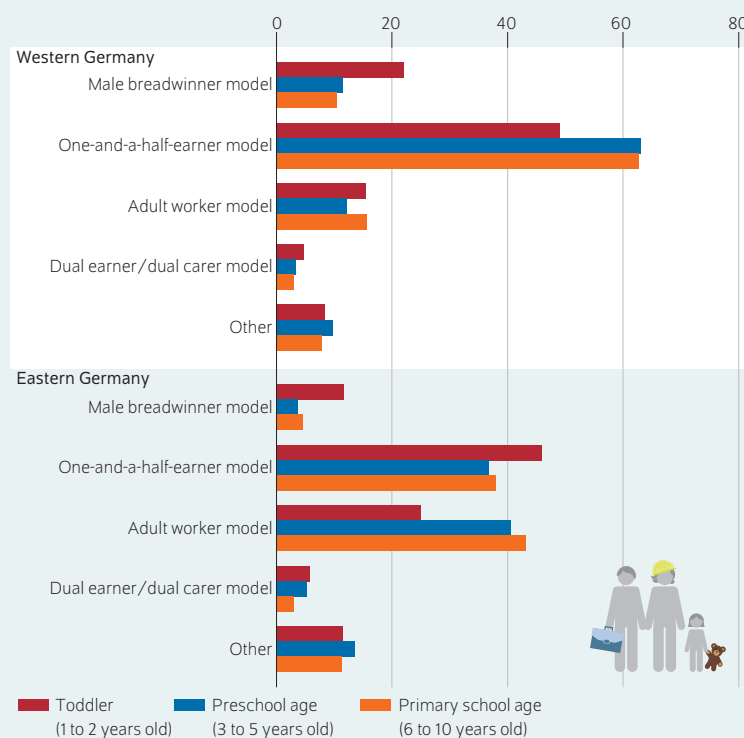
In eastern Germany the dual earner/dual carer model is also not very widespread. There, both parents work full time much more frequently than in the west: More than 40 percent of couples whose youngest child is three or older follow the adult worker model, more than twice the number of couples in western Germany. However, for couples whose youngest child is youngest than three, the one-and-a-half-earner model is most widespread in both the east and west.

### Population attitudes toward the division of paid and care work are more egalitarian than reality

Current surveys indicate that the one-and-a-half-earner model and the associated unequal division of paid work and care work between mothers and fathers is not viewed as ideal by a significant share of young families. For example, the German Federal Government’s 2023 Report on Fathers cites survey results according to which around half of all fathers state that fathers and mothers should ideally each take on half of childcare duties. However, this is only actually the case in 21 percent of families. The same survey determined that more than 40 percent of the fathers surveyed would like to take on a larger share of childcare than they actually do.<sup>6</sup>

Figure 1

### Actual employment arrangements of parents with children in Germany In percent



Notes: In the male breadwinner model, the father works full time and the mother is not employed. In the one-and-a-half-earner model, the father works full time and the mother works part time or marginally. In the adult worker model, both parents work full time. In the dual earner/dual carer model, both parents work around 30 hours per week.

Sources: German Family Demography Panel Study (FReDA), wave 1, 2021, weighted; authors' calculations.

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Both parents work full time much more frequently in eastern Germany than in western Germany.

Using the FReDA data, we can analyze in more detail how many hours of parental employment, depending on the age of the youngest child, the population theoretically believes is ideal. All FReDA participants are asked, regardless of whether or not they have children, about their attitude toward this topic. Participants are surveyed about a hypothetical couple whose youngest child in the household is two, four, or eight years old.<sup>7</sup> These attitudes reflect the average social norms that parents face when deciding on the division of paid work and care work.

Analyzing data from 2021 reveals that the one-and-a-half-earner model is most frequently viewed as the ideal division of labor between parents. More than 40 percent of respondents in western Germany think that the one-and-a-half-earner model is the ideal division of paid work for couples with

<sup>6</sup> Cf. Bundesministerium für Familie, Senioren, Frauen und Jugend, *Väterreport 2023: Entwicklungen und Daten zur Vielfalt der Väter in Deutschland* (2023) (in German; available online).

<sup>7</sup> Cf. also Martin Bujard and Leonie Kleinschrot, "Wieviel sollten Mütter und Väter arbeiten? Idealvorstellungen variieren in und nach der Rushhour des Lebens," *Bevölkerungsforschung aktuell* no. 1 (2024) (in German; online verfügbar); as well as Ludovica Gambaro et al., "Should Mama or Papa Work? Variations in Attitudes towards Parental Employment by Country of Origin and Child Age," *Comparative Population Studies* no. 48 (2023): 339–368.

## Box 1

**FReDA: German Family Demography Panel Study**

The analyses in this Weekly Report use data from the first wave of FReDA, the German Family Demography Panel Study<sup>1</sup> FReDA is a new panel survey that began in 2021. It is a representative survey of people living in Germany aged 18 to 50 years old and thus focuses on young and middle-aged adults. As part of FReDA, data on partnerships and family life is collected twice a year. An "anchor person" in the household as well as their partner are surveyed. Overall, more than 30,000 interviews were conducted in fall 2023. FReDA includes questions on numerous demographic, psychological, economic, and sociological aspects of life. Special attention is paid to family planning and forms of cohabitation. Depending on the respondents' family situation, parent-child relationships or intergenerational relationships are also addressed. The FReDA survey makes it possible to make international comparisons with numerous other countries in Europe and worldwide, as every three years the questionnaire corresponds to that of the Generations and Gender Survey (GGS).<sup>2</sup> In 2022, the German Family Panel (pairfam) study was integrated into FReDA and continues on in this form. So far, data from the first two waves, conducted from 2021 to 2023, are available.

The analyses are based on statements of the anchor person on their own employment, the employment of their partner, and their own attitudes toward the employment of parents from the first wave in 2021. The question about their own employment was "To what extent are you employed? Are you...?" Answer options are:

- Employed full time
- Employed part time

<sup>1</sup> FReDA stands for Family Research and Demographic Analysis.

<sup>2</sup> Cf. the information on the Generations and Gender Survey (GGS) on the website of the Federal Institute for Population Research (*Bundesinstitut für Bevölkerungsforschung*) (in German; available online).

- Marginally employed, in a mini-job, or a one-euro job

The question about the partner's employment is: "Has your partner performed paid work in the past weeks?" with the following answer options:

- Yes, paid work
- Yes, paid work, but they are on vacation, parental leave, or similar
- No, no paid work, but looking for work
- No, no paid work and not looking for work
- I don't know

The question "How many hours does your partner normally work per week in this job or in this company, including overtime?" is used for people in paid employment to differentiate between full-time and part-time employment. Full-time employment is defined as working 35 hours or more per week.

To find out attitudes toward parental employment, the following question was asked: "Consider a family with a mother, father, and two children where the youngest child is two years old. Should the mother work full time, part time, or not work at all?"

The question is repeated for the father and in two other scenarios in which the youngest child is four or eight years old. FReDA is a joint project of the Federal Institute for Population Research (*Bundesinstitut für Bevölkerungsforschung*, BiB), GESIS – Leibniz-Institut für Sozialwissenschaften, and the University of Cologne. BiB is responsible for the overall project coordination.

children aged two, four, or eight. These figures are lower in the east, where only around one third of the respondents think that this arrangement is ideal for couples with a two-year-old child. Only 20 percent of the respondents in the east believe this arrangement is ideal for couples with older children (four or eight) (Figure 2).

However, in both eastern and western Germany, the share of families actually following the one-and-a-half-earner model is considerably higher than the share of FReDA respondents with and without children who think this model is ideal. While, for example, 63 percent of couples in western Germany whose youngest child is between six and ten live according to the one-and-a-half-earner model, only 42 percent of western German respondents think this division of work is ideal for couples with children in this age group. In eastern Germany, too, significantly more couples with children choose the one-and-a-half-earner model than corresponds to the attitudes of young and middle-aged adults: Thirty-eight

percent of couples whose youngest child is of primary school age follow this arrangement, but only 21 percent of eastern German respondents view it as ideal.

Respondents in eastern Germany predominantly consider the adult worker model with two parents working full-time to be ideal as long as the youngest child is older than three. Sixty-two percent of eastern German respondents believe that this division of work is ideal for couples with an eight-year-old child. The share of western German respondents who consider it as ideal is much lower, at 38 percent. However, the share of couples that put the adult worker model into practice is significantly smaller in both parts of the country: only 16 percent and 43 percent in western and eastern Germany, respectively.

Yet the largest discrepancy between general attitudes and actual behaviors can be observed in relation to the dual earner/dual carer model. This arrangement, in which both parents work around 30 hours per week, is practiced by three

to six percent of all couples in western and eastern Germany, depending on the age of the child. However, it is viewed as ideal by a significant share of respondents: Around 30 percent of respondents in eastern and western Germany think that this is the ideal division of paid work for couples whose youngest child is two years old. If the youngest child is four years old, more than 20 percent still consider it best. In the case of an eight-year-old child, 18 percent of respondents in western Germany and 15 percent of respondents in eastern Germany consider the dual earner/dual carer model as ideal.

Overall, the analysis shows that the share of respondents who find an egalitarian division of paid work (either in the adult worker model or the dual earner/dual carer model) to be ideal is considerably higher in eastern Germany, regardless of the age of the youngest child, compared to the share of respondents who prefer an unequal division. It is somewhat different in western Germany, where respondents think the male breadwinner model or one-and-a-half-earner model are the ideal arrangement for couples whose youngest child is either two or four years olds. However, if the youngest child is eight years old or older, the majority of western German respondents also think that an egalitarian division of paid work is ideal.<sup>8</sup>

**Tax and transfer system make the one-and-a-half earner model in particular financially attractive**

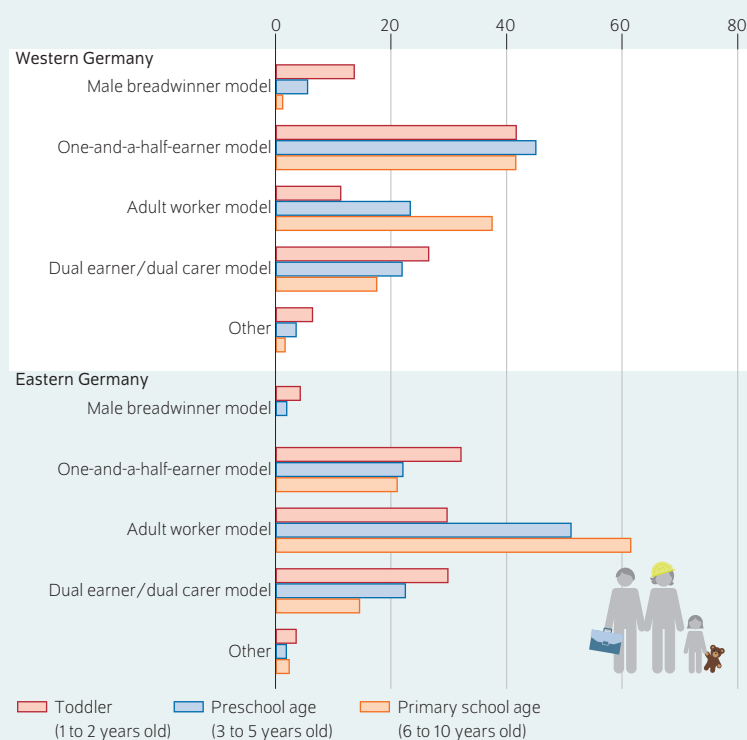
There are countless individual reasons why the actual division of paid and care work within couples deviates so much from the ideal. There may be working conditions that make it impossible to work the desired number of hours or there may be structural restrictions, such as a lack of childcare spots. In addition, the financial incentives from the tax and transfer system in Germany and the different average wages of men and women influence couples' employment decisions. To illustrate these financial incentives, we simulate the net household income of five different employment combinations for married couples. We assumed average gross hourly wages for men (25.30 euros) and women (20.80 euros)<sup>9</sup> for the simulations (Box 2).

The simulated models are the male breadwinner model (father working full time, mother unemployed), two versions of the one-and-a-half-earner model (father working full time, mother working either 20 hours or only marginally with six hours), the adult worker model (both parents working full time), and the dual earner/dual carer model (both parents working 30 hours a week).

<sup>8</sup> Interestingly, men and women's attitudes toward paid and care work are very similar, regardless of the age of the youngest child. However, a larger share of women prefer the dual earner/dual carer model compared to men, who tend to prefer the adult worker model.

<sup>9</sup> These values represent the average gross hourly wages of men and women in 2023. Cf. Statistisches Bundesamt, "Gender Pay Gap 2023: Frauen verdienen pro Stunde 18 Prozent weniger als Männer."

**Figure 2**  
**Employment arrangements viewed as ideal for couples with children in Germany**  
In percent



Notes: In the male breadwinner model, the father works full time and the mother is not employed. In the one-and-a-half-earner model, the father works full time and the mother works part time or marginally. In the adult worker model, both parents work full time. In the dual earner/dual carer model, both parents work around 30 hours per week.

Sources: German Family Demography Panel Study (FREDA), wave 1, 2021, weighted; authors' calculations.

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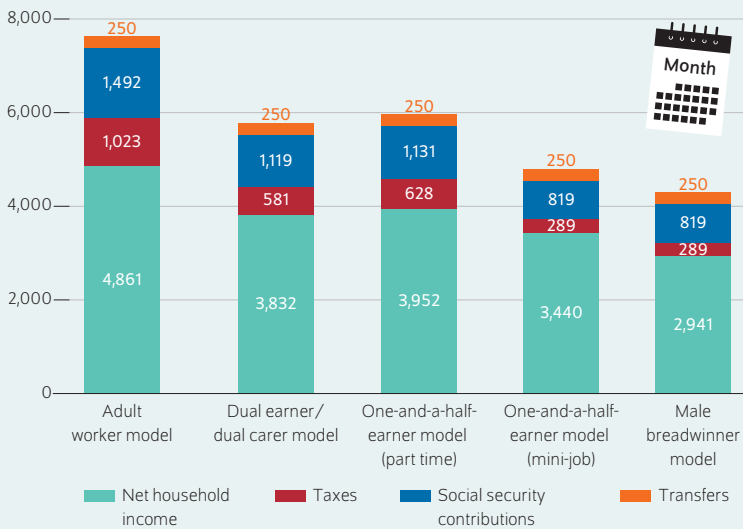
The one-and-a-half-earner model is the most ideal model in western Germany, while it is less popular in eastern Germany.

**Monthly net household income is highest when both parents work full time**

As expected, the net household income is highest (4,861 euros per month) in the case of the adult worker model in which both parents work full time (Figure 3). The one-and-a-half-earner model yields the second-highest monthly income (3,953 euros per month), slightly higher than the income from the dual earner/dual carer model (3,832 euros per month), despite the fact that the parents work the same total number of weekly hours in both. However, because the assumed gross hourly wage of men is 18 percent higher than that of women (the current gender pay gap), the one-and-a-half-earner model yields a higher net income. If the mother is in employment only marginally for six hours a week, there is a significantly lower net income of 3,440 per month. As expected, the net household income is lowest with the male breadwinner model: only 2,941 euros per month.

Figure 3

**Net household income, taxes, social security contributions, and transfers by employment combination**



Notes: In the male breadwinner model, the father works full time and the mother is not employed. In the one-and-a-half-earner model, the father works full time and the mother works part time or marginally. In the adult worker model, both parents work full time. In the dual earner/dual carer model, both parents work around 30 hours per week.

Source: Authors' calculations using the micro simulation model GETTSIM.

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The male breadwinner model yields the lowest monthly net household income.

**One-and-a-half-earner model most financially attractive per hour worked**

However, the ranking is quite different when looking at married couples' net income per hour worked rather than per month. If we divide the net household income by the total number of hours worked by both parents, the income from the one-and-a-half-earner model in which the mother is marginally employed (six hours a week) is the highest at 17.30 euros net per hour. This is closely followed by the male breadwinner model at 17 euros per hour. In the one-and-a-half-earner model in which the mother is employed part time (20 hours per week) or in the dual earner/dual carer model, in which both parents work 30 hours per week, the net income per hour worked is significantly lower at 15.20 euros and 14.70 euros per hour, respectively. It is the lowest, 14 euros per hour, when both parents are employed full time (Figure 4).

When using the adult worker model as a reference model and comparing the total work hours of both parents and the net household income with the other models, it becomes evident: The one-and-a-half-earner model with the mother employed in a mini-job (six hours a week) results in the household earning 71 percent of the net income of the reference household, while only having to work 57 percent of the total hours worked by the reference household. For the one-and-a-half-earner model with the mother in part time work (20 hours a week), the household earns 81 percent of the net income with 75 percent of

Box 2

**Methodology**

We calculated the net incomes of stylized households for different employment combinations using the GETTSIM software. GETTSIM (GERman Taxes and Transfers SIMulator) is a program that was jointly developed by researchers at several research institutes and universities in Germany, including DIW Berlin.<sup>1</sup> The program is an open-source project and freely available to the public.<sup>2</sup>

GETTSIM can be used for any household situation, employment situation, and income situation to simulate relevant parameters of the German tax and transfer system. This includes, for example, households' tax burden, individual social security contributions, and transfer payments such as unemployment, child benefits, housing benefits, minimum income benefits (*Bürgergeld*), and pension entitlements.

In this Weekly Report, we simulate the income situation of five households consisting of a married couple with one child each with a different parental employment combination. Using GETTSIM, the social security contributions, tax burden, and transfer payments such as child benefits are calculated for these households for 2023 to determine the net disposable income. The analyses did not include housing benefits.

- 1 Other participating institutes include the Institute for Employment Research (*Institut für Arbeitsmarkt- und Berufsforschung, IAB*), the Institute of Labor Economics (*Institut zur Zukunft der Arbeit, IZA*), the ifo Institute – Leibniz Institute for Economic Research at the University of Munich, the Leibniz Center for European Economic Research (*Zentrum für Europäische Wirtschaftsforschung, ZEW*), and universities in Berlin, Bonn, Mannheim, Munich, and Kassel.
- 2 The documentation as well as the GETTSIM source code are available online.

the work time; for the dual earner/dual carer model (both parents working 30 hours per week), the household earns 79 percent of the income, also with only 75 percent of the work time. For the male breadwinner model, the household earns 61 percent of the reference household income from 50 percent of the work hours. Thus, the relation between the parents' combined number of hours worked and net income is most attractive in the one-and-a-half-earner model with the mother in marginal employment.

**Conclusion: Tax and transfer system reforms could increase appeal of a more equal division of paid and care work**

General attitudes toward the division of paid and care work between couples with children deviate considerably from reality. In addition to personal reasons, there are also some structural reasons that the one-and-a-half-earner model in particular, in which the father works full time and the mother part time or marginally, is so common.<sup>10</sup> Some of

<sup>10</sup> If the mother earns more per hour than the father, the one-and-a-half-earner model with the roles reversed (the mother working full time and the father working part time or a minijob) is also financially appealing. However, this model is empirically very rare.



these structural reasons are not analyzed in this Weekly Report and concern the childcare infrastructure, including a lack of daycare spots for children below three, whole-day spots for preschool-aged children,<sup>11</sup> and an underdeveloped supply of whole-day spots for primary school-aged children.<sup>12</sup>

In addition, the German tax and transfer system is set up so that the one-and-a-half-earner model is the most financially attractive option for married couples. This is due to the interplay of *Ehegattensplitting* (joint taxation of married couples with full income splitting), the tax treatment of income from mini-jobs, and non-contributory dependents' insurance, where spouses can be insured for free on statutory health insurance. Moreover, the gross hourly wage of men, which is 18 percent higher on average, also makes an unequal division of paid work more attractive in the short term.

If policymakers want to combat labor market gender inequalities and the unequal division of unpaid care work, reforms to the tax and transfer system need to be initiated. Proposals for reforms to *Ehegattensplitting*, for example in the form of de facto income splitting with a transfer amount, have been on the table for some time.<sup>13</sup> Alternatives to non-contributory dependents' insurance should also be discussed.<sup>14</sup> It would

**11** Sophia Schmitz et al., *Bundesweite Standards für bedarfsgerechte Angebote, insbesondere Ganztagsangebote, in der Kindertagesbetreuung für Kinder bis zum Schuleintritt. Expertise* (Bundesinstitut für Bevölkerungsforschung: 2023) (in German; available online).

**12** Twenty-one percent of families in Germany with a child between one and three years old do not have a day care spot for their child although they need one. Cf. Mathias Huebener et al., *Frühe Ungleichheiten: Zugang zu Kindertragesbetreuung aus bildungs- und gleichstellungspolitischer Perspektive* (Frederich-Ebert-Stiftung: 2024) (in German; available online). More than two thirds of three-year-olds are cared for full time until they begin school. However, only half of school-aged children under 11 are in whole-day care. This means that nearly half of the children are cared for in school for a maximum of 25 hours per week. Cf. Autorengruppe Bildungsberichterstattung Bildung in Deutschland 2022. Ein Indikatorengeprägter Bericht mit einer Analyse zum Bildungspersonal (2022) (in German; available online).

**13** In such a tax model, both partners are taxed individually, but the partner with the higher income can transfer an amount equal to the basic tax-free allowance to their partner. For more, cf. Björn Fischer et al., "Reform proposal for marriage taxation in Germany: de facto income splitting with a low transferable amount," *DIW Weekly Report* no. 41/42 (2020): 423-432 (available online).

**14** Kai-Uwe Müller et al., "Evaluationsmodul: Förderung und Wohlergehen von Kindern: Endbericht. Studie im Auftrag der Geschäftsstelle für die Gesamtevaluation ehe- und familienbezogener Maßnahmen und Leistungen in Deutschland, Prognos AG, für das Bundesministerium für Familie, Senioren, Frauen und Jugend und das Bundesministerium der Finanzen," *DIW Politikberatung kompakt* no. 73 (2013) (in German; available online).

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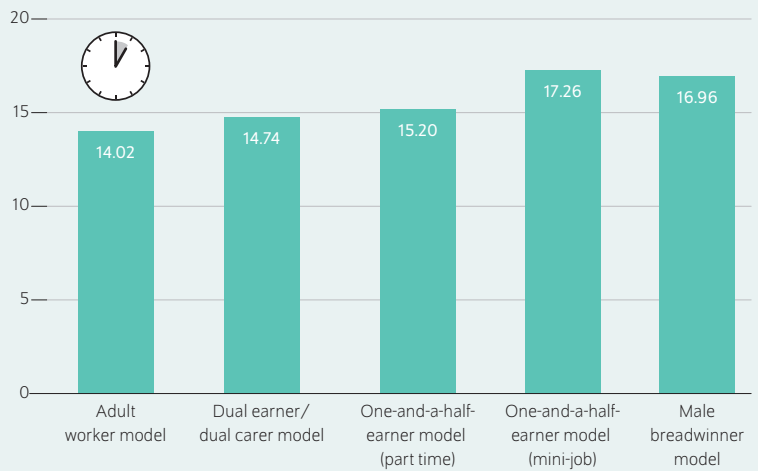
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**Keywords:** family labor supply, gender gaps, social norms, tax and transfer system, work incentives

Figure 4

**Net income per hour worked by employment combination**  
In euros



Notes: In the male breadwinner model, the father works full time and the mother is not employed. In the one-and-a-half-earner model, the father works full time and the mother works part time or marginally. In the adult worker model, both parents work full time. In the dual earner/dual carer model, both parents work around 30 hours per week.

Source: Authors' calculations using the micro simulation model GETTSIM.

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The net income per hour worked is higher if the mother works little or not at all.

also be important to abolish mini-jobs, at least for people of working age, while retaining them for students and pensioners. In light of growing labor shortages, subsidizing marginal employment in the form of mini-jobs, and thus promoting a highly unequal division of paid and care work among couples, does not seem to be helpful. Instead, what is required is a needs-based childcare infrastructure for children aged one to 12 as well as a modernized tax and transfer system that makes paid work more attractive, in particular for mothers. This could reduce the discrepancy between the ideal division and actual division of paid and care work, and make a larger volume of work available on the labor market, especially by women.

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