Online Appendix

"The Rise of Working Mothers and the 1975 Earned Income Tax Credit"

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List of Appendices:

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Appendix A: Additional Tables and Figures

Table A.1. Intermediate Sets of Controls Between Columns 6 and 7 in Table 2

Variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Mom x Post1975	0.042	0.032	0.034	0.030	0.027	0.028	0.029	0.029	0.037
	(0.007)	(0.007)	(0.007)	(0.007)	(0.007)	(0.007)	(0.006)	(0.007)	(0.007)
Controls									
Full Set of Controls from Table 2 Column 4	X	X	X	X	X	X	X	X	X
Not Controlling for Welfare Income		X	X	X	X	X	X	X	
Year Interactions			X	X	X	X	X	X	X
State and Age Interactions				X	X	X	X	X	X
Married Interactions					X	X	X	X	X
Education and Race Interactions						X	X	X	X
Inflation Interactions							X	X	X
Manufacturing Employment Interactions								X	X
Observations					571,170				
R-squared	0.146	0.125	0.129	0.134	0.138	0.138	0.141	0.141	0.163
Columns 1 and 9 Are Identical to Columns 6 and 7 in Table 2									

Notes: Data, sample, and approach are identical to Table 2. Columns 1 and 9 are identical to Table 2 columns 6 and 7; columns 2-8 are intermediate sets of controls. Welfare income is in $1000s and since it is endogenous with working, may not be a great control. Year variables include year interacted with nonwhite, married, state, state x nonwhite, and state x married. State variables include state interacted with nonwhite, married, number of children, children under 5. Age variables include age interacted with federal unemployment rate, state employment to population ratios, and a cubic interacted with nonwhite. Married variables include married interacted with state employment to population ratios, nonwhite, number of children, children under 5, and education. Education and race variables include education interacted with children and nonwhite interacted with education, federal unemployment, and employment to population ratio. Inflation variables include annual inflation and inflation interacted with low education, being married, and having at least 1 or 2 or 3 or 4 children. Manufacturing employment is the ratio of manufacturing jobs to the state population and manufacturing is interacted with low education, being married, and being a mother.

Table A.2. Treatment Effect Robust to Alternate Definitions of Working

Definition of Working:	Earnings >$0 (2013 $)	Earnings >$1000 (2013 $)	Earnings >$5000 (2013 $)	Work Weeks >0	Work Weeks >25	Labor-Force Partic-ipation	Unemp-loyed
VARIABLES	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Mom x Post1975	0.033***	0.030***	0.031***	0.029***	0.028***	0.029***	0.007**
	(0.007)	(0.007)	(0.007)	(0.007)	(0.007)	(0.007)	(0.003)
Observations	571,170	571,170	571,170	571,170	571,170	571,170	571,170
Mean Dependent Variable:	0.66	0.63	0.54	0.70	0.53	0.62	0.05
Mean Dependent Variable for Mothers in 1975:	0.53	0.50	0.42	0.56	0.41	0.50	0.04

Note: Data source: 1971-1986 March CPS data. Sample includes all women 18 to 51 years old. Binary dependent variable. CPS weights, equation (2), and the set of controls from Table 2 column 4 are used. Column 7 may suggest that the increase in female labor supply outpaced labor demand since the unemployment rate also appears to have increased because of the EITC. Average marginal effects from logit regression are shown. Standard errors are computed by the delta method, robust to heteroskedasticity, and clustered at the state level.

Table A.3. Results Robust to Alternate Sample Age Ranges

	Age Lower Bound (Top Row) and Age Upper Bound (Left Column)				
	16	18	21	25	30
	0.046	0.04	0.039	0.03	0.017
35	(0.009)	(0.008)	(0.007)	(0.010)	(0.014)
	407,261	361,199	296,011	210,668	108,059
	0.04	0.035	0.034	0.028	0.023
45	(0.009)	(0.008)	(0.007)	(0.007)	(0.007)
	550,904	504,842	439,654	354,311	251,702
	0.038	0.035	0.037	0.035	0.033
55	(0.007)	(0.006)	(0.005)	(0.006)	(0.006)
	683,053	636,991	571,803	486,460	383,851

Note: Data source: 1971-1986 March CPS data. Regression identical to Table 2 column 4 regression except for the sample age range. Results larger for younger mothers but results are consistently positive and statistically significant for various age ranges. Sample used for main analysis is 18-51.

Table A.4. Additional Heterogeneous Effects of the 1975 EITC on Employment

Subgroup:	Age	Age of Child	Race
Description:	Larger Response Among Younger Mothers	Larger Response Among Moms with Younger Kids	Similar Response for White and Nonwhite Mothers
Variables	(1)	(2)	(3)
Mom x Post1975	0.0418	0.0483	0.036
	(0.0080)	(0.0078)	(0.010)
Mom x Post1975 x Age	-0.0005	-0.0020	
	(0.0002)	(0.0003)	
Mom x Post1975 x White			-0.005
			(0.010)
Observations	571,170	571,170	571,170
Mean Dependent Variable = 0.66			
Mean Dep Var for 1975 Treat. Group = 0.53			

Notes: Data, sample, and approach is identical to Table 2. Each column reflects a separate regression with the full set of controls from Table 2 column 4. Column 1 uses equation (2) and adds *Mom x Post1975 x (Age-16)*. There are at least two reasons to expect younger mothers to be more responsive to the EITC. First, younger women are more flexible, with smaller adjustment costs of choosing to work. Second, since earnings increase with age, younger workers are more likely to earn below the EITC limit and be eligible for EITC benefits. (Although increased earnings over the life cycle is largely attributed to increased experience, among two women with no experience (one younger, one older), a younger woman should still be more likely to respond to the EITC because even if each began earning the same amount, the younger woman could expect a higher return to lifetime earnings. Column 2 uses equation (2) and adds *Mom x Post1975 x (Age of Youngest Kid)*. Whether the EITC had a larger effect on mothers with younger or older children is not obvious. Mothers with very young children had lower employment rates than mothers with older children and therefore had more room for growth, however, the opportunity and childcare costs associated with working were higher for mothers with very young children. The treatment effect was 4.8 percentage points for mothers with newborn infants and this effect decreased by 0.2 percentage points for every year older her youngest child was. This result suggests that the EITC may help explain why the U.S. has long had such a high number of new mothers that work despite few childcare subsidies or parental-leave policies. Column 3 uses equation (2) and adds *Mom x Post1975 x White*. Whether white or nonwhite women were more affected by the EITC is not theoretically straightforward. Two reasons to suspect that nonwhite mothers were less affected by the EITC are that nonwhite mothers were more likely to already be working before 1975 (55 percent compared to 49 percent) and more likely to have non-labor welfare income (16 percent compared to 4 percent). However, reasons to suspect that nonwhite mothers were more affected by the EITC are that nonwhite mothers had lower household earnings before 1975 (both unconditional and conditional on working or being married), were less likely to be married, and were more likely to be mothers --- making it more likely that they met both the income and children requirements of the EITC. White and nonwhite mothers had statistically identical responses to the EITC of about 3.6 percentage points. This result may reflect the context of the 1970s and not generalize to other EITC expansions.

Table A.5 Married Mothers and Spousal Earnings: Alternate Versions of Results in Table 3 Column 5

Actual or Predicted Spousal Earnings Used:	Actual	Predicted (Based on Traits Specified Below)					
Variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Mom x Post1975	0.0654	0.0471	0.0462	0.0474	0.0423	0.0402	0.0439
	(0.0106)	(0.0144)	(0.0141)	(0.0139)	(0.0125)	(0.0146)	(0.0142)
Mom x Post1975 x Spousal Earnings	-0.0091	-0.0055	-0.0051	-0.0054	-0.0053	-0.0033	-0.0039
(in 10,000s of 2013 $)	(0.0009)	(0.0022)	(0.0022)	(0.0022)	(0.0018)	(0.0020)	(0.0019)
Observations	370,767	370,767	370,767	370,767	370,767	370,767	370,767
Full Controls from Table 2 Column 4	X	X	X	X	X	X	X
Dependent Variable = Employed							
Traits Used to Predict Spousal Earnings							
Age, Education, Nonwhite, Number of Kids		X	X	X	X	X	X
Child Under 5		X	X		X	X	
State, Year		X			X		
Sample Used to Predict Spousal Earnings:	--	1970-1985			1970-1974		

Notes: Data source: 1971-1986 March CPS data. All samples limited to married women, age 18 to 50. Binary dependent variable employment for positive earnings. CPS weights, equation (1) used and average-marginal effects from logit regression are shown. Standard errors are computed by the delta method, robust to heteroskedasticity, and clustered at the state level. Each column reflects a separate regression with the full set of controls from Table 2 column 4. Column 1 shows the estimate from Table 3 column 5. Columns 2-7 predict a woman's spousal earnings based on the specified traits and the specified sample years. Specifically, I use OLS and regress spousal earnings on the specified traits and years for the sample of all married women, then I predict spousal earnings for the whole sample, interact this variable with *Mom x Post1975* and estimate equation (1) with the added variable *Mom x Post1975 x Spousal Earnings*. Actual or predicted spousal earnings show similar results: mothers with higher earning spouses had smaller EITC responses.

Table A.6. Intensive Margin Analysis: Less Mothers Earn in the EITC Phase-Out Region

Sample of Women:	All Working Women	EITC-Eligible Working Women	EITC-Ineligible Working Women	All Working Women	All Working Women	All Working Women
Specification:	Difference in Difference (DD)			DDD (Comparing Columns 2 and 3)		
Dependent Variable = Having Household Earnings in the EITC Phase-Out Region						
Variables	(1)	(2)	(3)	(4)	(5)	(6)
Mom x Post1975	-0.018	-0.037	-0.004			
	(0.005)	(0.007)	(0.004)			
Mom x Post1975 x EITC Eligible				-0.035	-0.035	-0.035
				(0.009)	(0.009)	(0.009)
Observations	376,919	189,526	187,393	376,919	376,919	376,919
Controls						
Mom, Post1975	X	X	X	X	X	X
Predicted Probability of Earning in Phase-Out Region	X	X	X	X	X	X
EITC Eligible, Mom x Post1975, Mom x EITC Elig., Post1975 x EITC Elig.				X	X	X
Traits Used to Predict Earning in Phase-Out Region	Mom, Age, Nonwhite, Married, Education, State, Cohort, Spouse's Age and Education	Mom, Age, Nonwhite, Married, Education, State, Cohort, Spouse's Age and Education	Mom, Age, Nonwhite, Married, Education, State, Cohort, Spouse's Age and Education	Mom, Age, Nonwhite, Married, Education, State, Cohort, Spouse's Age and Education	Mom, Age, Nonwhite, Married, Education, Cohort	Mom, Age, Married, Education, Cohort

Note: Data source: 1971-1986 March CPS. The EITC phase-out region is between $4000 and $8000 in 1975 dollars through 1978 and $5000 to $10000 from 1979-1985. The dependent variable has an average value of 0.15 for 1975 mothers. I predict the probability of earning in the phase-out region by running an OLS regression of earning between $4000 and $8000 in 1975 dollars on the sample of women before 1975 and then saving the linear prediction for each observation. I use CPS weights and standard errors are computed by the delta method, robust to heteroskedasticity, and clustered at the state level.

Table A.7. Permutation Tests Using Placebo Years: DD Estimates and Testing for Parallel Pre-Trends

Placebo Year Cutoff	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982
Variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Mom x Post Placebo Year	0.020	0.028	0.033	0.033	0.034	0.036	0.036	0.033	0.032	0.020	0.019
	(0.006)	(0.006)	(0.007)	(0.007)	(0.008)	(0.009)	(0.008)	(0.008)	(0.008)	(0.008)	(0.006)
Controls from Table 2 Column 4	X	X	X	X	X	X	X	X	X	X	X
P-Value from F-Test for Parallel Trends Before Placebo Cutoff	0.303	0.252	0.202	0.283	0.042	0.001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001
P-Value from F-Test that the Placebo Year Estimate Equals the 1975 Estimate	0.523	0.328	0.378	--	0.163	0.446	0.235	0.023	<0.001	<0.0001	<0.0001

Notes: Each estimate exactly replicates Table 2 column 4 except instead of using 1975 as the year separating pre and post, we use each year between 1972 and 1982 as placebo year cutoffs to separate pre and post years. P-Value from F-Test for Parallel Trends Before Each Placebo Cutoff is a joint test that each annual point estimate before and including the placebo year cutoff is statistically identical. For intuition, see Figure 2B. P-Value from F-Test that the Placebo Year Estimate Equals Estimate for 1975 tests whether the annual point estimate (seen in Figure 2B) is equal to the point estimate for 1975. Each regression uses the main sample of 571,170 observations.

Table A.8. General Social Survey Data Summary Statistics (Individual and State Level)

Level of Observations:	1972-1975 Years Pooled				1976-1986 Years Pooled			
	Individual-Level		Aggregated to the State-Level		Individual-Level		Aggregated to the State-Level	
	Mean	St. Dev.	Mean	St. Dev.	Mean	St. Dev.	Mean	St. Dev.
Variable	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Average Age	37.23	12.33	36.91	1.74	37.26	12.11	37.23	1.20
Average Education	12.31	2.78	12.26	0.58	12.57	2.78	12.56	0.55
Fraction Married	0.75	0.43	0.73	0.07	0.67	0.47	0.66	0.05
Fraction Nonwhite	0.06	0.24	0.12	0.09	0.15	0.36	0.17	0.10
Employment Rate	0.68	0.47	0.68	0.06	0.75	0.43	0.75	0.05
Average Earned Income (2013 $)	19126	23466	18583	2869	20344	24606	20255	3501
Fraction Female	0.54	0.03	0.54	0.03	0.57	0.02	0.57	0.02
Average Gender-Equality Attitudes	0.76	0.43	0.76	0.08	0.81	0.39	0.81	0.05
Fraction of Women Single Moms	0.12	0.33	0.26	0.09	0.19	0.39	0.34	0.05
Fraction Democrat	0.54	0.50	0.57	0.09	0.53	0.50	0.54	0.07
Average Racial-Equality Attitudes	0.85	0.35	0.80	0.10	0.87	0.32	0.85	0.06
Fraction Religion Important	0.45	0.50	0.45	0.11	0.44	0.50	0.43	0.07
Preference for Less Welfare	0.04	1.01	-0.03	0.19	0.15	1.00	0.11	0.13
Fraction with a Working Mother at 16	0.67	0.47	0.33	0.06	0.71	0.46	0.27	0.04
Average Education of Mother	11.16	1.63	10.23	0.47	11.43	1.73	10.42	0.37
Individuals Observed	1	0	107.6	69.5	1	0	330.6	213.4
Observations	2092		32		6621		32	

Notes: 1972-1985 restricted GSS data with state-level identifiers. State-level summary statistics are created from 19,262 individual observations and weighted using GSS weight *wtssall*. Summary statistics shown are weighted by state population. State-level averages created by averaging individuals observed in 1972, 1974, and 1975 and individuals observed in 1977, 1978, 1982, 1983, 1985, and 1986. These are the years the GSS provides information on gender-role attitudes before 1986. Age, education, married, nonwhite, employment, earned income, gender-equality attitudes, democrat, racial-equality attitudes, religion, want less welfare, had working mother, education of mother are averaged over men and women age 18 to 60. Fraction of women single moms is the number of working moms divided by the number of women in each state. Democrat defined as 1 if having a political party identification as strong democrat, not-strong democrat, independent near democrat, and a 0 if strong republican, not-strong republican, independent near republican, independent, or other party. Racial-equality attitudes defined as would vote for a black president. Religion important is a 1 if strength of religious affiliation is strong or somewhat strong and is a 0 if not very strong or no religion. Want less welfare is constructed from a variable asking if there is too much, too little, or just about right amount of welfare; answers are standardized at 1974 levels and higher values indicate a belief that welfare is too high. GSS only surveyed 33 states until 1977, 34 states from 1979-1982, 36 in 1983, and 40 from 1985-1986. To be consistent I only keep states observed in each year. One state (West Virginia) is dropped because there are few observations in the GSS and CPS and the state EITC response is an outlier (-10 percentage points). Results are similar if this state is included.

Table A.9. Individual Traits Correlated with Gender- and Racial-Equality Preferences

Panel A: Gender-Equality Preferences

VARIABLES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Age / 10	-0.042								-0.035
	(0.004)								(0.004)
Year / 10		0.089							0.078
		(0.015)							(0.013)
Years of Education			0.033						0.03
			(0.002)						(0.002)
Married				-0.018					0.013
				(0.010)					(0.010)
Female					0.015				0.022
					(0.008)				(0.008)
Non-White						-0.057			-0.047
						(0.018)			(0.017)
Mother Worked							0.014		
							(0.018)		
Racial-Equality Attitudes								0.077	0.044
								(0.017)	(0.016)
Observations	8,713	8,713	8,713	8,713	8,713	8,713	3,624	8,713	8,713
R-squared	0.041	0.021	0.075	0.026	0.026	0.027	0.023	0.029	0.085

Panel B: Placebo Outcome: Racial-Equality Preferences

VARIABLES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Age / 10	-0.016								-0.01
	(0.004)								(0.004)
Year / 10		0.039							0.014
		(0.012)							(0.010)
Years of Education			0.014						0.014
			(0.002)						(0.002)
Married				-0.017					0.005
				(0.008)					(0.008)
Female					0.027				0.028
					(0.008)				(0.008)
Non-White						0.124			0.141
						(0.025)			(0.026)
Mother Worked							0.031		
							(0.014)		
Gender-Equality Attitudes								0.052	0.031
								(0.011)	(0.011)
Observations	8,713	8,713	8,713	8,713	8,713	8,713	3,624	8,713	8,713
R-squared	0.034	0.027	0.044	0.031	0.032	0.045	0.038	0.035	0.063

Notes: 1972-1985 restricted GSS data with state-level identifiers. State FE in each regression. Year FE in each regression except column 2, where it is controlled for linearly. Samples consist of adults ages 18 to 60 with non-missing data on gender-equality attitudes, state, age, year, education, married, gender, race, earnings, and racial attitudes. Regressions use GSS weight *wtssall*. Gender-equality preferences constructed from the GSS variable *fework*, which asks respondents whether married women should work; positive values represent egalitarian attitudes. Racial-equality preferences comes from the GSS variable *racpres*, which asks respondents whether they would vote for a black president. Whether mother worked is often not available. Heteroskedasticity-robust standard errors clustered at the state level in parentheses.

Table A.10. EITC and Gender-Equality Preferences: Alt. Measures of State EITC Response

Specification Used in Equation (3) To Measure State-Level EITC Response	OLS			Logit			Probit	
Post1975 Extends Until:	1979	1982	1985	1979	1982	1985	1979	1982
Panel A: Using Full Set of Controls from Table 2 Column 4 to Estimate Equation (4)								
VARIABLES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
EITC-Led Increase in Working Mothers (in Percentage Points)	0.020	0.019	0.013	0.026	0.025	0.014	0.025	0.024
	(0.007)	(0.008)	(0.007)	(0.009)	(0.009)	(0.008)	(0.009)	(0.008)
Observations	32	32	32	32	32	32	32	32
R-squared	0.141	0.109	0.058	--	--	--	--	--
Panel B: Adding State-by-Year FE								
VARIABLES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
EITC-Led Increase in Working Mothers (in Percentage Points)	0.007	0.007	0.006	--	--	--	--	--
	(0.003)	(0.003)	(0.004)					
Observations	32	32	32					
R-squared	0.165	0.192	0.133					

Notes: Equation (4) is estimated using 1971-1986 March CPS data and estimates the state EITC response as a state-level difference in differences. Main analysis uses Panel A column 2 specification. 1972-1985 restricted GSS data with state-level identifiers. Gender-equality preferences constructed from the GSS variable *fework* which asks respondents whether married women should work. GSS sample reflects adults 18 to 60 years old in 32 states. State-level EITC response estimated from equation (3). The outcome variable is constructed by subtracting the pooled 1972-1975 GSS state-average from the 1976-1985 GSS state-average. Regressions are weighted by state population, though unweighted results are similar. Some probit and logit regressions did not converge under default convergence criterion tolerance. Heteroskedasticity-robust standard errors in parentheses.

Table A.11. Individual-Level Regressions on Gender-Equality Preferences

Panel A: OLS (State EITC Response in CPS on Individual Attitudes in GSS)				
Variables	(1)	(2)	(3)	(4)
EITC-Led Increase in Working	0.009	0.015	0.015	0.016
Mothers (in Percentage Points)	(0.003)	(0.009)	(0.008)	(0.008)
Observations	8,713	8,713	8,713	8,508
R-squared	0.002	0.022	0.088	0.091
Panel B: Two Sample SLS: State x Post1975 FE in GSS as an IV for State x Year FLFP in CPS				
Variables	(1)	(2)	(3)	(4)
Increase in Working Women	0.0032		0.0023	0.0027
(in Percentage Points)	(0.0013)		(0.0012)	(0.0012)
Observations	8,713		8,713	8,508
First Stage F-Statistic	8,522		3,950	3,592
Controls				
State and Year FE (in Panel A only)		X	X	X
Demographics			X	X
Other Social Attitudes				X

Notes: 1972-1985 restricted GSS data with state-level identifiers. Gender-equality preferences constructed from the GSS variable *fework* which asks respondents whether women should work. GSS sample reflects adults 18 to 60 years old in 32 states. State-level EITC response estimated from equation (3). Each estimate in Panel B reflects a 2SLS approach similar to equations (5) and (6). Demographic controls include education, age, birth year, married, number of children, and race. Other social attitude controls include political affiliation, racial-equality preferences, and religion; not all observations have values for these variables. State and year FE are collinear with half of the instruments and are omitted in Panel B. Heteroskedasticity-robust standard errors in parentheses. Regressions weighted by state population; unweighted results are similar.

Table A.12. Individual-Level Regressions on Gender-Equality Preferences, Subgroup Analysis

Subgroup:	All	Gender	Gender x Marriage	Mothers	Female x Working	Educ	Age
Variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)
State EITC Response x Post1975	0.015						
(i.e. Treat)	(0.008)						
Treat x Men		0.012					
		(0.008)					
Treat x Women		0.017					
		(0.008)					
Treat x Single Men			0.021				
			(0.010)				
Treat x Married Men			0.007				
			(0.009)				
Treat x Single Women			0.022				
			(0.009)				
Treat x Married Women			0.016				
			(0.009)				
Treat x Mothers				0.017			
				(0.011)			
Treat x Women Without Kids				0.014			
				(0.011)			
Treat x Working Women					0.020		
					(0.011)		
Treat x Not Working Women					0.012		
					(0.011)		
Treat x Low Education						0.019	
						(0.009)	
Treat x High Education						0.004	
						(0.009)	
Treat x Under 60							0.016
							(0.008)
Treat x Over 60							0.005
							(0.009)
Observations	8,713	8,713	8,713	4,831	4,831	8,713	11,190
Sample	All	All	All	Women	Women	All	All + >60
R-squared	0.088	0.088	0.089	0.090	0.090	0.089	0.128
Mean Dependent Variable:	0.796	0.796	0.796	0.805	0.805	0.796	0.755
Testing Equal Estimates, P-Value	--	0.041	0.036	0.571	0.053	0.002	0.055
Controls from Table A.11 Column	X	X	X	X	X	X	X

Notes: 1972-1985 restricted GSS data with state-level identifiers. Gender-equality preferences constructed from the GSS variable *fework* which asks respondents whether women should work. GSS sample reflects adults 18 to 60 years old in 32 states. State-level EITC response estimated from equation (3). Each estimate comes from a regression of individual attitudes on state-level response to the EITC and various controls. Variables described further in Tables A.8 and A.9. Low education is having 12 or less years of education. Column 7 contains the GSS sample of all adults over age 18; there are 2,477 adults between ages 61 and 89.

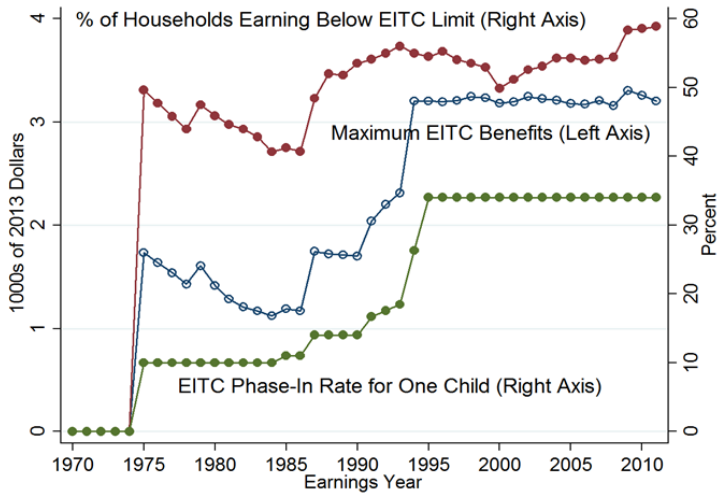

FIGURE A.1. EITC TRENDS IN GENEROSITY AND ELIGIBILITY

Notes: Author's calculation from IRS data, March CPS data (using the main sample).

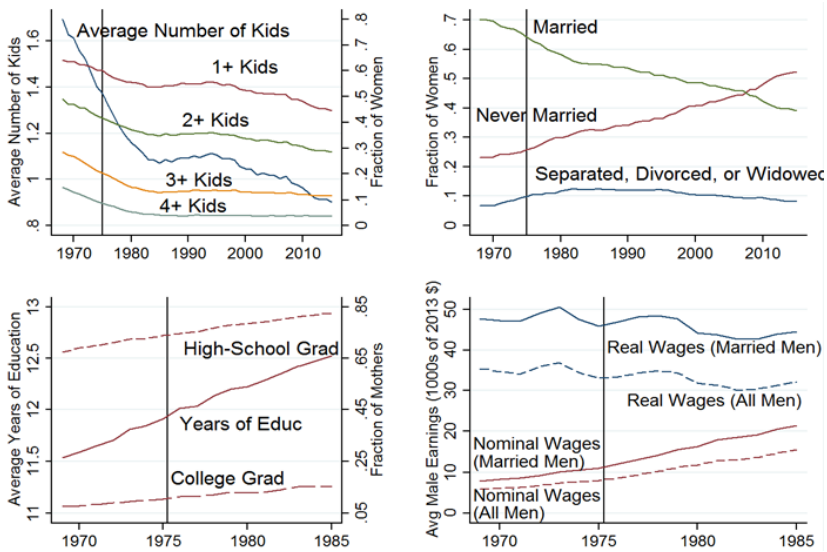

FIGURE A.2. RULING OUT CONFOUNDERS: KIDS, MARRIAGE, EDUC., MALE EARN.

Notes: Author's calculation from 1968 to 2015 March CPS (18 to 50 year olds).

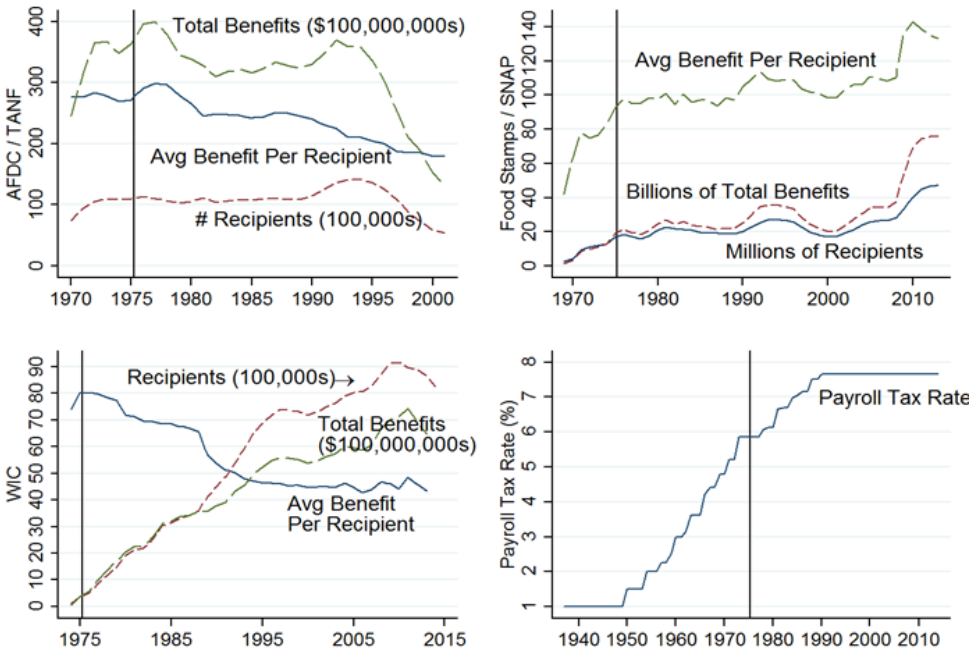

FIGURE A.3. RULING OUT CONFOUNDING POLICIES (TAXES, WIC, AFDC, SNAP)

Notes: Author's calculation from AFDC/TANF data (`https://www.ssa.gov/policy/docs/statcomps/supplement/2005/9g.html#table9.g1`), Food Stamps (SNAP) data (`https://www.fns.usda.gov/pd/supplemental-nutrition-assistance-program-snap`), WIC data (`https://www.fns.usda.gov/pd/wic-program`), and payroll tax data (`http://www.taxpolicycenter.org/statistics/payroll-tax-rates`). Data retrieved 6/25/2017. Food Stamps began rolling out in 1961 and were in all counties by 1975. During the 1970s, families on Food Stamps increased from about 13 to 20 million, which had small negative effects on employment (Hoynes and Schanzenbach 2012). WIC began rolling out in 1972. The percent of counties with WIC rose from 0 in 1973, to 60 in 1975, to 100 in 1979 (Hoynes, Page and Stevens 2011) and had small negative labor-supply effects (Fraker and Moffitt 1988, Hagstrom 1996, Keane and Moffitt 1998, Currie 2003).

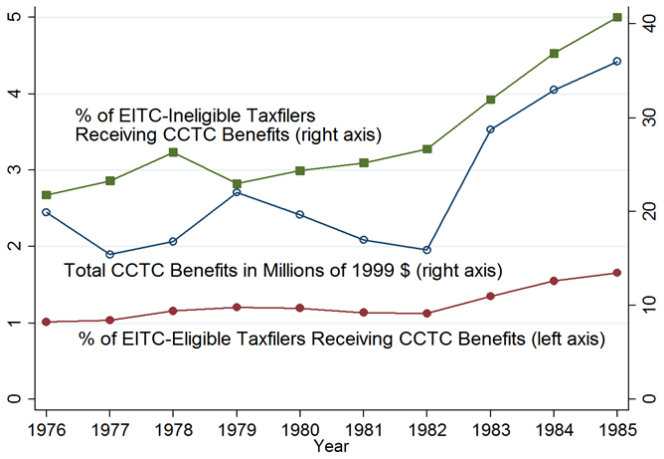

FIGURE A.4. THE 1976 CDCTC AFFECTED FEW EITC-ELIGIBLE TAX FILERS

Notes: 1976-1985 IRS SOI. Sample restricted to tax filers with earned income or business income. EITC eligibility imputed to tax filers with dependents (kids not available in all years) and earnings below the annual EITC income limit. This is imperfect since dependents do not necessarily denote children and I am not able to observe whether tax filers actually claimed the EITC. See Appendix E for SOI sample and variable details.

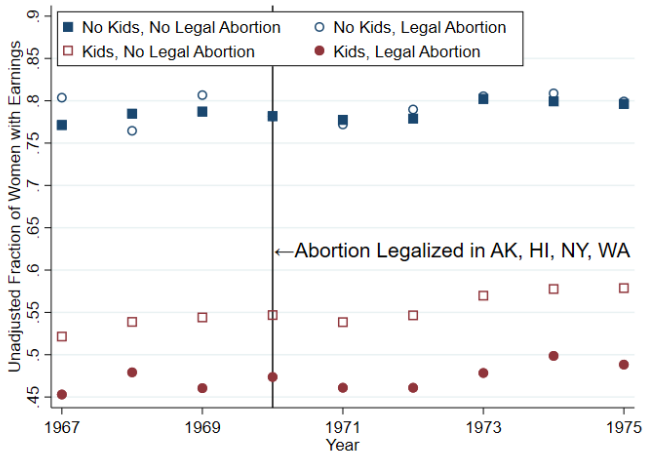

FIGURE A.5. FEMALE EMPLOYMENT TRENDS AND LEGALIZED ABORTION IN 1970

Notes: 1968-1976 March CPS data. Alaska, Hawaii, New York, and Washington legalize abortion in 1970, three years before it became legal throughout the country. Employment rates calculated by the author and are the annual pooled employment rates in these states and in all other states for mothers and women without children. There is no obvious trend break in 1970.

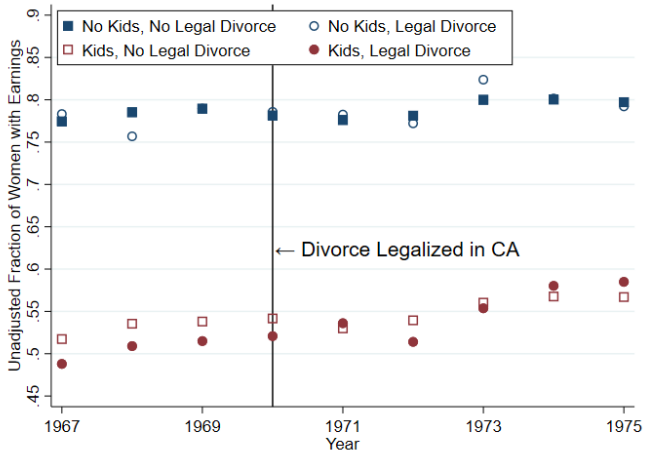

FIGURE A.6. FEMALE EMPLOYMENT TRENDS AND CA'S NO-FAULT DIVORCE IN 1970

Notes: 1968-1976 March CPS data. California legalizes no-fault divorce in 1970; other states did so later in the 1970s or 1980s. Employment rates calculated by the author and are the annual pooled employment rates for CA and for all other states for mothers and women without children. There is no obvious trend break in 1970.

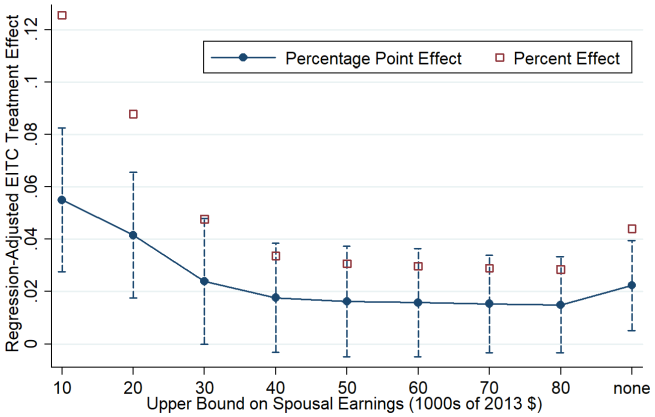

FIGURE A.7. EITC RESPONSE NEGATIVELY CORRELATED WITH SPOUSAL EARNINGS

Notes: 1971-1986 March CPS data. Estimates are from separate logit regressions that use CPS weights, the full set of controls from Table 2 column 4, and the sample of married women with spouses earning below each specified amount. Treatment effects are estimates of $Mom \times Post$ in equation (1). The mean dependent variable for these regressions are 0.51, 0.55, 0.59, 0.61, 0.63, 0.63, 0.63, 0.62, and 0.60, which is why percent-effects are even higher for mothers with low-earning spouses. Standard errors are computed by the delta method, robust to heteroskedasticity, and clustered at the state level.

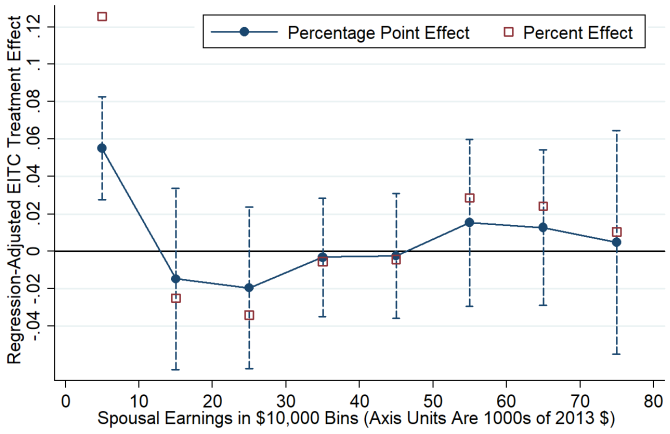

FIGURE A.8. MARRIED MOTHERS WITH LOWEST SPOUSAL EARNINGS RESPONDED

Notes: Identical approach as Figure A.7, except each regression is on the sample of married women with spouses earning within – not below – each $10,000 bin. The first estimate in each figure reflects the same regression. Suggestive evidence of a negative effect for women in the EITC phase out region (≈$18,000–$36,000 in 2013 $).

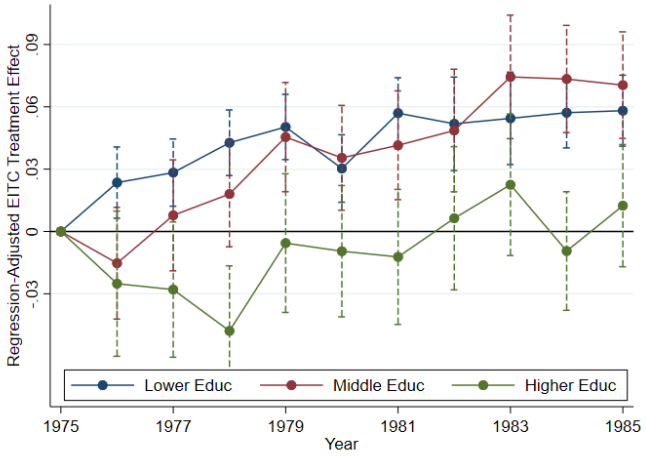

FIGURE A.9. EITC RESPONSE WAS NOT QUICKER FOR HIGHER EDUCATED MOTHERS

Notes: 1971-1986 March CPS data. Estimates are from a regression similar to Figure 1B except the annual estimates before 1975 are pooled and the years after 1975 are shown to show that higher-educated mothers do not appear to respond quicker to the EITC. Standard errors are computed by the delta method, robust to heteroskedasticity, and clustered at the state level.

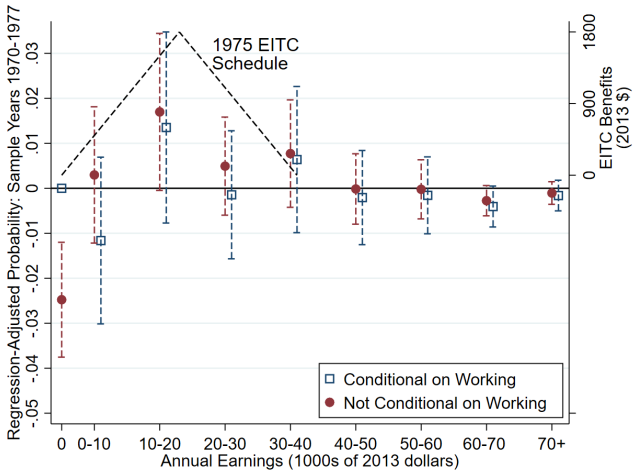

FIGURE A.10. THE EITC AND THE DISTRIBUTION OF ANNUAL EARNINGS: 1970-1977

Notes: Identical to Figure 5, except the sample years are 1970-1977 instead of 1970-1985.

FIGURE A.11. THE EITC AND THE DISTRIBUTION OF ANNUAL WORK HOURS

Notes: Same data, sample, and approach as Figure 5. Annual hours combines the categorical *weeks worked last year* variable (continuous variable not available until 1976 CPS) and *hours worked last week*, in an attempt to reduce measurement error (Bound, Brown and Mathiowetz 2001). The mean dependent variable for the nine unconditional-on-working regressions: 0.35, 0.08, 0.08, 0.08, 0.12, 0.20, and 0.09, and for the seven conditional-on-working regressions are 0.17, 0.10, 0.10, 0.10, 0.16, 0.26, and 0.11. Sample sizes are 236,814 and 176,858.

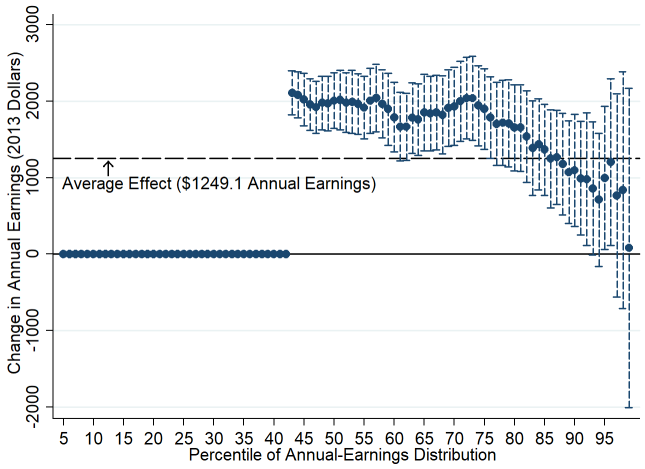

FIGURE A.12. EFFECT OF THE EITC ON EARNINGS (CONDITIONAL QUANTILE DD)

Notes: Data, sample, and approach is identical to Figure 6, except the full set of controls is used. Mimics the regression behind Table 4 except instead of average effects, results shown are the effect of $Mom \times Post$ at each centile.

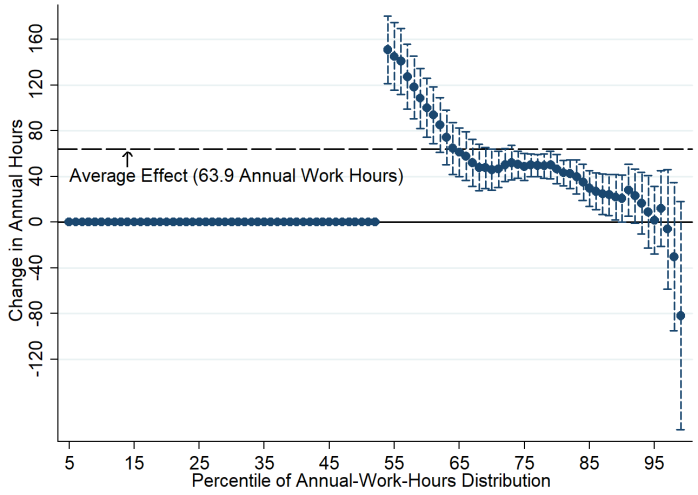

FIGURE A.13. EFFECT OF THE EITC ON WORK HOURS (CONDITIONAL QDD)

Notes: Data, sample, and approach is identical to Figure A.12.

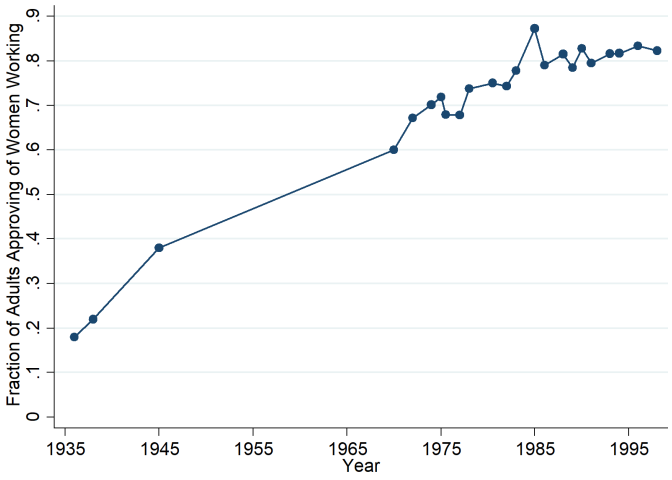

FIGURE A.14. GENDER-EQUALITY PREFERENCES INCREASING OVER TIME

Notes: Attitudes constructed from the binary survey question, "Do you approve or disapprove of a married woman earning money in business or industry if she has a husband capable of supporting her?" Data sources: 1972-1998 GSS data and datasets from the Roper Center (details in Appendix F). GSS weights used to construct annual averages. Other datasets are unweighted (as most do not have weights). Male and female adults.

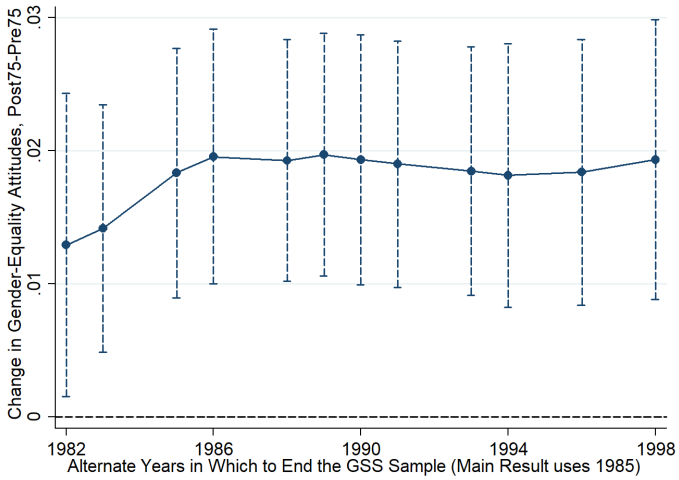

FIGURE A.15. RESULTS ROBUST TO GSS SAMPLE YEARS

Notes: Data and approach resembles Figure 7, except instead of ending the sample in 1985, the post1975 years extend until the specified x-axis year.

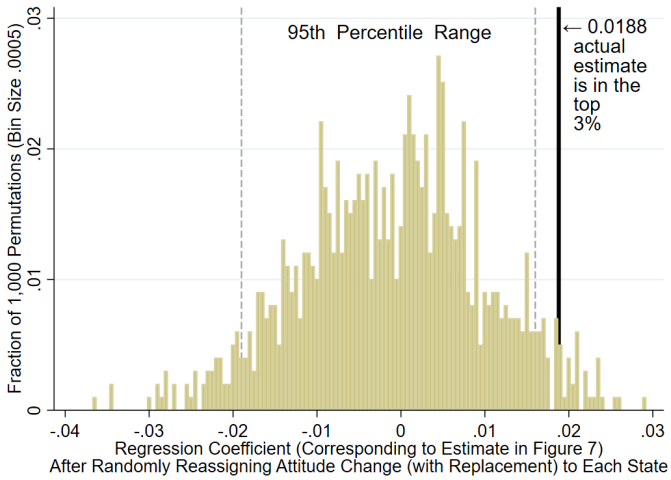

FIGURE A.16. PERMUTATION TEST: RANDOMLY REASSIGN STATE-ATTITUDE CHANGE

Notes: I randomly reassign (with replacement) state attitude changes and re-regress equation (4). 10,000 iterations. Similar to modified Fisher permutation in Buchmueller, DiNardo and Valletta (2011). The actual estimate in Table 7 column 1 is 0.0195 and is in the top 0.06 percent of these permutations, and thus unlikely to be due to chance.

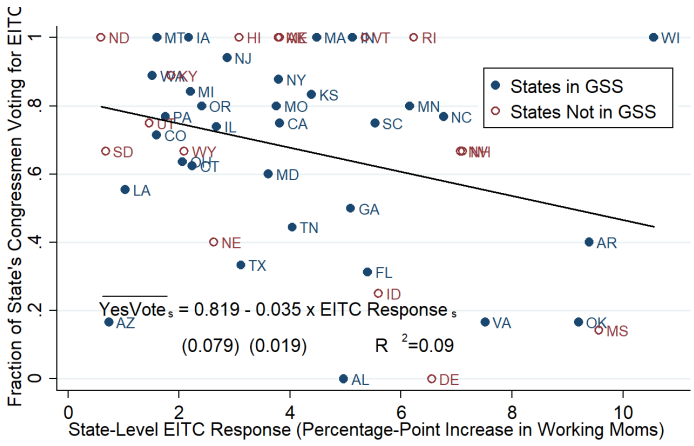

FIGURE A.17. STATE EITC RESPONSE NEG. CORR. WITH VOTING FOR EITC POLICY

Notes: Congressmen include House of Representatives voting (`https://www.govtrack.us/congress/votes/94-1975/h67`) and Senate voting (`https://www.govtrack.us/congress/votes/94-1975/s112`). State EITC response comes from equation (3). GSS did not interview all 50 states during the 1970s and 1980s. Of course, the Tax Reduction Act of 1975 contained a number of other spending and tax provisions (full bill text: `https://www.gpo.gov/fdsys/pkg/STATUTE-89/pdf/STATUTE-89-Pg26.pdf`).

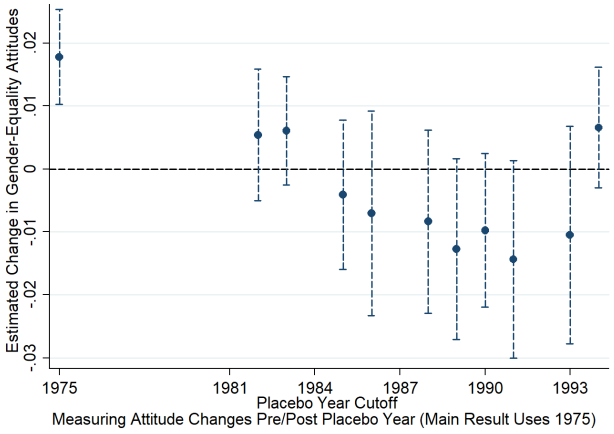

FIGURE A.18. EITC AND (NO) ATTITUDE CHANGES USING PLACEBO YEARS

Notes: Data and approach resembles Figure 7, except instead of 1975, I measure the state-level change in attitudes before and after each placebo year. Four years before placebo year and six years after placebo year are used. The identical GSS question about approving of working women is available between 1972 and 1998.

Appendix B: Additional Robustness Checks

1. Model Choice and Sample Period

In Figure B.1, I show that the estimated DD treatment effect is robust to a probit, logit, or OLS model, and when to end the sample after 1975. As would be expected from Figure 1B, the treatment effect is small if the sample ends soon after 1975, but grows and flattens out as more years after 1975 are included. OLS results are consistently larger.

2. Larger Response from Mothers Eligible for More EITC Benefits

Conditional on year and spousal earnings (if any), I calculate maximum potential EITC benefits in 2013 dollars ($MaxEITC$) and run a regression identical to equation (1) except with the additional variable $Mom \times Post1975 \times MaxEITC$. For mothers with non-earning spouses and unmarried mothers, the value of $MaxEITC$ varied by year and ranged between \$1,100 and \$1,700 since the EITC schedule was not pegged to inflation until 1986; for married mothers with a working spouse earning above the EITC kink point (placebo group from Table 3 column 4), $MaxEITC$ was zero; for married women with a spouse earning below the EITC kink point, $MaxEITC$ was equal to 10 percent of the difference between the EITC kink point and her spouse's earnings. For example, a mother with spousal earnings of \$10,000 and an EITC kink point of \$16,000 would have a $MaxEITC$ value of \$600. Table B.1 column 1 shows that a \$1,000 (2013 dollars) increase in $MaxEITC$ is associated with a 3.9-percentage-point increase in maternal employment[1] and carries out the placebo test from Table 3 column 4 in a different way: the estimate of $Mom \times Post$ is now statistically insignificant (that is, a mother after 1975 is no more likely to work than before 1975 if she is eligible for zero EITC benefits) and the effect of the EITC is loaded onto $Mom \times Post \times MaxEITC$.

3. Potentially Endogenous Fertility and Group Composition

In addition to using controls, another way to account for endogenous fertility, marital status, and group composition is by reweighting mothers after 1975 to look like mothers before 1975. Although regression controls should

[1]Similar to Hoynes, Miller and Simon (2015) that \$1000 in EITC benefit increased maternal employment by 7.3 percentage points, and Milligan and Stabile (2007) that \$1,000 increase in public benefits increased maternal employment by 4 percentage points.

largely account for the changing composition of mothers over time, reweighting acts as an additional robustness check (DiNardo 2002). I use two sets of weights: one set is constructed from the approach in DiNardo, Fortin and Lemieux (1996) ("DFL" weights) and the other set is inverse propensity weights ("IP" weights). To construct these weights, I first use a logit[2] and a parsimonious set of traits – six age bins, three education bins, state, and dummies for married, nonwhite, and mother – to estimate the probability than each observation in the sample is from a year before 1975.[3]

$$\text{(B1)}\quad P(Pre75) = f(\beta_1 Age + \beta_2 Ed + \beta_3 St + \beta_4 Marr + \beta_5 Race + \beta_6 Mom + \epsilon)$$

Each observation is assigned a probability p of being from a year before 1975; I create DFL and IP weights by assigning each observation a weight of $p/(1-p)$ and $1/p$.[4] Women are weighted less if their observed characteristics are less likely to be from a year before 1975 and weighed more if their characteristics are more likely to be from a year before 1975 (e.g. low education or high fertility). Figure B.2 verifies that the characteristics of women before and after 1975 overlap sufficiently and have common support (Busso, DiNardo and McCrary 2014). Re-estimating equation (1) with these new weights yields estimates of 3.4 and 3.2 percentage points (Table B.1 columns 2 and 3), similar to the baseline estimate of 3.3.

4. March CPS Imputations

In 1975 the Census changed its hot deck procedure[5] for imputing missing earnings (Welch 1979, Bound and Freeman 1992)[6] and could affect the re-

[2]The logit has the advantage over a probit in that the sum of predicted values equals the sum of the empirically observed ones (Butcher and DiNardo 2002). Probit and logit produce very similar results.

[3]DiNardo, Fortin and Lemieux (1996) utilize a parsimonious set of controls that contains only 32 education-experience-gender cells. Butcher and DiNardo (2002) utilize several covariates which yields many more cells. My choice results in 1512 cells, although results do not change much with alternate decisions.

[4]Weights are multiplied with the CPS sample weights and normalized to add up to 1 (DiNardo 2002).

[5]Where people with missing information are matched with similar people based on sex, race and ethnicity, household relationship, years of school completed, geographic area, age, disability status, presence of children, veteran status, work experience, occupation, class-of-worker status, earnings, and value of property or monthly rent. Source IPUMS: `https://usa.ipums.org/usa/voliii/80editall.shtml#note1`.

[6]Welch (1979): "The imputation procedure used in the first eight surveys differs from that of the ninth so that summary statistics for the 1976 survey (i.e., for 1975 earnings) are not comparable to other years" and "individual records for the first eight surveys

sults in Tables 2, 3, and B1 since I define employment as having positive earnings (although Table A.2 shows similar estimates for other binary definitions of working). The percentage of observations with imputed earnings in the sample is zero before 1975, but between 1975 and 1985 is 13.0, 11.1, 12.7, 14.0, 12.6, 13.1, 10.1, 10.1, 10.5, 11.8, and 10.8. In Table B.2 Column 1 shows the baseline DD estimate using the default CPS imputation and column 2 simply drops all imputed observations. In columns 3 and 4 I use equation (B1) and a logit to predict the probability than an observation has missing earnings data (to account for data missing not at random), create DFL and IP weights (in the way described in the previous section), and re-estimate equation (1) with these weights. Columns 5 and 6 reflect estimates from a bounding exercise – similar to Manski bounds (Manski 1990) – where I assign all observations with missing earnings data to be working or not working. Across each regression, the DD estimate is stable between 3.2 and 3.9 percentage points, similar to the baseline estimate of 3.3.

5. Additional Response from Women with Multiple Children

Since the EITC did not provide additional benefits for having more than one child until 1991, mothers with multiple children should not have responded to the EITC more than women with only one child. I test this with the following logit model that expands equation (1) and accounts for any differential impact on employment from having at least J kids.

(B2)

$$P(E) = f(\beta_1 Post1975 + \sum_{k=1}^{J} [\beta_{2k} Mom^k + \beta_{3k} Mom^k \times Post1975] + \beta_4 X + \epsilon)$$

Table B.3 columns 1 to 3 show results of this regression for $J = 1, 2, 3$. Column 1 replicates the baseline estimate where $J = 1$, but surprisingly, in columns 2 and 3 where $J = 2$ and $J = 3$, results show that the estimate of $\beta_{3,k=2}$ is positive and significant. This means that women with at least two kids were more likely to respond to the EITC than women with exactly one child. (Column 3 shows that mothers with at least three children do

contain no flag to identify cases when earnings are imputed. Family records do however identify imputation of total family earnings, which presumably means that earnings for at least one family member are imputed. In contrast, the 1976 survey contains flags for individual amputations but none for families." This issue does not present a problem for my analysis since I focus on the extensive margin, and since I show that results are robust to other definitions of working based on earnings, weeks worked, or labor-force participation (Table A.2).

respond less than women with exactly two children.) Interestingly, Eissa and Liebman (1996) also find an additional response from women with at least two children. They suggest that this may be due to the concurrent increase in the tax exemption for each dependent, which benefited families with multiple children more. During my sample period, the tax exemption for each child also increased from $750 to $1,000 in 1979. However, when I restrict the sample to years before 1979, I still find a positive estimate on $\beta_{3,k=2}$ (Table B.3 column 4) and conclude that increased exemptions is not driving my results.

Another potential explanation is that mothers with multiple children were more likely to have completed their fertility. If mothers that had completed their fertility were more receptive to working – especially when their children reached school age – then with cross-sectional CPS data there could be a mechanical relationship between having multiple children and EITC response. I test this hypothesis in Table B.3 columns 5 to 9 by restricting the sample of mothers in the treatment group to those with a *youngest* child at least 2, 3, 4, 5, and 6 years old. As this youngest-child age restriction increases, the EITC response from mothers with at least two children (relative to mothers with one child) converges to zero, while the estimated response of mothers with exactly one child ($\hat{\beta}_{3,k=2}$) remains positive and grows from 2.3 to 2.8 percentage points. Mothers with multiple children and a youngest child at least 5 years old are statistically no more likely to respond to the EITC than women with just one child. I conclude that the additional employment increase for women with at least two children may be explained by mothers that had completed their fertility. (This may also explain why Eissa and Liebman (1996) find the same pattern.)

6. Using IRS Tax Data

Since the CPS shows that the 1975 EITC had a large effect on the employment of mothers, this should be evident in the IRS Statistics of Income (SOI) data as well, however, a few features of the IRS SOI data make it unattractive for detecting the effects of the 1975 EITC. First, many non-working individuals do not file taxes, so detecting an extensive margin response is not easy. Second, *household* income is reported, so it is not possible to determine whether one or two spouses worked. Third, IRS SOI data include few demographic variables so it is not possible to determine the gender, age, race, or education of the tax filer, whether they have children – dependents

are not necessarily children – or child's age.[7]

Constrained by the IRS SOI data, I find evidence that the EITC affected the composition of tax filers. Using 1968 to 1985 IRS SOI data, I show that the fraction of unmarried EITC-eligible tax filers (Table 3 shows that single mothers were relatively more affected by the EITC) increased in the years after 1975 (Figure B.3). The pattern closely resembles Figure 1B: flat before 1975, a quick rise between 1975 and 1980, and relatively flat again after 1980. Without knowing tax filer gender or whether dependents denote children, this is only suggestive evidence that the EITC affected the employment of single mothers.[8]

To corroborate the effect of the EITC with administrative tax records, I first compare the annual number of EITC-eligible households and the amount of EITC benefits implied by CPS data with aggregate IRS EITC statistics. Figure B.4 shows that the number of EITC-eligible households and aggregate EITC benefits – that I calculate from reported household children and earnings – is nearly identical to the published EITC statistics in 1975. However, in the years after 1975, the CPS undercounts EITC recipients and benefits. The ratio of the CPS numbers to the official IRS numbers drops to about 90 percent by 1978, and continues to fall to 70 percent by the mid-1980s. One reason to expect EITC benefits calculated from the CPS to be lower than the actual benefits is that 20 to 25 percent of EITC claims are paid in error[9] due to unintentional tax filer error, divorced parents each claiming the same child, married couples splitting their qualifying children and filing separately as household heads, or lying about having children. Liebman (2000) finds that 11 to 13 percent of EITC recipients had no children.[10] The growing gap between CPS and IRS data in Figure B.4 suggests that tax filer error may have increased between 1975 and 1985.

[7]Marital status is available. Number of children available after 1977, otherwise only in 1970 and 1975. See `http://users.nber.org/~taxsim/taxsim-ndx.txt` for annual available IRS SOI variables.

[8]It is difficult to determine whether the number of tax filers increased, since one million working mothers over a four year period (Figures 1A and 1B) corresponds to about 250,000 mothers per year, small in comparison to the 80 million households, 100 million adults in the labor force, and 95 million tax filers in the U.S. by 1980 (source: CPS, BLS, IRS SOI). As a result, I am not able to detect an aggregate rise in tax filers or in the number of working households using IRS SOI or CPS data. Time-series analysis of these data would not detect a newly-working mother that was already a part of a tax-filing household.

[9]See `https://www.eitc.irs.gov/Tax-Preparer-Toolkit/faqs/fraud`.

[10]This is related to the infamous event where millions of children "disappeared" when taxpayers had to begin reporting the Social Security number of all dependents in 1987 (LaLumia and Sallee 2013).

Observing less (imputed) EITC benefits in the CPS than the aggregate IRS numbers suggest that my employment estimates from the CPS are not overestimates of the actual working response to the EITC. Although Figure D.1 shows evidence of misreporting self-employed income to take advantage of EITC benefits, this represents a relatively small number of the million mothers that begin working in response to the EITC.

Aggregate IRS data also reveal a puzzle in light of estimates in Table 2: the number of EITC recipients and the aggregate EITC benefits remained roughly constant between 1975 and 1985 (Figure B.5). One way to reconcile the positive maternal employment response to the EITC and flat EITC benefits is by considering that the EITC schedule was not pegged to inflation until 1986 and inflation was high in the years after 1975. About 6.3 million households received EITC benefits in 1975, but most recipients seem to have already been working since Figures 1A and 1B suggest that the employment was not affected until 1976. Due to rising prices and nominal wages, within a few years some of these households would earn above the nominal EITC earnings limit and no longer receive EITC benefits, akin to "bracket creep" (Saez 2003).[11] The increase in EITC-eligible working mothers (Table 2) and no-longer-EITC-eligible households may have cancelled out and resulted in a roughly constant number of EITC recipients. The following back of the envelope calculation examines whether this is plausible. Using the 1974 SOI earnings distribution (before any labor supply response to the EITC), I use the CPI to inflate the 1974 earnings distribution into 1975, 1976, 1977, and 1978 dollars, and calculate the number of tax filers that were EITC-*eligible* in 1975 but EITC-*ineligible* in 1976, 1977, or 1978 due to rising nominal income.[12] Figure B.6 illustrates that by 1976, 1977, and 1978, 0.6, 1.0, and 1.6 percent of tax filers eligible for the EITC in 1975 would bracket-creep out of EITC eligibility, corresponding to 700,000, 1,200,000, and 1,800,000 tax filers.[13] Even though the stock of EITC recipients remained roughly constant in the decade after 1975, there was substantial flow in and out of EITC eligibility. This may explain why the number of EITC recipients was flat even as a million mothers entered into employment due to the EITC.

[11]This nominal limit was $8,000 through 1978 and $10,000 through 1984.

[12]Assuming constant real earnings. Rising real wages yields even more bracket creep.

[13]Population growth accounts for at most about half a million of these 1.8 million additional EITC recipients: IRS SOI data shows that about a quarter of tax filers with dependents had positive earnings below the EITC limit and CPS data shows that the number of households with children steadily grew from 34.5 million in 1975 to 35.1 million in 1978. Depending on where in the income distribution these new households fell, population growth led to between 200,000 and 600,000 additional EITC recipients.

Tables and Figures for Appendix B

Table B.1. Robustness Checks: *MaxEITC* and Reweighting

	Larger Response from Mothers Eligible for More Potential Max EITC Benefits	Reweighting Post1975 Mothers to Look Like Pre1975 Mothers		Reweighting Mothers to Look Like Non-Mothers	
		DFL Weights	IP Weights	DFL Weights	IP Weights
Variables	(1)	(2)	(3)	(4)	(5)
Mom x Post1975	0.005	0.033	0.032	0.028	0.030
	(0.007)	(0.007)	(0.007)	(0.010)	(0.008)
Mom x Post1975 x MaxEITC	0.039				
	(0.004)				
Observations	571,170	571,170	571,170	571,170	571,170

Note: Data source: 1971-1986 March CPS. CPS weights used and average marginal effects from logit regression are shown. Reweighting discussed in Appendix B and reweighting in columns 2-5 is based on parsimonious set of traits: age, education, state, married, nonwhite, and (for columns 2-3) mother. Robust to alternate sets of traits. Standard errors are computed by the delta method, robust to heteroskedasticity, and clustered at the state level. Each column represents a separate regression with the full set of controls from Table 2 column 4.

Table B.2. Alternate Ways to Treat Imputed CPS Observations

	Baseline: Using CPS Imputations	Drop Imputed Obs.	Using DFL Weights	Using IPW	Assigning 0 to all Imputed Obs	Assigning 1 to all Imputed Obs
Variables	(1)	(2)	(3)	(4)	(5)	(6)
Mom x Post1975	0.033	0.034	0.033	0.032	0.039	0.033
	(0.007)	(0.007)	(0.006)	(0.009)	(0.007)	(0.007)
Observations	571,170	561,402	571,170	571,170	571,170	571,170

Note: Data source: 1971-1986 March CPS. Binary dependent variable employment for positive earnings. CPS weights used. Standard errors are computed by the delta method, robust to heteroskedasticity, and clustered at the state level. Full set of controls used from Table 2 column 4. CPS imputations discussed in Appendix B.

Table B.3. Completed Fertility May Explain Larger Response from Mothers with Multiple Kids

Specification:	Baseline DD for 1+ Children	Add DD for 2+ Children	Add DD for 3+ Children	End Sample in 1978 to Rule Out Exemption Explanation	DD for 2+ Children Approaches Zero for Mothers More Likely to Have Completed Fertility				
Restricting Mothers by Age of Youngest Child	No	No	No	No	> 1	> 2	> 3	> 4	> 5
Variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Mom x Post1975	0.033	0.025	0.025	0.012	0.023	0.023	0.024	0.028	0.028
	(0.007)	(0.007)	(0.007)	(0.007)	(0.007)	(0.007)	(0.007)	(0.007)	(0.007)
Mom of 2+ Kids x Post1975		0.013	0.015	0.014	0.014	0.013	0.012	0.010	0.004
		(0.004)	(0.004)	(0.005)	(0.005)	(0.006)	(0.006)	(0.006)	(0.007)
Mom of 3+ Kids x Post1975			-0.003						
			(0.004)						
Observations	571,170	571,170	571,170	289,943	504,607	476,782	452,817	432,029	412,992

Note: Data source: 1971-1986 March CPS. Binary dependent variable employment. CPS weights used and average marginal effects from logit regression are shown. Standard errors are computed by the delta method, robust to heteroskedasticity, and clustered at the state level. Each column represents a separate regression with the full set of controls from Table 2 column 4. Each sample includes all women 18 to 51 years old. Column 2 is identical to column 1 except it adds an indicator for having 2+ children and an interaction between having 2+ children and the year being after 1975. Column 3 includes these two variables as well as two more for having 3+ children. Columns 5 to 9 drop mothers in the treatment group with a youngest child below the specified age. See discussion in Appendix B.

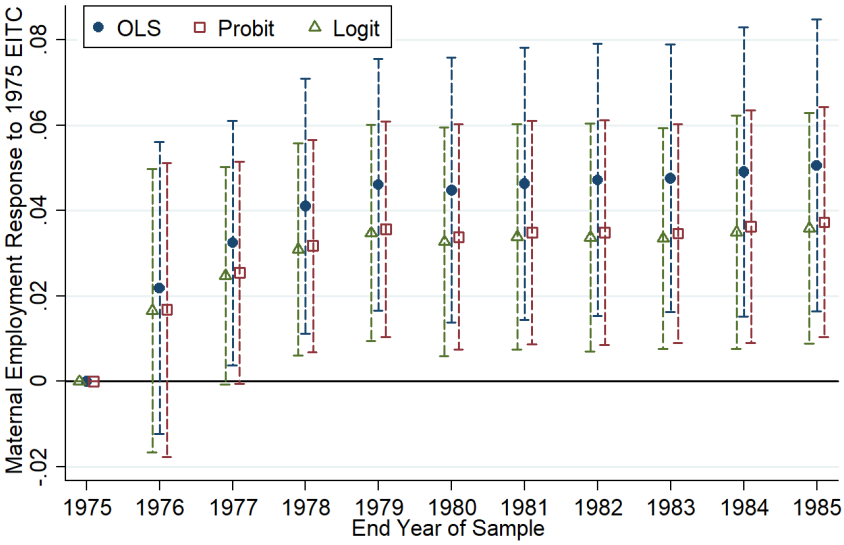

FIGURE B.1. DD ROBUST TO MODEL CHOICE AND END OF SAMPLE PERIOD

Notes: Data and approach are identical to Table 2 column 4, except that *Post*1975 starts in 1976 and extends through the year specified on the x-axis.

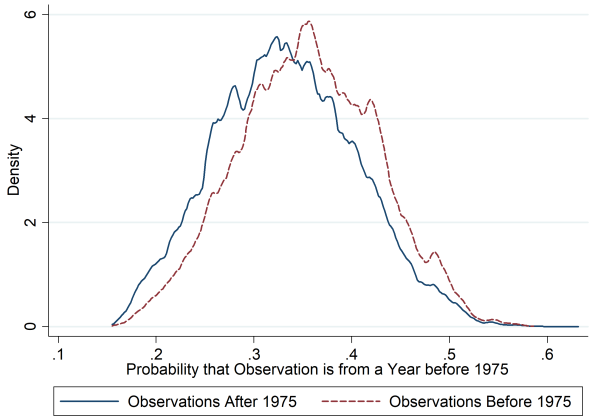

FIGURE B.2. KERNEL DENSITY PLOT SHOWS COMMON SUPPORT FOR REWEIGHTING

Notes: Data source: 1971-1986 March CPS data. Equation (B1) used and a parsimonious set of controls: six age bins, three education bins, married and nonwhite dummy variables, and 21 state bins. Characteristics of women before and after 1975 overlap and have common support for reweighting (Busso, DiNardo and McCrary 2014).

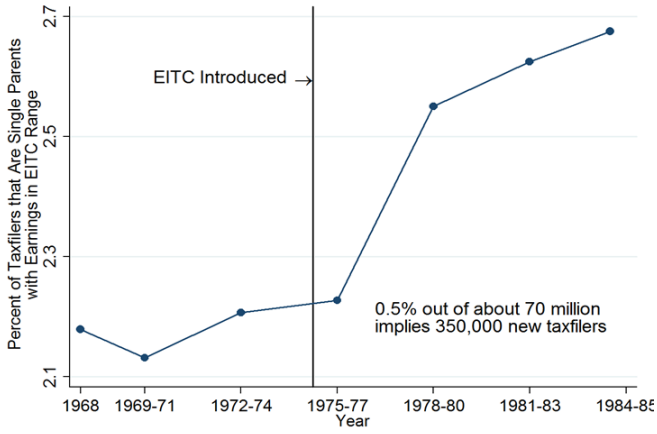

FIGURE B.3. THE 1975 EITC AFFECTED THE COMPOSITION OF TAX FILERS

Notes: Author's calculations from 1968-1985 IRS Statistics of Income Public Use data files. Sample restricted to tax filers with earned income or business income; this eliminates tax filers with only dividend, interest, capital gains, pensions, farm, and alimony income. Refundable portion of the EITC is also provided in the data, but this does not include households who benefit from the EITC through decreased tax liabilities and thus undercounts EITC recipients. Years are grouped into three-year bins to reduce noise.

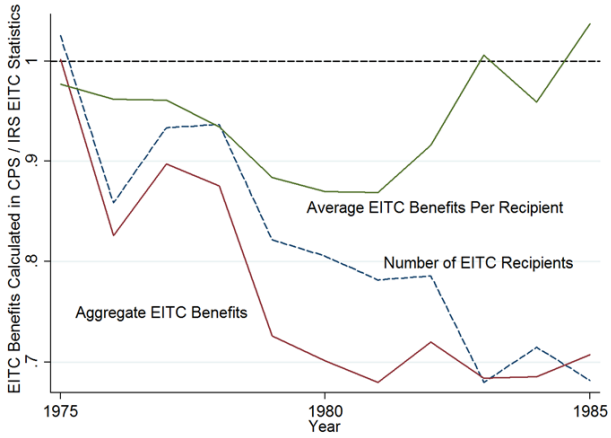

FIGURE B.4. COMPARING EITC RECIPIENTS AND BENEFITS: CPS VS. IRS DATA

Notes: Author's calculation from 1976-1986 March CPS data and published aggregate EITC recipients and benefits (`http://www.taxpolicycenter.org/statistics/eitc-recipients`). EITC recipients and benefits based on household earnings, the annual EITC schedule, and whether the household had any children. The growing gap suggests that tax-filer error may have increased between 1975 and 1985.

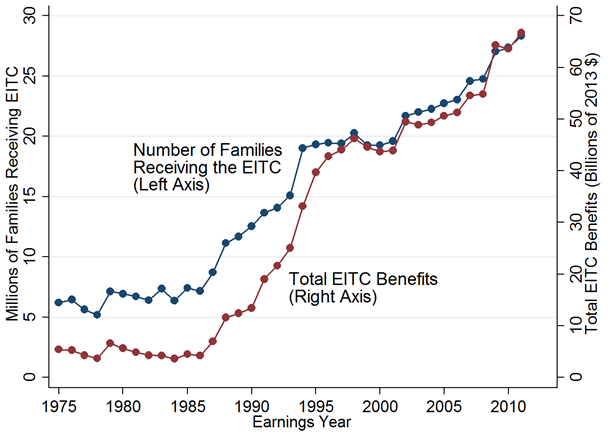

FIGURE B.5. TRENDS IN EITC BENEFITS AND RECIPIENTS

Notes: Author's calculations from IRS data.

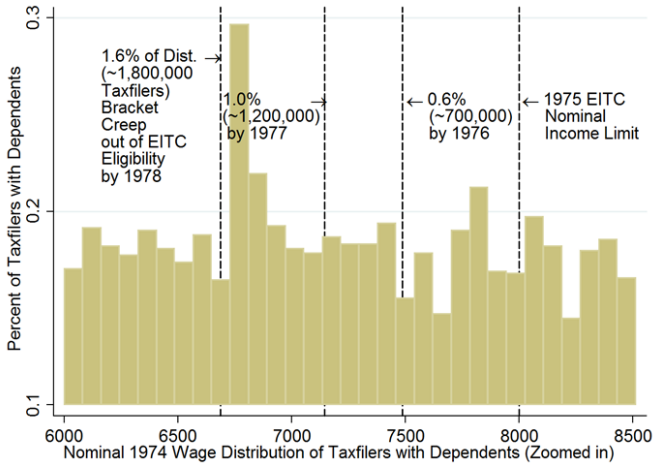

FIGURE B.6. "BRACKET CREEP" RECONCILES TABLE 2 AND FIGURE B.5

Notes: Author's calculations from 1974 IRS SOI data and CPI. Sample includes tax filers with wage earnings or business income. EITC schedule not pegged to inflation until 1986; inflation was high in the years after 1975. 6.3 million households received EITC benefits in 1975, but most were already working in 1974. Due to rising prices and nominal wages, within a few years many households would earn above the nominal EITC earnings limit and no longer receive EITC benefits, akin to "bracket creep" (Saez 2003). The rise of working mothers that I find and the no-longer-EITC-eligible households may have cancelled out and resulted in a roughly constant number of EITC recipients.

Appendix C: Additional Literature and EITC Details

1. EITC Background, Literature, and Eligibility Rules

Abbreviated History of 1975–2013 Changes to the EITC: The EITC began as a temporary program and was made permanent in 1978; 1979, a plateau region was added; 1986, the phase-in rate was increased to 14 percent and the EITC parameters were indexed to inflation; 1990, additional benefits available to parents with two children; 1993, benefits were extended to adults without children (at a rate of 7.65 percent); 1993 to 1996, the phase-in rate increased to 34 percent and 40 percent for households with one and two or more children; 2002, the plateau region was extended to married couples to decrease the "marriage penalty"; 2009, additional benefits available to parents with three children.

EITC Eligibility: To be EITC-eligible, tax filers had to have at least one child living in their home for more than half the year ("residency test"). This child must be under 19, under 24 if a full-time student, or any age if disabled. Before 1987, tax filers did not have to provide Social Security numbers for dependents. Until 1990, tax filers had to demonstrate they provided at least half the costs of maintaining the household ("support test"): cash and in-kind public assistance had to be less than half of the household budget (Holtzblatt 1991, Holtzblatt, McCubbin and Gillette 1994). Married couples had to file taxes jointly. Since I do not observe tax filing, I assume all unmarried women file taxes as household head, married couples file joint taxes, and family members under 19 (or 24 if a student) are dependent children. I treat subfamilies within a household as separate tax-filers.

Previous Literature: The EITC's unintended consequences include lower pre-tax wages of low-skill workers (Leigh 2010, Rothstein 2010) and possible effects on fertility and marriage. Effects on these margins are generally small: For fertility, Baughman and Dickert-Conlin (2009) and Bastian (2018) find positive effects. For marriage, Ellwood (2000), Dickert-Conlin and Houser (2002), Herbst (2011), and Michelmore (2015) find negative effects, while Bastian (2018) finds a positive average effect.

Family Assistance Plan: The 1970s Family Assistance Plan would have guaranteed $3,100 (2013 dollars) for each parent and $1,800 for each child – $9,800 for a family of four (the 1970 poverty line was about $23,000 for a family of four). Benefits would phase out at 50 percent when household earned income surpassed $4,400 (Trattner 2007, p.315). See New York Times April 17, 1970. Rhys-Williams (1943) was among the first to outline this type of program.

2. Additional Potential Confounders: Extending Section V

Averett, Peters and Waldman (1997) finds that the 1987 CDCTC increased the labor supply of young mothers with young kids. Other potential confounders include Head Start, the 1972 Equal Employment Opportunity Act mandating equal pay for equal work for women, legalized abortion in 1973, the 1974 Equal Credit Opportunity Act allowing women to take out loans without a male co-signer, the 1978 Pregnancy Discrimination Act requiring employers to treat pregnancy as a temporary disability, and changes in birth-control and divorce laws during the 1960s and 1970s. However, Head Start began in the 1960s; the EEOA applied to most states outside the South before 1972 (Altonji and Blank 1999, footnote 54); states that legalized abortion in 1970 (AK, HI, NY, CA) had employment trends similar to other states (A.5); the ECOA did not affect employment (Smith 1977, Elliehausen and Durkin 1989); the PDA had little effect since working mothers bore the whole cost of the mandated benefits (Gruber 1994) (although Mukhopadhyay (2012) finds a positive labor-supply effect of the PDA on pregnant women and mothers of young children, however, the PDA did not become law until October 1978 and Figures 1A and 1B show that most of the rise in maternal employment had occurred by then); the birth-control pill first became available in 1960 and was available in most states before the mid-1970s (Goldin and Katz 2000, Goldin and Katz 2002, Bailey 2006); divorce began rising in the 1960s (Johnson and Skinner 1986, Peters 1986, Parkman 1992, Wolfers 2006) and California, the first state to pass no-fault divorce in 1970, had similar maternal employment trends as the other states (Figure A.6). Choo (2015) finds that no-fault divorce laws decreased the divorce *growth rate*.

3. Social Attitudes Are Malleable: Motivating Section VI

Exposure to working women could theoretically have increased or decreased approval of working women. Analysis in section VI fits into an economics literature analyzing the role of attitudes and social norms (Becker 1957, Arrow 1971, Akerlof and Dickens 1982, Akerlof and Kranton 2000, Bénabou and Tirole 2006). Gender-role preferences are passed on intergenerationally (Fernandez and Fogli 2009, Alesina, Giuliano and Nunn 2011, Farré and Vella 2013) and affect female labor market outcomes (Fortin 2005, Charles, Guryan and Pan 2009, Bertrand, Kamenica and Pan 2015, Fortin 2015, Pan 2015, Janssen, Sartore and Backes-Gellner 2016). Unlike these studies, my goal is to characterize a determinant – not consequence – of these attitudes.

There is also a long-standing sociology literature describing the time trends and correlates of these attitudes (Thornton and Freedman 1979, Thornton, Alwin and Camburn 1983, Plutzer 1988, Lottes and Kuriloff 1992).

Additional evidence that various attitudes can be altered via exposure has also been shown by Finseraas and Kotsadam (2015) (ethnic minorities), Beaman et al. (2012) (female aspirations), Stouffer et al. (1949) (race), and experimental evidence (Heilman and Martell 1986, Lowery, Hardin and Sinclair 2001, Dasgupta and Asgari 2004). This concept is related to psychology concept of intergroup contact theory (Allport 1954).

Attitude changes consist of both individual and intergenerational changes (Firebaugh 1992). Fernández, Fogli and Olivetti (2004) and Olivetti, Patacchini and Zenou (2016) focus on intergenerational change, Finseraas et al. (2016) on individual change. Fernández, Fogli and Olivetti (2004, footnote 1) acknowledges individual change: "as more women joined the labor force, attitudes towards these women changed in society at large." My approach captures both channels.

Media has been shown to affect teen pregnancy (Kearney and Levine 2015), divorce (Chong and Ferrara 2009), and fertility (La Ferrara, Chong and Duryea 2012). See DellaVigna and Ferrara (2015) for a recent literature review.

Appendix D: Calculating Elasticities

1. Female Labor Supply Elasticities: Previous Research and Estimates

Female labor-supply elasticity has steadily declined since World War II: Bowen and Finegan (1969) finds 0.67 in 1960; Fields (1976) finds 0.52 in 1970; Blundell and MaCurdy (1999) shows that studies using data from the 1970s and 1980s produce estimates around 0.8; Blau and Kahn (2005) and Heim (2007) find an elasticity of 0.6 in 1980. Mroz (1987) discusses many of these early studies. The 1968–1982 negative income tax experiments yielded elasticities of 0.2 to 0.3 (Burtless and Hausman 1978, Robins 1985). Chetty et al. (2012) finds a range of 0.30 to 0.45. Elasticities are a function of the tax code (Saez, Slemrod and Giertz 2012) and vary across populations and time.

2. Extensive-Margin Elasticities

I calculate the extensive-margin labor-supply elasticity as described in Chetty et al. (2012, Appendix B). The numerator of the elasticity is calculated as the pre1975-post1975 change in the log employment rate. The denominator of the elasticity is calculated as the pre1975-post1975 change in the log net-of-tax earnings from working. I allow net-of-tax earnings to account for various taxes (EITC, income tax, payroll tax, dependent deduction) and transfers (AFDC, food stamps, WIC), expanding on the approach in Meyer and Rosenbaum (2001). I calculate net total income for a representative unmarried mother of one child that earns pre-tax $4,427 (in real 1975 dollars)[14] by adding the annual after-tax earnings and public-assistance transfers available to her. I then also add up the transfers available to her if she does not work. If she does not work she is eligible for more transfers, but since the EITC made work more lucrative after 1975, this encouraged many mothers to work and receive less public assistance. The difference in the net total income – from working or not working – measures the financial return to working compared to not working and consists of six pieces: the pre1975 and post1975 after-tax value of $4,427 pre-tax earnings (in real 1975 dollars), the pre1975 and post1975 public assistance available to her if she works, and

[14]This is the average annual earnings of such mothers in the sample. This amount also happens to render her eligible for close to the maximum possible EITC benefits during the sample period (see Figure 4B). This representative mother is used as an illustration; another type of mother would yield different numerators and denominators of the elasticity calculation.

the pre1975 and post1975 public assistance available to her if she does not work. This is shown in the following equation.

(D1)

$$\epsilon = \frac{log(Emp_{post75}) - log(Emp_{pre75})}{[(log(Earn_{post75} + T^{w}_{post75}) - (T^{\sim\ w}_{post75})] - [(log(Earn_{pre75} + T^{w}_{pre75}) - (T^{\sim\ w}_{pre75})]}$$

Values for the numerator can be found in Table 3. Although no estimate in these tables perfectly align with the representative mother described above, two close (and overlapping) matches are unmarried mothers from Table 3 column 1, which experienced a 8.4 percentage point (or 12.7 percent, from a base of 65.6 percent) increase, and the "high-impact" sample of mothers from Table 3 column 7, which experienced a 5.1-percentage-point (or 8.9-percent, from a base of 58 percent) increase in employment.

In the denominator, $Earn$ denotes the real after-tax earnings (in 1975 dollars) for the representative mother earning $4,437 (in constant 1975 dollars) and accounts for the income tax, payroll tax, and dependent deduction. T^{w} and $T^{\sim\ w}$ denote the public assistance available to her if she works or does not work.

I transparently show my elasticity calculation in Table D.1 Panel A, which shows the 1970-1985 annual values of the EITC, income tax, payroll tax, dependent exemption, as well as AFDC, Food Stamps, and WIC benefits available if she works and if she does not work. However, calculating public assistance is not straightforward: benefit levels varied by state and did not phase out linearly with earnings. To overcome this, I first calculate AFDC benefits available to this mother if she does not work, using two different sources: one source is the Department of Health and Human Services (DHHS), showing the average benefits for a recipient family; a second source is Fraker, Moffitt and Wolf (1985), which also calculates average family benefits. These two data sources align quite well, and I assign the average of these two values for the case where the mother does not work (Table D.1 Panel A column 17). Second, to calculate the AFDC benefits available to her if she does work, I use the average annual effective tax rates estimated by Fraker, Moffitt and Wolf (1985). This tax rate varies by year, but on average, every dollar of earnings leads to a 25-cent decline in AFDC benefits.[15] Annual AFDC benefits available to this working mother is shown in Table D.1 Panel A column 14. Table D.2 shows details on the DHHS and Fraker, Moffitt and Wolf (1985) data, effective tax rates, and my calculations used to generate the data in Table D.1 Panel A columns 14 and 17.

In Table D.3 I show my calculations for Food Stamps and WIC. It turns

[15]EITC benefits do not count against AFDC eligibility limits (Moffitt 2003).

out that this representative mother is not eligible for Food Stamps if she works because her earnings are too high. Although the effective tax rate on these benefits are also approximately 25 percent (see Table D.3 notes), Food Stamp benefits are much lower than AFDC benefits. It also turns out that she is eligible for the same amount of WIC whether she works or not, since WIC does not phase out with income and is available for mothers earning below 185 percent of the poverty line (the 1975 poverty line was $6771, in nominal dollars, for a mother with one child). Table D.3 shows complete details on the Food Stamps and WIC benefits, which are then inputted into Table D.1 Panel A columns 12, 13, 15, and 16.

In Table D.1 Panel B, I aggregate the annual after-tax earnings and transfers (available if she works or not) from Table D.1 Panel A, average them for 1970-1974 and 1975-1985, and plug them into equation (D1) to calculate the extensive-margin labor-supply elasticity. I find an elasticity of 0.58 using the employment estimate for unmarried women in Table 3 column 1 and 0.41 using the high-impact sample (column 7).[16] As for elasticity standard errors, I assume that the denominator in equation (D1) is measured without error, and approximate the standard error in the numerator by assuming that the T-statistic for the elasticity is identical to the T-statistic for the employment estimates (3.76). This yields standard errors of 0.15 and 0.11 for the elasticity estimates of 0.58 and 0.41. As I explain in the notes to Table D.1, if I account for the various take-up rates of public-assistance programs, this leads to slightly larger elasticities of 0.63 and 0.45. Using the high-impact sample, I also estimate the total intensive plus extensive margin elasticity from the annual work hours and annual earnings estimates in Table 4, I find elasticity estimates of 0.37 (0.10) and 0.47 (0.125).

3. Elasticities from Bunching of Self-Employed Workers

Following Saez (2010), I also use IRS Statistics of Income Public Use Data (SOI) to look for bunching among self-employed tax filers. Figure D.1 shows bunching at the EITC kink point among EITC-eligible tax filers with positive self-employment income (business schedule C), both for the 1975-1978 EITC schedule and the expanded 1979-1984 EITC schedule. Figure D.1 shows no bunching among EITC-ineligible tax filers (claiming zero children) with positive self-employment income. Figure D.2 shows no bunching among wage earners (with no self-employment income), both for EITC-

[16]This is similar to the elasticity that Chetty et al. (2012) find when reexamining Meyer and Rosenbaum (2001).

eligible and EITC-ineligible tax filers. There is only evidence of bunching among EITC-eligible tax filers with positive self-employed income and likely reflects income misreporting since there is no third-party reporting for self-employed workers (LaLumia 2009, Saez 2010, Kuka 2014). Following the approach in Saez (2010), I calculate the implied bunching elasticity and find similar results.[17]

Following Saez (2010) and using quasi-linear and iso-elastic utility function, individuals maximize $u(c,z) = c - \frac{n}{1+\frac{1}{e}}\frac{z}{n}^{1+\frac{1}{e}}$, subject to $c = (1-t)z+R$. Where c is consumption, z is the level of earnings, t is the tax rate, n is an ability parameter distributed with density $f(n)$, e is the compensated elasticity, and R is non-labor income. The first order condition is $z = n(1-t)^e$ and the bunching elasticity can be estimated by solving the following for e:

$$B = \frac{z^*}{2}\left[\left(\frac{1-t_0}{1-t_1}\right)^e - 1\right]\left[h(z^*)_- + \frac{h(z^*)_+}{\left(\frac{1-t_0}{1-t_1}\right)^e}\right] \tag{D2}$$

Where z^* is the kink threshold, $\left(\frac{1-t_0}{1-t_1}\right)$ is the net of tax ratio at the kink, $h(z^*)_-$ and $h(z^*)_+$ is the density of the distribution just below and above the kink, and B is the amount of bunching at z^*. For a given empirical distribution $h(z)$ and a choice of bandwidth δ, B is equal to the density of tax filers with income is the range $(z^*-\delta, z^*+\delta)-(z^*-2\delta, z^*-\delta)-(z^*+\delta, z^*+2\delta)$. See Saez (2010) Figure 2 for more details and intuition.

I use this formula, the empirical earnings distribution in the SOI tax files for 1975-1978 and 1979-1984 (see Figure D.1 for nominal EITC schedules), and bandwidths of \$1000, \$1500, and \$2000 to calculate the implied bunching elasticity.

For 1975-1978 and δ=\$1000: z^*=\$4000, $\frac{1-t_0}{1-t_1} = 1.2$, $B = .0114$, $h(z^*)_- = 0.0000582$, and $h(z^*)_+ = 0.0000788$. Yielding e=0.23.

For 1975-1978 and δ=\$1500: z^*=\$4000, $\frac{1-t_0}{1-t_1} = 1.2$, $B = .0173$, $h(z^*)_- = 0.0000388$, and $h(z^*)_+ = 0.0000525$. Yielding e=0.52.

For 1975-1978 and δ=\$2000: z^*=\$4000, $\frac{1-t_0}{1-t_1} = 1.2$, $B = .0191$, $h(z^*)_- = 0.0000291$, and $h(z^*)_+ = 0.0000394$. Yielding e=0.77.

[17]Using a quasi-linear and iso-elastic utility function, the excess bunching density in the earnings distribution, and bandwidths of \$1000, \$1500, and \$2000, I calculate elasticities of taxable income of 0.23, 0.52, and 0.77 in 1975-1978 and 0.58, 1.28, and 2.22 in 1979-1985. The nominal EITC schedule was slightly modified in 1979. Saez (2010) finds bunching at the first EITC kink point in the late 1980s through the 2000s, but does not investigate the first decade of the EITC; my results corroborate Saez (2010).

For 1979-1984 and δ=\$1000: z^*=\$5000, $\frac{1-t_0}{1-t_1} = 1.1$, $B = .0204$, $h(z^*)_- = 0.0000642$, and $h(z^*)_+ = 0.0000838$. Yielding e=0.58.

For 1979-1984 and δ=\$1500: z^*=\$5000, $\frac{1-t_0}{1-t_1} = 1.1$, $B = .0299$, $h(z^*)_- = 0.0000428$, and $h(z^*)_+ = 0.0000559$. Yielding e=1.28.

For 1979-1984 and δ=\$2000: z^*=\$5000, $\frac{1-t_0}{1-t_1} = 1.1$, $B = .0388$, $h(z^*)_- = 0.0000321$, and $h(z^*)_+ = 0.0000419$. Yielding e=2.22.

Saez (2010) finds elasticities among self-employed workers in the range of 0.7 to 1.6, depending on bandwidth choice.

Tables and Figures for Appendix D

Table D.1. Calculating Labor Supply Elasticity for a Representative Unmarried Mother of One Kid and Earning $4,427 (1975 $)

Panel A: Nominal Annual Values of Earnings, Taxes, and Transfers Needed to Calculate the Elasticity Denominator

											Transfers					
											Working			Not Working		
Year	CPI	Nominal Earnings	Payroll Tax Rate	Payroll Tax Paid	Dep. Exempt.	Taxable Income	EITC Benefits	Income Taxes Owed	Total Taxes Owed	After-Tax Income	Food Stamps	WIC	AFDC	Food Stamps	WIC	AFDC
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1970	4.54	3195	4.8	153	625	2416	0	515	515	1901	0	0	1432	253	0	2151
1971	4.294	3330	5.2	173	675	2481	0	539	539	1942	0	0	1690	325	0	2222
1972	4.114	3439	5.2	179	750	2510	0	559	559	1951	0	0	1658	324	0	2260
1973	3.986	3654	5.85	214	750	2690	0	598	598	2092	0	0	1605	350	0	2299
1974	3.752	4056	5.85	237	750	3069	0	671	671	2398	0	376	1601	423	376	2473
1975	3.379	4427	5.85	259	750	3418	357	741	384	3034	0	446	1596	514	446	2659
1976	3.097	4683	6.05	283	750	3649	332	790	458	3191	0	470	1707	574	470	2831
1977	2.928	4985	5.85	292	750	3944	301	441	140	3804	0	499	1767	593	499	2963
1978	2.749	5366	6.05	325	750	4291	263	510	246	4045	0	528	1662	642	528	3057
1979	2.555	5970	6.13	366	1000	4604	403	545	142	4462	0	578	1488	734	578	3159
1980	2.295	6776	6.13	415	1000	5360	322	680	357	5003	0	610	1538	827	610	3333
1981	2.022	7479	6.65	497	1000	5982	252	806	554	5427	0	668	1547	948	668	3416
1982	1.833	7939	6.7	532	1000	6407	206	776	570	5837	0	692	1702	940	692	3686
1983	1.726	8190	6.7	549	1000	6642	181	758	577	6065	0	711	1698	1032	711	3745
1984	1.673	8548	7	598	1000	6950	145	770	625	6325	0	734	1684	1026	734	3821
1985	1.603	8850	7.05	624	1000	7226	127	795	669	6557	0	761	1709	1080	761	3921

Table D.1 (continued)

Panel B: After-Tax Earnings + Transfers for a Representative Mother that Either Works or Does Not Work: 1970-74 and 1975-85

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985
$Earn + T^w$ (Nominal $):	3334	3632	3609	3697	4376	5076	5368	6070	6235	6527	7151	7642	8231	8474	8743	9027
$T^{\sim w}$ (Nominal $):	2404	2547	2583	2649	3272	3618	3875	4056	4228	4471	4771	5032	5318	5488	5581	5762
$Earn + T^w$ (Real 1975 $):	4479	4615	4393	4361	4859	5076	4920	5260	5072	4936	4857	4573	4328	4328	4329	4282
$T^{\sim w}$ (Real 1975 $):	3231	3237	3145	3125	3633	3618	3552	3514	3439	3381	3240	3011	2885	2803	2763	2733

$Earn_{pre75} + T^{w}_{pre75} = 4541$

$Earn_{post75} + T^{w}_{post75} = 4736$

$T^{\sim w}_{pre75} = 3274$

$T^{\sim w}_{post75} = 3176$

$$\epsilon = \frac{\log(Emp_{post75}) - \log(Emp_{pre75})}{[(log(Earn_{post75} + T^{w}_{post75}) - (T^{\sim w}_{post75})] - [(log(Earn_{pre75} + T^{w}_{pre75}) - (T^{\sim w}_{pre75})]} = \frac{0.120}{0.208} = 0.58$$

Notes: Employment estimate based on unmarried women in Table 3 column 1. High-impact sample (Table 3 column 7) yields 0.41 or yields 0.37 and 0.47 when annual hours worked or annual earnings from Table 5 columns 1 and 4 are used. Another approach is to account for take-up rates. According to Currie (2003) reasonable estimates for these are 0.75 for Food Stamps, 0.85 for AFDC (for female headed households), 0.75 for WIC, and 0.85 for EITC. Multiplying these take-up rates with the eligible amounts in Table D.1 yields a denominator of 0.189 and an elasticity of 0.63. Nominal earnings in column 3 uses the CPI to put $4427 (1975 dollars) into annual nominal dollars. Annual payrol tax rates from Tax Policy Center (http://www.taxpolicycenter.org/statistics/payroll-tax-rates). Income tax rates from Tax Foundation (https://taxfoundation.org/us-federal-individual-income-tax-rates-history-1913-2013-nominal-and-inflation-adjusted-brackets/). EITC benefits calculated by author from EITC parameters. Dependent exemption data from Tax Policy Center (http://www.taxpolicycenter.org/statistics/historical-individual-income-tax-parameters). For data and details on AFDC, see Table D.2. For data and details on Food Stamps and WIC, see Table D.3. The increase in the return to working largely reflects the 1975 EITC as well as the Revenue Act of 1978 which lowered taxes on low-income earners. Although this tax cut likely increased labor supply, the difference-in-differences empirical strategy in this paper nets out the effect of the Revenue Act of 1978 since this tax cut applied to both women with and without children.

Table D.2. Calculating Annual AFDC Benefits for Representative Mother if She Works or Does Not Work

	Calculating AFDC from Data in Fraker et al. (1985) Table 1						Calculating AFDC from DHHS Data			Averaging Two Approaches	
Year	Average Monthly AFDC for Family with Zero Earnings (Fraker et al. 1985)	1999 CPI	Effective Tax Rate, Averaged Across States (Fraker et al. 1985)	Average Annual AFDC for Non-Working Mother	Nominal Earnings from Table D.1 Column 2	Imputed Annual AFDC for Working Mother	Average Monthly AFDC for a Family	Average Annual AFDC for Non-Working Mother	Imputed Annual AFDC for Working Mother	AFDC for Non-Working Mom: Column 5 and 9 Average	AFDC for Working Mom: Column 7 and 10 Average
	1967 Dollars			Nominal Dollars							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1967		5.142									
1969	156	4.787	29	2011							
1970		4.54	22.5*	2105*	3195	1386*	183	2198	1479	2151	1432
1971	153	4.294	16	2199	3330	1666	187	2246	1713	2222	1690
1972		4.114	17.5*	2253*	3439	1651*	189	2266	1665	2260	1658
1973	149	3.986	19	2307	3654	1612	191	2291	1597	2299	1605
1974		3.752	21.5*	2495*	4056	1623*	204	2451	1579	2473	1601
1975	147	3.379	24	2684	4427	1622	219	2633	1571	2659	1596
1976		3.097	24*	2828*	4683	1704*	236	2833	1709	2831	1707
1977	141	2.928	24	2971	4985	1775	246	2955	1759	2963	1767
1978		2.749	26*	3068*	5366	1672*	254	3047	1652	3057	1662
1979	131	2.555	28	3164	5970	1492	263	3154	1483	3159	1488
1980		2.295	26.5*	3306*	6776	1510*	280	3360	1565	3333	1538
1981	113	2.022	25	3448	7479	1579	282	3384	1515	3416	1547
1982	111	1.833	25	3737	7939	1752	303	3636	1651	3686	1702
1983		1.726	25*	3737*	8190	1689*	313	3754	1706	3745	1698
1984		1.673	25*	3737*	8548	1600*	325	3905	1768	3821	1684
1985		1.603	25*	3737*	8850	1525*	342	4106	1893	3921	1709

Notes: AFDC data from DHHS (https://www.ssa.gov/policy/docs/statcomps/supplement/2005/9g.html#table9.g1, retrived 6/25/2017) and Fraker et al. (1985) Table 1. Fraker et al. (1985) also source of effective annual tax rate on AFDC from gross earnings, which is used for compute columns 7 and 10. Fraker et al. (1985) Table 1 does not provide estimates for every year, for missing years I impute AFDC benefits and effective tax rates by averaging adjacent years and for 1983-1985 I use 1982 values, these imputations are denoted by *.

Table D.3. Calculating Annual Food Stamps and WIC Benefits for a Representative Mother if She Works or Not

Year	Food Stamps			WIC		
	Average Monthly Food Stamps Per Person	Average Annual Food Stamps for Non-Working Rep. Mother	Average Annual Food Stamps for Working Rep. Mother	Average Monthly WIC Per Person	Average Annual WIC for Non-Working Rep. Mother	Average Annual WIC for Working Rep. Mother
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1970	10.55	253	0	0	0	0
1971	13.55	325	0	0	0	0
1972	13.48	324	0	0	0	0
1973	14.6	350	0	0	0	0
1974	17.61	423	0	15.7	376	376
1975	21.4	514	0	18.6	446	446
1976	23.93	574	0	19.6	470	470
1977	24.71	593	0	20.8	499	499
1978	26.77	642	0	22.0	528	528
1979	30.59	734	0	24.1	578	578
1980	34.47	827	0	25.4	610	610
1981	39.49	948	0	27.8	668	668
1982	39.17	940	0	28.8	692	692
1983	42.98	1032	0	29.6	711	711
1984	42.74	1026	0	30.6	734	734
1985	44.99	1080	0	31.7	761	761

Notes: Food Stamps data from FNS (https://www.fns.usda.gov/pd/supplemental-nutrition-assistance-program-snap, retrived 6/25/2017) and source of effective tax rate on Food Stamps from earnings from CBO (https://www.cbo.gov/publication/43709). WIC data from FNS (https://www.fns.usda.gov/pd/wic-program). WIC eligibility does not decline with income as long as earnings are below 185 percent of the poverty line. For an unmarried female head with one child this was $6771 (nominal dollars) in 1975 (https://www.census.gov/data/tables/time-series/demo/income-poverty/historical-poverty-thresholds.html). Therefore, whether the representative mother works or not, she is WIC-eligible.

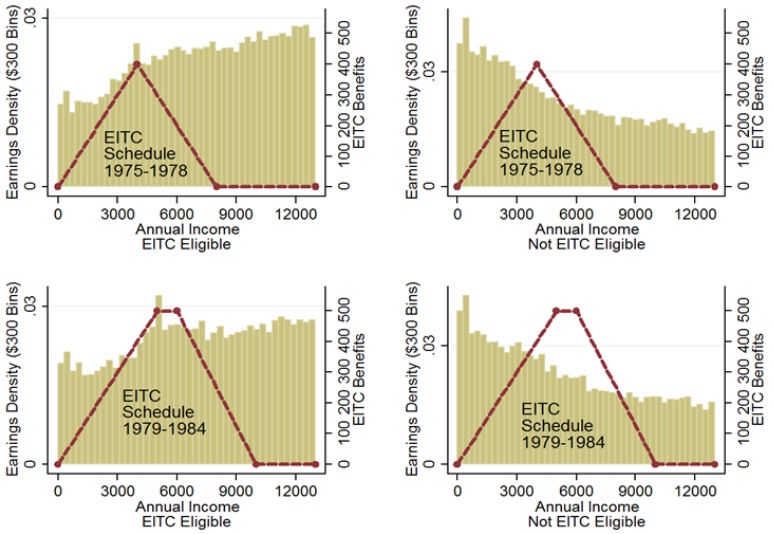

FIGURE D.1. BUNCHING AMONG SELF-EMPLOYED EITC-ELIGIBLE TAX FILERS

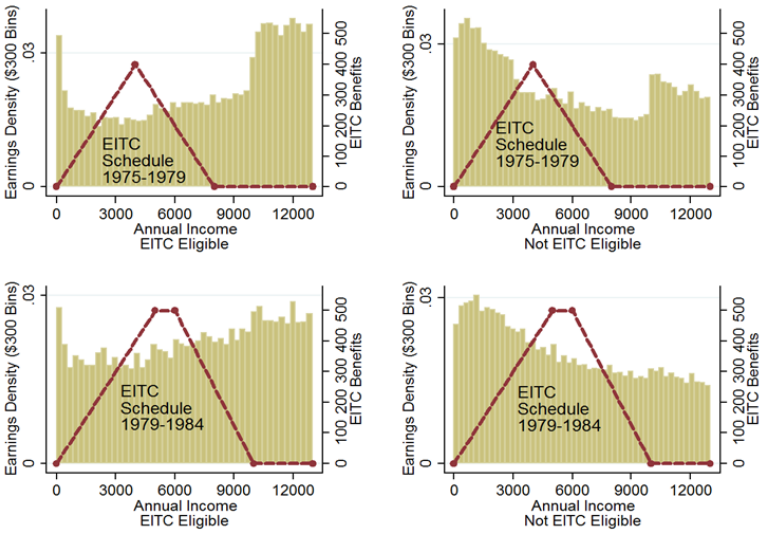

FIGURE D.2. NO BUNCHING AMONG WAGE EARNING EITC-INELIGIBLE TAX FILERS

Notes: 1975-1985 IRS Statistics of Income public use files. Sample consists of tax filers with positive self-employment (business schedule C) income. Data on children not available in 1976 so I proxy for EITC-eligible as having at least one dependent.

Appendix E: Less Parametric Approaches

Results in Figure 7 show that each percentage point increase in EITC response led to a 2.0 percentage point increase in positive state gender-equality attitudes. However, if this relationship is not linear – such as with decreasing marginal treatment effects – an OLS specification could be a poor approximation of the true relationship.

One way to test this is to divide up EITC response into a number of categories and regress changes in attitudes on each of these binary categories simultaneously. Results in Figure E.1 show estimates from a regression resembling equation (4), but with three binary variables instead of the continuous variable $EITCResponse_s$. The excluded group represents states with an EITC response between 1.3 and 1.6 and the other two groups are between 1.7 and 3.5, and 3.6 and 5.6 percentage points. Figure E.1 shows that state EITC response has an increasingly positive effect on gender-equality attitudes and roughly approximates the predicted effect from a linear OLS specification. This semi-parametric approach shows that OLS closely approximates the effect of the EITC on gender-equality attitudes.

A second approach is to use locally weighted regression (Cleveland 1979). Figure E.2 shows that when the regression behind Figure 7 is locally weighted, the slope is positive and roughly constant, somewhat resembling a linear OLS estimate.

Figures for Appendix E

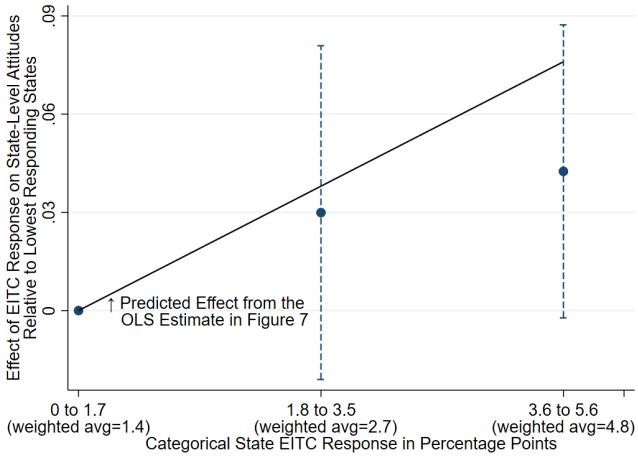

FIGURE E.1. CATEGORICAL EITC RESPONSE CORROBORATES OLS LINEAR EFFECT

Notes: Results from regression resembling equation (4) except that $EITCResponse_s$ is replaced with three binary variables for having an EITC response between 1.3 and 1.6, 1.7 and 3.5, or 3.6 and 5.6. Sample sizes of each group are 4, 12, 16. Heteroskedasticity-robust standard errors are used. Regressions are weighted by state population.

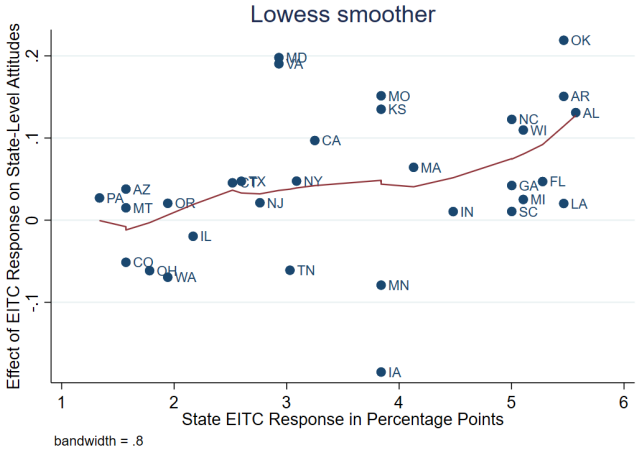

FIGURE E.2. LOCALLY WEIGHTED REGRESSION

Notes: Locally weighted regression (Cleveland 1979). State EITC response and attitude changes. Stata command *lowess*, default setting: running-line least squares, tricube weighting function, bandwidth 0.8.

Appendix F: Data Appendix

The following information is intended to be detailed enough to replicate my sample.

1. March Current Population Survey Data

I use 1971 to 1986 March CPS (Ruggles et al. 2015) downloaded in December 2014 (2,461,704 observations). I replace *year* with *year*-1 to match the survey year with the work year. I define EITC-eligible households as having at least one child 18 or under, or an adult child between 19 and 23 and in school full time. Households are defined as unique combinations of variables *year* and *serial*. I then drop individuals under 18, observations with a CPS weight (*wtsupp*) of 0, missing education, leaving 1,699,783 observations. Husbands defined as married males. 432,054 individuals live in a household with 0 married males, 1,251,017 individuals live with 1 married male, 16,320 live with two, 384 live with three, and 8 live with four. Each sub-family within a household is assumed to be a separate tax-filing family unit. Dropping women with missing spousal earnings or state, males, and women over 50, yields the 571,170 women used in the main analysis.

The following is a discussion of variables used in employment analysis. Missing *incwage* values of 99999 assigned to be 0 for 574 observations. Weeks worked assigned as the midpoint of the categorical variable *wkswork*. *Post*1975 begins in 1976. Welfare comes from $incwelfr$, married defined as *marstat* equals 1 or 2, and nonwhite created from *race* and *hispan*. Age is rounded to bins of two so that birth year, year, and age can all be controlled for; age squared and cubed are based on actual age. Spousal earnings created from *incwage* and matching a male husband to a female wife; single women assigned zero spousal earnings. States are not identified individually until (working year) 1976. For consistent "states" over time I define 21 "states": CA, CT, DC, FL, IL, IN, NY, NJ, OH, PA, TX, and AL-MS, AK-HI-OR-WA, AR-LA-OK, AZ-CO-ID-MT-NE-NM-NV-UT-WY, DE-MD-VA-WV, GA-NC-SC, KY-TN, IA-KS-MN-NE-ND-SD, ME-MA-NH-RI-VT, and MI-WI. National unemployment rates come from BLS: `http://www.bls.gov/cps/cpsaat01.htm` (BLS 2019). State-year employment to population ratios (BEA 2016) created from state-year measures of total employment (found here: `http://www.bea.gov/regional/downloadzip.cfm` under "Local area personal income accounts" file CA25, row 2 in each state file) and state-year measures of population (found at same link under "Local area personal income accounts" file

CA25, row 3 in each state file). When state-level measures pertain to these multi-state groups, I weight the variable by annual state population. This data source begins in 1969. Dollars adjusted to real dollars (when specified) using the Consumer Price Index.

2. IRS Statistics of Income Public Use Files

Analysis behind Figures D.1 and D.2 and bunching elasticities calculated in Appendix C use 1975 to 1984 SOI data (US Treasury Department 1960-1990). Sample restricted to tax filers with positive wages and salaries ($data11$) or positive schedule C business net income ($data17$). EITC-eligible children determined by $data106$, children at home. In 1976 this variable was not available and I instead use $data8$ for number of total dependents. Variable availability in SOI data found here: `http://users.nber.org/~taxsim/taxsim-ndx.txt`.

Analysis behind Figure A.4 use 1976 to 1985 SOI data. EITC-eligible tax filers defined those with wage earnings or business schedule C income below the EITC income limit with a child dependent. Child and Dependent Care Tax Credits given by SOI variable $data64$.

Section .6 uses 1968 to 1985 SOI data. Marital status given by SOI variable $data2$. Number of tax filers in Figure B.3 determined from SOI weight $data1$.

3. General Social Survey Data

I use restricted GSS data with state-level identifiers (Smith et al. 2016). Gender-equality attitudes defined from GSS variable $fework$ and racial-equality attitudes from $racpres$. Log income from $conrinc$ and is in real 1000s. Democrat defined as $partyid$ values between 0 and 2, religious defined as $reliten$ values of 1 or 3, too much welfare defined from $natfare$, mom worked and mom education defined from $mawk16$ and $maedyrs$.

In each regression, N=32 since I drop one outlier (West Virginia) that has an EITC response of -10 percentage points and GSS only surveyed 33 states before 1975. Not dropping the outlier has almost no effect on the results. To have a balanced panel and to be consistent over time, I only keep the states that have observations in all years.

Figure A.14 includes adults of all ages (18+) and pools men and women. All other GSS analysis is restricted to adults ages 18-60. This cutoff does not have much of an effect on the results, however when the age cutoff is lowered sufficiently, the sample size and power shrinks, and results become less statistically significant (e.g. age 30 cutoff).

Results define the post1975 period through 1985 and include years 1977, 1978, 1982, 1983, and 1985. The other questions do not have the outcome variable of interest. Results are similar if 1985 (or if 1983 and 1985) is excluded. As would be expected from the employment trends in Figures 1A and 1B, the effect on attitudes is larger if 1977 is excluded from the post-1975 period.

4. Gallup Data

Data obtained from Roper Center (`http://ropercenter.cornell.edu/CFIDE/cf/action/ipoll/index.cfm`) and Berinsky and Schickler (2011). Roper membership required and is granted through a simple registration process. The following Gallup datasets and survey questions were used for analysis in Figure G.1. Gallup (1937*c*), Gallup (1937*a*), and Gallup (1937*b*): "Are you in favor of permitting women to serve as jurors in this state?" Gallup (1937*b*): "Would you vote for a woman for President if she was qualified in every other respect?" Gallup (1938): "Do you approve of a married woman earning money in business or industry if she has a husband capable of supporting her?" Gallup (1939): "A bill was introduced in the Illinois State Legislature prohibiting married women from working in business or industry if their husbands earn more than $1,600 a year ($133 a month). Would you favor such a law in this state?" Gallup (1945): "If the party you most often support nominated a woman for Governor of this state, would you vote for her if she seemed qualified for the job?", "If the party whose candidate you most often support nominated a woman for President of the United States, would you vote for her if she seemed best qualified for the job?", "Would you approve or disapprove of having a capable woman in the President's cabinet?", "A woman leader says not enough of the capable women are holding important jobs in the United States government. Do you agree or disagree with this?", "Would you approve or disapprove of having a capable woman on the Supreme Court?"

5. Google Ngrams

Google Books Ngram Viewer is an online search engine (`http://books.google.com/ngrams`) that charts frequencies of any set of comma-delimited search strings using a yearly count of ngrams found in over 5 million sources – and over 500 billion words – printed between 1500 and 2008 michel2011quantitative. This represents about a 4 percent sample of all possible books and sources. The vertical axis measures the relative frequency that each phrase is used in sources printed between 1950 and 1990.

For scaling purposes, earned income tax credit is multiplied by 10,000, working mom is multiplied by 100,000, and stay at home mom is multiplied by 3,800,000. Because of this, the levels within ngrams are comparable over time but levels across ngrams are not. Each ngram includes plural and capitalized variants of these phrases; stay at home mom also uses variants of the word mother. Sources: https://books.google.com/ngrams/graph?content=working+moms&year_start=1950&year_end=1990&corpus=15&smoothing=10&share=&direct_url=t1%3B%2Cworking%20moms%3B%2Cc0, https://books.google.com/ngrams/graph?content=earned+income+tax+credit&year_start=1950&year_end=1990&corpus=15&smoothing=3&share=&direct_url=t1%3B%2Cearned%20income%20tax%20credit%3B%2Cc0, https://books.google.com/ngrams/graph?content=stay+at+home+mom%2Bstay+at+home+moms%2Bstay+at+home+mother&year_start=1950&year_end=1990&corpus=15&smoothing=4&share=&direct_url=t1%3B%2C%28stay%20at%20home%20mom%20%2B%20stay%20at%20home%20moms%20%2B%20stay%20at%20home%20mother%29%3B%2Cc0, https://books.google.com/ngrams/graph?content=working%2Bwork&year_start=1950&year_end=1990&corpus=15&smoothing=4&share=&direct_url=t1%3B%2C%28working%20%2B%20work%29%3B%2Cc0, https://books.google.com/ngrams/graph?content=mom%2Bmother%2Bmoms%2Bmothers&year_start=1950&year_end=1990&corpus=15&smoothing=4&share=&direct_url=t1%3B%2C%28mom%20%2B%20mother%20%2B%20moms%20%2B%20mothers%29%3B%2Cc0. Accessed 9/5/16.

Appendix G: External Validity: Attitude Changes After World War II

If the EITC-led increase in working women affected attitudes towards working women, then the same pattern should exist during other periods of large increases in female employment. During World War II, more than 7 million women began working – compared to a total of about 14 million women working in 1940 – to make up for the 14 million men that joined the military. More women worked in places with higher mobilization rates (Acemoglu, Autor and Lyle 2004, Goldin and Olivetti 2013).[18]

I follow the approach in equation (4), and construct a state panel on gender-equality preferences before and after WWII, using WWII mobilization rates as the treatment variable. Testing whether mobilization rates (and large increases in working women) affected social attitudes is feasible since Gallup began asking such questions in the 1930s (see Figure G.1 notes for details) and identifies individuals by state. I find that mobilization rates are strongly associated with increases in gender-equality preferences after WWII (p-value 0.003), providing corroborating evidence that increases in working women may affect attitudes about the role of women in society.

[18]Two-thirds of these rates can be explained by exogenous factors (Goldin and Olivetti 2013). I focus on attitudes and mobilization of white adults, since WWII had a larger effect on white women: "black women's [labor force] participation was high before the war and many were in agricultural occupations" (Goldin and Olivetti 2013). Mobilization rates are not correlated with state responses to the 1975 EITC (p-value 0.44).

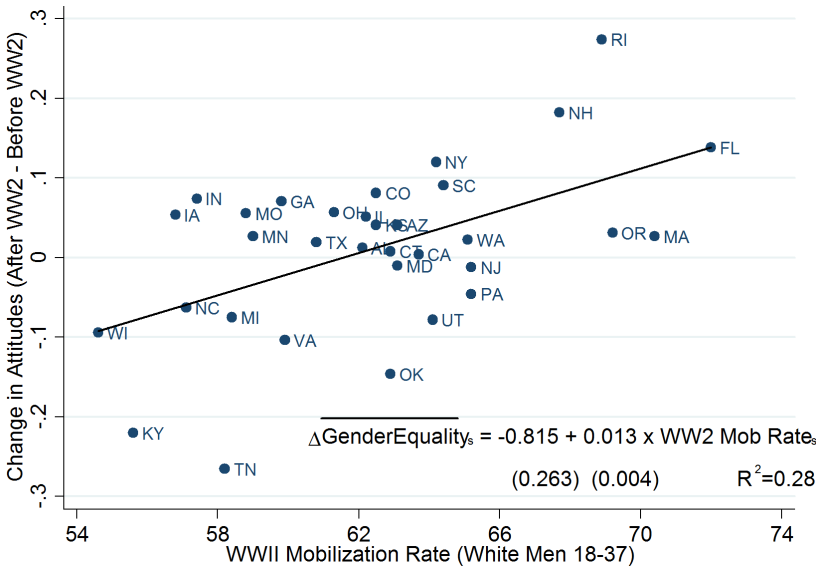

FIGURE G.1. WWII WORKING WOMEN LED TO CHANGES IN GENDER ATTITUDES

Notes: Mobilization rates from Goldin and Olivetti (2013, Table A1). Attitude data source: Roper Center (`http://ropercenter.cornell.edu/CFIDE/cf/action/ipoll/index.cfm`) and Berinsky and Schickler (2011). The following Gallup datasets and survey questions used: Gallup (1937*c*), Gallup (1937*a*), and Gallup (1937*b*): "Are you in favor of permitting women to serve as jurors in this state?" (Gallup 1937*b*): "Would you vote for a woman for President if she was qualified in every other respect?" (Gallup 1938): "Do you approve of a married woman earning money in business or industry if she has a husband capable of supporting her?" (Gallup 1939): "A bill was introduced in the Illinois State Legislature prohibiting married women from working in business or industry if their husbands earn more than $1,600 a year ($133 a month). Would you favor such a law in this state?" (Gallup 1945): "If the party you most often support nominated a woman for Governor of this state, would you vote for her if she seemed qualified for the job?", "If the party whose candidate you most often support nominated a woman for President of the United States, would you vote for her if she seemed best qualified for the job?", "Would you approve or disapprove of having a capable woman in the President's cabinet?", "A woman leader says not enough of the capable women are holding important jobs in the United States government. Do you agree or disagree with this?", "Would you approve or disapprove of having a capable woman on the Supreme Court?" Change in attitudes (After WWII - Before WWII) created by, first, coding each binary response so that 1 represents gender-equality attitudes; second, averaging each survey question at the state-year level, third averaging the five (November) 1945 questions at the state level to create "After WWII" and averaging the six 1937-1939 questions at the state level to create "Before WWII." Unfortunately, it is not possible to compare exact questions immediately before and after WWII but estimates are very similar if any one or two of the survey questions are omitted: point estimates span 0.017 and 0.007, p-values span 0.001 and 0.065 for these 20+ regressions. Estimates are also positive and statistically significant when the attitudes of men and women are analyzed separately: for men 0.0120 (0.0057) and for women 0.0106 (0.0041).

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