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The Gender Gap in Standard of Living After Divorce: Vanishingly Small?

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I. Introduction

In order to justify child support laws, which compel one party to pay regular income to another without a finding that any fault or tort was committed by the payer or that any harm or victimization befell the obligee, a number of assumptions have been made. Among these are: (1) the belief that children deserve the financial support of both parents, regardless of the parents' marital status; (2) that receiving child support is in the best interests of the child (i.e., those who receive more of it will have greater well-being); (3) that parents rather than the government should support children whenever possible; and (4) that without such offsetting transfers, the child and the parent who lives with the child will have substantially bleaker economic prospects after divorce than the parent who does not. The first and third assumptions are expressions of moral or societal value, and as such are not amenable to empirical test. The second and fourth, however, are empirical questions which can be tested.

Assumption two, that children's well-being is linked to the amount of child support received, has received surprisingly little empirical examination. Only one study¹ has subjected the assumption to test, with

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1. S.S. McLanahan et al., *Child Support Enforcement and Child Well-Being: Greater Security or Greater Conflict?*, in CHILD SUPPORT AND CHILD WELL-BEING (I. Garfinkel et al., eds. 1994).

mixed results. While the association initially appears positive, what cannot be ruled out is the issue that families in which child support is regularly paid are different, in many respects, from those in which it isn't. Perhaps it is these other factors, rather than child support per se, that truly account for any differences in children's well-being. Some of these factors, such as level of education or income of each of the parents, have been measured and statistically controlled in past empirical investigations. However, the factors that are known to best account for children's overall adjustment, such as level of conflict between the parents and degree of the co-parental relationship, are empirically very intertwined with child support received.² Despite this, these factors have not been held constant in the above findings. It remains highly plausible that those couples who enjoy "a good divorce,"³ that is, a civil, amicable and cooperative post-divorce relationship featuring a mutually supportive co-parental relationship, have far better adjusted children. Thus, although more substantial and compliant child support is paid, there may be no direct causal relationship between child support and improved adjustment. What remains to be shown by conclusive evidence is whether child support payments make a contribution to children's well-being *even in the absence of a civil relationship between parents*.

This article, however, primarily concerns the fourth assumption, that the post-separation standards of living of mother and father after divorce diverge markedly. Many have argued that the post-divorce standard of living of the custodial household is significantly lower than that of the other parent, and that this is inequitable.⁴ Indeed, it was evidence that suggested that the economic well-being of the children and the mother, on the one hand, versus the father, on the other hand, diverged so dramatically that prompted former Secretary of the Department of Health and Human Services Margaret Heckler to say these "insights and research were enormously valuable to us as we battled for a federal child support . . . law with real bite."⁵

2. P.R. Amato & B. Keith, *Parental Divorce and the Well-Being of Children: A Meta Analysis*, 100 PSYCH. BULL. 26 (1991).

3. CONSTANCE AHRONS, *THE GOOD DIVORCE: KEEPING YOUR FAMILY TOGETHER WHEN YOUR MARRIAGE COMES APART* (1994).

4. Martha Fineman, *Implementing Equality: Ideology, Contradiction, and Social Change*, WIS. L. REV. 789 (1983). Herma H. Kay, *Equality and Difference: A Perspective on No-fault Divorce and Its Aftermath*, 56 CINCINNATI L. REV. 1-90 (1987). Jana Singer, *Divorce Reform and Gender Justice*, 67 N.C. L. REV. 1103 (1989); Jane Rutherford, *Duty in Divorce: Shared Income as a Path to Equality*, 58 FORDHAM L. REV. 539 (1990).

5. LENORE WEITZMAN, *THE DIVORCE REVOLUTION: THE UNEXPECTED SOCIAL AND ECONOMIC CONSEQUENCES OF DIVORCE FOR WOMEN AND CHILDREN IN AMERICA* (1985)(quotation appearing on the book jacket)

The belief that, on average, the standards of living of mothers and fathers diverge dramatically after divorce is so strongly held as to be an article of faith. Virtually everyone in the divorce field knows the finding well: mothers' and children's standard of living sharply declines after divorce, while the fathers' standard, on average, increases. By far the most influential evidence came from sociologist Lenore Weitzman. Based on her comprehensive ten-year California study, her book, *The Divorce Revolution: The Unexpected Social and Economic Consequences for Women and Children in America*, proclaimed that, after divorce, women and children suffered on average a 73 percent drop in standard of living. Fathers, on the other hand, were actually found to *benefit* economically from the termination of their marriage, since whatever income they retained went to support only themselves. According to Weitzman, the average divorced man's standard of living increased by 42 percent. Weitzman's famous graph showing this disparity is slightly modified and reproduced in Figure 1. This disparity will be discussed throughout this article, summing the change numerically ($42 - (-73) = 115\%$) and terming this 115 percent the "gender gap."

It is probably impossible to overestimate how influential Weitzman's 73 percent figure was. Her data have been widely cited in legislative debates, and she has testified before Congress. A search of databases found that over 175 newspaper and magazine stories have since cited Weitzman's numbers.⁶ There are also citations in 348 social science articles, 250 law review articles, and 24 appeals cases.⁷ Her figures were characterized as "ranking among the most cited demographic statistics of the 1980s."⁸ One author found that the U.S. Supreme Court cited Weitzman's figures in some of its cases,⁹ and an AP newswire indicates that President Clinton cited the statistic in his 1996 budget request.¹⁰ It would probably be fair to say that Weitzman's findings are the most widely known and influential social science results of the last twenty years.

Weitzman's findings have prompted a wide array of advocates to suggest that fathers must compensate mothers for this differential

6. Katherine Webster, AP Newswire story, May 1996

7. R.R. Peterson, *A Re-Evaluation of the Economic Consequences of Divorce*, 61 AM. SOC. REV. 528 (1996).

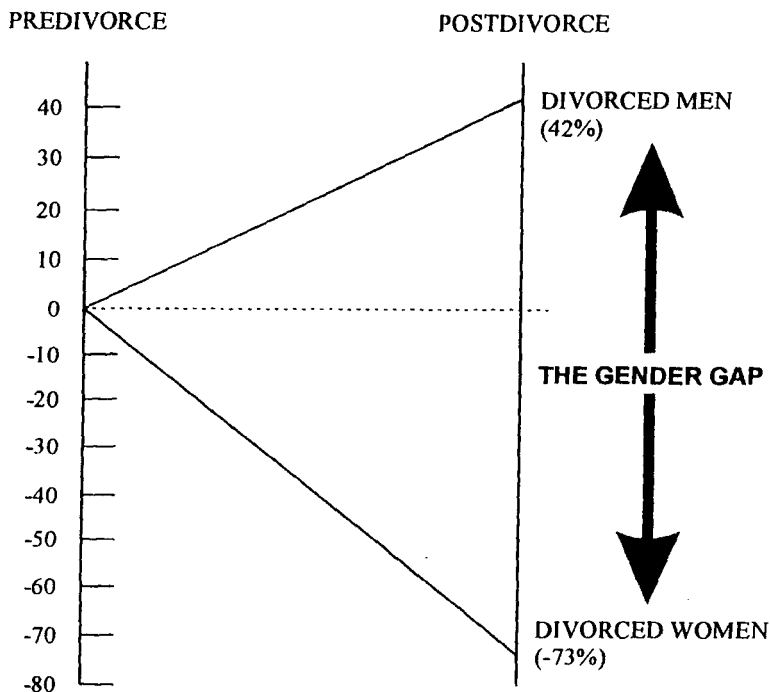
8. S.D. Hoffman & G.J. Duncan, *What Are the Economic Consequences of Divorce*, 25 DEMOGRAPHY 641 (1988).

9. J. Abraham, "The Divorce Revolution" Revisited: A Counter-Revolutionary Critique, 9 N. ILL. L.REV.251 (1989) .

10. Webster, *supra* note 6

Figure 1
Professor Weitzman's Graphic

**Change in Standards of Living* of Divorced Men and Women
 (Approximately one year after divorce)**



* Income in relation to needs with needs based on U.S. Department of Agriculture's low standard budget.

Based on weighted samples of interviews with divorced persons. Los Angeles County, California, 1978.

change in their relative economic prospects.¹¹ Proposals have ranged from a call for greater child support¹² or alimony levels,¹³ and for a disproportionate division of property favoring mothers,¹⁴ to promoting

11. See generally *supra* note 4.

12. Irwin Garfinkel & M. Klawitter, *The Effects of Routine Withholding of Child Support Collections*, 9 J. POL'Y ANALYSIS & MGMT. 155 (1990); Office of Child Support Enforcement, Child Support Enforcement, Fifteenth Annual Report to Congress, For the Period Ending September 30, 1990; Jessica Pearson, Nancy Thoennes & P. Tjaden, *Legislating adequacy: The Impact of Child Support Guidelines*, 23 LAW & SOC'Y REV. 569 (1989).

13. See, e.g., Ira M. Ellman, *The Theory of Alimony*, 77 CAL. L. REV. 1 (1989), and articles cited *supra* note 4.

14. K. Mahoney, *Gender Bias in Family Law: Leveling the Playing Field for Women*, 34 FAM. & CONCIL. CTS. REV. 198 (1996).

far greater enforcement efforts to collect the child support ordered.¹⁵ An AP newswire story credits Weitzman's book "with helping bring about stricter child-support enforcement and more flexible property-distribution laws around the country."¹⁶ Many esteemed academic legal writers have cited her findings.¹⁷

However, Weitzman's findings departed substantially from what some other researchers have found, findings attracting far less public attention. Figure 2 shows a graph of the economic decline other researchers have found for mothers,¹⁸ juxtaposed on Weitzman's finding. Despite the fact that her findings disagreed with those of everyone else, only Weitzman's results have been widely quoted by the press and politicians and become part of the store of conventional wisdom on which policy, most especially child support policy, was based.

Because many analysts were puzzled about Weitzman's anomalous results, and even found them impossible to believe,¹⁹ efforts were mounted to replicate her findings with *her* sample. In 1996, Peterson was able to obtain Weitzman's computer files and paper records to reanalyze them, and reported that he found her sample really yielded only a 27 percent drop in standard of living for women, and a 10 percent rise in standard of living for men.²⁰ Weitzman belatedly acknowledged

15. R D. Day & S. J. Bahr, *Income Changes Following Divorce and Remarriage*, 9 J. DIVORCE 75 (1986).

16. Webster, *supra* note 6.

17. See, e.g., Monica Allen, *Child-State Jurisdiction: A Due Process Invitation to Reconsider Some Basic Family Law Assumptions*, 26 FAM. L.Q. 293 (1992); Martha L. Fineman, *Illusive Equality: On Weitzman's Divorce Revolution*, A.B.A. FOUND. RES. J. 781 (1986); Barbara J. Lonsdorf, *The Role of Coercion in Affecting Women's Inferior Outcomes in Divorce*, 16 J. DIVORCE & REMARRIAGE 69 (1991); Marygold Melli, *Constructing a Social Problem: The Post-Divorce Plight of Women and Children*, A.B.A. FOUND. RES. J. 759 (1986); Barbara Bennett Woodhouse, *Towards a Revitalization of Family Law*, 69 TEX. L. REV. 245 (1990); Nancy D. Polikoff, *Review of The Divorce Revolution by Lenore J. Weitzman*, 72 A.B.A.J. 112 (1986) ("the serious research in this book should form the basis for much needed legal reforms"); Susan M. Okin, *Economic Equality After Divorce*, 38 DISSENT 383 (1991) (writing that the findings "are far less surprising than is the fact that people have been surprised by them").

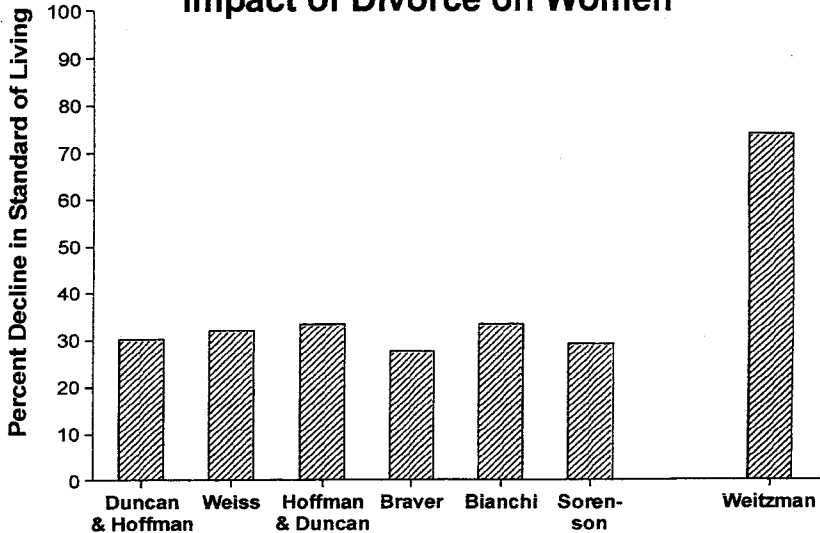
18. The findings are from, respectively: G.J. Duncan & S.D. Hoffman, *Economic Consequences of Marital Instability*, in HORIZONTAL EQUITY, UNCERTAINTY, AND ECONOMIC WELL-BEING 427 (1985) [hereinafter HORIZONTAL EQUITY]; R.S. Weiss, *The Impact of Marital Dissolution on Income and Consumption in Single-Parent Households*, 46 MARRIAGE & FAM. 115 (1984); S.D. Hoffman & G.J. Duncan, *A Reconsideration of the Economic Consequences of Marital Dissolution*, 22 DEMOGRAPHY 485 (1985). S. L. Braver et al., *Economic Hardship and Psychological Distress in Custodial Mothers*, 12 J. DIVORCE 19-34 (1989); S. Bianchi, *Family Disruption and Economic Hardship* (U.S. Bureau of the Census, Series P-70, No. 23 1991); A. Sorenson, *Estimating the Economic Consequences of Separation and Divorce: A Cautionary Tale from the United States*, in THE ECONOMIC CONSEQUENCES OF DIVORCE: THE INTERNATIONAL PERSPECTIVE (L. Weitzman & M. Maclean, eds. 1991).

19. See, e.g., Hoffman & Duncan, *supra* note 8.

20. See Peterson, *supra* note 7.

Figure 2

Comparison of Findings re: Economic Impact of Divorce on Women



that her original figures were wrong²¹ because of a mistake in computer calculations performed by a research assistant but assumed responsibility.²²

These revised figures, a 27 percent decline for mothers combined with about a 10 percent increase for fathers, brought Weitzman's sample in line with almost all the other research.²³ Note that, though the difference is far less breath-taking, the figures continue to show that the economic consequences of divorce to mothers and fathers are still substantially unequal, so this justification for child support policy, albeit weakened, still remains.

So is this the real answer? Mothers' and children's standard of living go down about a third, while fathers' goes up about 10 percent on average, cutting the gender gap by a factor of three, down to about 40 percent?

21. Lenore Weitzman, *The Economic Consequences of Divorce are Still Unequal*, 61 AM. SOC. REV. 537 (1996).

22. Webster, *supra* note 6.

23. See, e.g., HORIZONTAL EQUITY, *supra* note 18; M. David & T. Flory, *Changes in Marital Status and Short-Term Income Dynamics*, in *INDIVIDUALS AND FAMILIES IN TRANSITION* 15 (H.V. Beaton, D.A. Ganni, & D.T. Frankel, eds. 1989).

II. The Present Analysis

In this article, I will next explicate and critique the methods used by all past researchers, including myself,²⁴ arguing that the method continues to mislead. Then I will apply the corrections I think are appropriate to my own data set to observe their effects. The result, I contend, is a truer depiction than what we have had before of the average economic impact of divorce on fathers versus mothers.

Some caveats: first, I acknowledge that some of the issues I will discuss, such as the impact of state and federal taxes and children's medical insurance payments, *are* often taken into account in certain states' child support guidelines. They have not, however, been previously taken account of in any of the research on the gendered economic impact of divorce. It is to that latter literature—rather than to the child support debate itself—to which this article strives to make a contribution.

The second caveat follows from the first. I am emphatically not attempting to lay out principles or rationales for child support guidelines. I am not attempting to provide some arguably better basis for child support calculations per se or to estimate the costs of raising children. I am not arguing that current child support regimes are either too high or too low or need correction for this or that factor. The present findings are relevant to the child support debate only insofar as they form a backdrop or context for child support assumptions.

Third, I base my analysis on only one non-national sample, and a rather old one at that (gathered before the latest round of child support reform and raised guidelines).²⁵ Specifically, I use the data I collected in the Study of Separating Families data set in 1986-7. This project, supported by National Institute of Child Health and Human Development, remains the largest federal-grant supported study designed to examine the experiences of divorced fathers. Other researchers²⁶ base their analysis on national data sets (again, however, gathered before the latest round of raised child support guidelines).²⁷ Clearly, there is a strong need for the present analyses to be replicated on newer, national samples.

24. Sanford Braver et al., *Economic Hardship and Psychological Distress in Custodial Mothers*, 12 J. DIVORCE 19 (1989).

25. The Weitzman sample was even older than mine and less representative.

26. HORIZONTAL EQUITY, *supra* note 18; Weiss, *supra* note 18; David & Flory, *supra* note 23.

27. Braver, et al., *supra* note 24; HORIZONTAL EQUITY, *supra* note 18; Weiss, *supra* note 18; David & Flory, *supra* note 23.

The sample I discuss consists of families chosen randomly from court records of all couples with at least one minor child filing Petitions for Dissolution in Maricopa County, Arizona, throughout calendar 1986.²⁸ The first set of interviews, with 340 fathers and 271 mothers from 378 different families (about 70 percent of which featured interviews with *both* parents) took place within two and a half months of filing. These are denominated the Wave 1 interviews. The Wave 2 interviews took place at the one-year anniversary date of the first interview when 97 percent of the divorces were final. The Wave 3 interview—not reported in the present article—took place two years after the second, in other words three years after Wave 1. Attrition from Wave to Wave was negligible. If the parent lived in Maricopa County, the interview was in person; if the parent resided elsewhere in the country, a full-length telephone interview was administered; if the parent resided out of the country, she or he was regarded as ineligible to be interviewed. Prospective participants were offered \$20 for each interview.

A great deal of attention was paid to getting as representative a sample as possible. Our recruitment and location procedures resulted in an excellent interview rate as compared with other studies on divorcing families. In order to assess the representativeness of the present sample of father respondents, we compared them to those who refused to be interviewed as well as to those we were unable to contact, on fifty-seven variables, such as demographic characteristics, specifications in the petitions, and provisions of their divorce decree. Only a few differences were found and these can be adjusted for.²⁹ A number of papers³⁰ and a book³¹ have been published analyzing this data set.

A. *The Needs Adjusted Income Technique*

The effort in most past research was to compare the economic impact of divorce on fathers and mothers in a fair and relatively sophisticated

28. A full description of the sample, and sampling methods, as well as our findings substantiating the representativeness of the sample is reported in Sanford Braver & R.C. Bay, *Assessing and Compensating for Self-Selection Bias (Nonrepresentativeness) of the Family Research Sample*, 54 J. MARR. & FAM. 925 (1992).

29. *Id.*

30. See, e.g., Sanford L. Braver, P.J. Fitzpatrick & R.C. Bay, *Noncustodial Parent's Report of Child Support Payments*, 40 FAM. REL. 180 (1991); S.A. Wolchik, A.M. Fenaughty & S.L. Braver, *Residential and Nonresidential Parents' Perspectives on Visitation Problems*, 45 FAM. REL. 230 (1996); R.C. Bay & S.L. Braver, *Perceived Control of the Divorce Settlement Process and Interparental Conflict*, 39 FAM. REL. 382 (1990); S.L. Braver, M. Whitley & C. Ng, *Who Divorced Whom: Methodological and Theoretical Issues*, 20 J. DIVORCE & REMARRIAGE 1 (1993); V.L. Sheets & S.L. Braver, *Gender Differences in Satisfaction with Divorce Decrees*, 45 FAM. REL. 336 (1996); S.L. Braver et al., *A Longitudinal Study of Noncustodial Parents: Parents Without Children*, 7 J. FAM. PSYCH. 9 (1993).

31. SANFORD L. BRAVER & DIANE O'CONNELL, *DIVORCED DADS: SHATTERING THE MYTHS* (1998). This article is a revised version of Chapter 4.

way. To most researchers, this meant comparing the two household's "standards of living." But how is this construct best assessed? It was deemed inappropriate and unfair to mothers to compare simply household *incomes*, because in the custodial mother's household the income must go to support more family members, the children as well as herself. An apparent potential corrective is to compare relative household income *per capita*, i.e., the household income divided by the number of family members in the household. It is evident that this is an over-correction, however, because the marginal financial burdens attributed to each *additional* family member are clearly *diminishing*, i.e., there are "economies of scale."

The method that most analysts agreed best solved this difficulty was the "needs adjusted income" technique, which divided the household's income by some other standard, one which, while based on the family's size and composition, takes into account diminishing marginal living costs. Such a standard can be found in federal government-published tables or "equivalence scales," which indicate what level of resources it takes to maintain identical standards of living for families of different composition. Comparing this "needs adjusted income" index, also called the "income-to-needs ratio," has thus been the method of choice to compare pre-divorce to post-divorce standards of living, or to compare the mothers' and fathers' standards of living, for all the researchers in Figure 2.

Weitzman (and Peterson replicating her study) used the Bureau of Labor Statistics "1977 Lower Standard Budget"³² based on the 1960-61 Survey of Consumer Expenditures. A special government review panel investigated these tables in 1980, concluded that the equivalence scales were badly out of date,³³ and recommended phasing out the Lower Standard Budget report. They were discontinued by 1982 and replaced by other standards.

The federal poverty level thresholds have been the standard used by most subsequent researchers since 1982. For instance, as of 1987, the year most in our sample became divorced, the poverty level for a family comprised of two parents and two children (considered the *base family*) was \$11,519 a year; for a family of one parent and two children, it was \$9,151 (79.4 percent of the base family's income); and for a single adult with no children it was \$5,909 (51.3 percent of the base family's

32. WEITZMAN, *supra* note 5, at 481-482.

33. H.W. Watts, *Special Panel Suggests Changes in BLS Family Budget Program*, MONTHLY LAB. REV. 1-10 (1980).

income).³⁴ In 1996, the poverty levels were \$15,911 for the base family, \$8,163 for the single adult-no children family, and \$12,641 for the one-parent, two-children family.³⁵ The latter two figures are virtually the identical proportions of the base family as in 1987.

Notice that the poverty levels³⁶ apply less corrective than would a per capita calculation. The figures decline less than in proportion to the number of people in the household (for example, a one-person household is 51.3 percent and not 25 percent of the level for a four-person). This is because the index takes into consideration diminishing marginal costs, i.e., some expenses, such as food and clothing are *variable*, that is, they are directly related to the number of people in the household. Many other expenses, such as rent and utilities, are *fixed*, and remain about the same no matter how many people are living in the household.

The following analysis shows how these calculations work with our sample. We have eliminated all couples in which the primary custodial parent wasn't initially and didn't remain the mother, as well as families in which either parent remarried by the Wave 2 interview. We also eliminated families who were missing any of the items (e.g., reported income) on which the calculations were based ("listwise deletion"). The figures shown are the averages (means) over all families. As Table 1 shows, our sample's predivorce combined income (according to the fathers) was nearly \$39,000.³⁷ The average poverty level was just over \$11,000, resulting in an average income-to-needs ratio of 3.47, i.e., the average family's income is 3.47 times the poverty level for families of identical composition.

After divorce, as Table 1 depicts, the custodial mother's reported mean income was \$19,645, and she received an additional roughly \$4,500 in alimony and child support, according to what the noncustodial parent reported, for a total household income of about \$24,000.

34. U.S. BUREAU OF THE CENSUS, CURRENT POPULATION REPORTS, SERIES P-60, NO. 163 POVERTY IN THE UNITED STATES: 1987, (U.S. Government Printing Office, Washington, D.C., 1989).

35. From the Census Bureau's "web-page": <http://wwwcensus.gov/ftp/pub/hhes/poverty/thresld/thresh96.html>.

36. In 1992, spurred by the Joint Economic Committee of Congress, an in-depth review of the federal poverty level was initiated by the Panel on Poverty and Federal Assistance, which resulted in the publication of C.F. CITRO & R.T. MICHAEL, MEASURING POVERTY: A NEW APPROACH (1995). The panel recommended using the following expression for equivalence scales: $(A + .7K)^F$, where A is the number of adults in the family, and K is the number of children, and F, which represents the scale economy factor, set between .65 and .75. This would put the needs of the one person household at between 40% and 45% of the base family, and the one-parent, two children household at between 77% and 80% of the base family's needs.

37. Amounts for pre-separation were obtained within 12 weeks of filing for dissolution and for post were calculated one year after the first interview.

Table 1
*Calculation of Changes in Standard of Living After Divorce
 By Needs-Adjusted Income Method for Noncustodial Fathers
 and Custodial Mothers*

	Noncustodial Fathers (N = 87)	Custodial Mothers (N = 85)
Pre-Divorce Combined Salaries	\$38,767	
Pre-Divorce Poverty Level	\$11,161	
Pre-Divorce Income-to-Needs Ratio	3.47	
Post-Divorce Salary*	\$29,774	\$19,645
Child Support/Alimony Reported Paid/Received	(\$4,572)	\$4,572
Post-Divorce Total	\$25,202	\$24,217
Post-Divorce Poverty Level	\$5,909	\$9,107
Post-Divorce Income-to-Needs Ratio	4.27	2.66
Post-Divorce Ratio Divided By Pre-Divorce Ratio	1.23	0.77
Gain/Loss	23%	- 23%

*Includes interest, dividends and other taxable income, as well as nontaxable items such as financial support from other family members, and federal assistance. Does not include or exclude child support or alimony.

Her family is now one adult smaller, however, so her poverty level needs declined to an average of \$9,107.³⁸ For her *standard of living* to remain the same, exactly 3.47 times the poverty level, she would have needed to take in \$31,601 ($\$9,107 \times 3.47$) in total. Instead, her income-to-needs ratio is now only 2.66 (\$24,217 divided by \$9,107). So her standard of living is now only 77 percent of what it was (2.66, the post-divorce income-to-needs ratio divided by 3.47, the pre-divorce income-to-needs ratio); it has declined 23 percent. This 23 percent average decrease in standard of living for custodial mothers for the present sample is quite close to the majority of studies in the literature that have used the needs adjusted income method.

Using the income and household size figures above in a comparison of pre- to post-divorce *incomes*, mothers would have been reported to have declined 38 percent, a too high representation. Correcting this by comparing pre- to post-divorce *per capita* income, mothers would have

38. We have used the 1987 poverty levels for both pre- and post-divorce income, a choice which, while it might introduce slight inaccuracies for absolute levels of change in standards of living, will not affect cross-gender comparisons.

declined only 20 percent, an overcorrection. The income-to-needs figure is intermediate, as desired.

Meanwhile the noncustodial fathers' average income was \$29,774. Note that the total average combined income post-divorce is \$49,419, exceeding the pre-divorce combined income by more than \$10,000, presumably due primarily to the fact that custodial mothers are working and earning more after divorce. After deducting alimony and child support, the fathers' mean income is about \$25,000, nearly equated with the average mother's income. However, fathers' households are drastically reduced in size, since the mothers have the children in the other household, and thus the fathers' poverty-level needs are only \$5,909. For his standard of living to have remained the same as before divorce, 3.47 times the poverty level, father's income (after deducting child support and alimony) would have needed to be \$20,504 ($\$5,909 \times 3.47$). Instead it is higher, 4.27 times the poverty level ($\$25,202$ divided by $\$5,909$). The noncustodial fathers thus enjoyed a post-divorce standard of living that averages 123 percent of its pre-divorce level (4.27 divided by 3.47), or a 23 percent gain (coincidentally, the same gain as the mother's loss). The increase found for the fathers in our sample is somewhat larger than the figures that prevail in the literature. The gender gap or disparity between the genders is 46 percent (a 23 percent increase for fathers minus a negative 23 percent for mothers), however, very close to what the prevailing literature shows.

B. Critiquing and Correcting the Needs Adjusted Income Method: Taxes

The first respect in which we can critique the method above pertains to the payment of taxes. Since it is only what remains after the IRS and the states have reduced the parties' paychecks that can be spent to support the family, Espenshade argued that it is the *after-tax* income, not the *gross or pre-tax* income that affects standard of living and hence should be used in any such calculation.³⁹ Virtually all previous analyses, including Weitzman's calculations, however, were based on *gross* income, before taxes had been paid.⁴⁰ This issue would not alter the

39. Thomas J Espenshade, *The Economic Consequences of Divorce*, 41 J. MARR. & FAM. 615 (1979).

40. Burkhauser and associates purport to take taxation into account, but their article provides almost no details. Inspection of their data, however, suggests that they did not appear to have compensated properly for taxes, for example, by taking state taxes and the child-care credit into their calculations. R.V. Burkhauser et al., *Wife or Frau, Women Do Worse: A Comparison of Men and Women in the United States and Germany After Marital Dissolution*, 28 DEMOGRAPHY 353 (1991).

results much, however, so long as mothers and fathers were taxed equally after divorce. They are not. Custodial parents are taxed differently, and more advantageously, than noncustodial parents in at least five respects. It is important to determine how substantially this difference in taxation affects the standard of living results.

Our analysis was completed using both Wave 1 data (for before-divorce values) and Wave 2 data (for after-divorce values.) Since the sample was based upon families divorcing in calendar year 1986, the Wave 2 data applied to income and expenses incurred in 1987. In 1987, federal tax law provided custodial mothers with the following five distinct tax advantages either not available at all or not fully available to noncustodial fathers. (We also give the 1996 figures for the various tax provisions.) Custodial mothers benefit in the following ways:

1. **Tax-Free Child Support Income.** When a father pays child support to his ex-spouse, he must pay federal (including social security or FICA), state, and local taxes on this amount. In contrast, when the mother *receives* the child support, she does not pay any taxes on it, unlike most other income. (Alimony has the opposite tax status.) Consequently, fathers pay all the taxes on the child support amounts while mothers get to keep the full amount.

2. **A Tax Credit for Child Care.** Mothers are allowed to credit a percentage of the amount they spend on child care each year "off the top" of their tax debt (as the "Child Care Credit.") This credit may cancel as much as \$1,440 yearly (in either 1987 or 1996) of the mother's tax debt. Interestingly, fathers are not allowed to take advantage of this credit even when they pay for child care when the children are in *their* care, such as summer visitation.

3. **A Lower Tax Rate.** As a single parent, the mother receives the benefit of being classified as "head of the household." As such, the mother's income is taxed at a lower rate than the father's, whose tax status is now "single." For example, if both mother and father had taxable income (after exemptions and deductions) of \$22,000, in 1987 father would have had to pay \$707 more federal tax on it than mother (the differential was lowered by 1996). This head-of-household versus single status applies to many state tax codes as well as the federal.

The mother can be declared a head of the household even if she is not the one who is primarily providing for the children's material needs. So even if the father is the parent mainly supporting his children, it is the mother who benefits from this special tax status.

4. **Extra Exemptions.** In 1987 mothers were allowed to claim the children as "exemptions" worth \$1,900 each (\$2,550 by 1996),

whereas fathers generally can claim only the exemption for themselves. The parties can of course negotiate who receives this exemption, but the federal tax code gives her the exemption unless she signs a special form.

5. Earned Income Credit. Many mothers (but no noncustodial fathers in 1987) qualified for the "earned income credit," if their "earned" or salary income (exclusive of child support) is less than \$15,432 (in 1987; \$28,495 in 1996). This meant a tax credit of up to \$851 in 1987 (\$3,556 by 1996).⁴¹

In summary, the effect of taxes in 1987 is unequal between the parents, and, as a result, calculating the gender gap based on before-tax incomes may be misleadingly high. It is necessary to correct the gender gap estimate by using after-tax income. In order to estimate the after-tax income figures, we wrote computer code to estimate the FICA tax and federal and state income tax each respondent would have paid pre- and post-divorce. In essence, we calculated their federal and state tax returns for them based on information, including child care expense information, they provided during the interview. This task was made easier because our data set was within a single state, with only one state's tax code with which to contend. Nonetheless, we needed to make a number of simplifying assumptions, namely that the family last filed as married filing jointly in 1985, took no child care credit prior to divorce, and resided continuously in Arizona.⁴² The assumption we made that might have most affected the calculation was that both respondents always claimed only the standard deduction. Since homeowners normally itemize, while nonhomeowners do not, this assumption would result in estimating homeowners' taxes as higher than they actually were. Since mothers retained the home in the majority (58 percent) of cases, this means that it is her post-divorce taxes that are most consistently over-estimated, and as a result her post-divorce standard of living that is most *underestimated* by our calculations.

41. Taking effect initially in 1998 and fully by 1999, Congress has authorized another very substantial new tax benefit, a \$500 per child annual tax credit, available only to married parents or the divorced parent *with custody*.

42. Three other assumptions were made as well. (1) The state tax gives a deduction for federal income taxes actually paid in 1985. We assumed that the amount the couple paid was exactly the federal taxes we computed they owed. (2) We did not obtain separate incomes for each spouse pre-divorce, only their combined incomes. This prevented us from applying the cap that exists on FICA taxes, since the cap applies to each wage-earner separately. (3) Similarly, the 1985 federal tax code provides a deduction for a two-earner married couple. We could not apply the deduction, since we couldn't tell whether the couple had one or two wage earners.

The calculations are summarized in Table 2. As in Table 1, the figures shown are the averages (means) over all families. Using the fathers' report of income, the average pre-divorce federal tax in 1987 was estimated at \$7,013; the couple's state tax was estimated at \$1,460; and their FICA was estimated at \$2,733, leaving \$27,561 after taxes. Now, dividing that figure by the 1987 poverty level, their after-tax-income-to-needs ratio was 2.47.

Examining post-divorce standard of living among noncustodial fathers, their 1987 federal tax was estimated at \$5,384, state tax at \$1,245,

Table 2

*Calculation of After-Tax Changes in Standard of Living After Divorce
By Needs-Adjusted Income Method for Noncustodial Fathers and
Custodial Mothers*

	Noncustodial Fathers	Custodial Mothers
Pre-Divorce Combined Salaries	\$38,767	
Federal Tax	(\$7,013)	
State Tax	(\$1,460)	
FICA	(\$2,733)	
Pre-Divorce After-Tax Income	\$27,561	
Pre-Divorce Poverty Level	\$11,161	
Pre-Divorce Income-to-Needs Ratio	2.47	
Post-Divorce Salary*	\$29,774	\$19,645
Federal Tax	(\$5,384)	(\$1,733)
State Tax	(\$1,245)	(\$453)
FICA	(\$2,018)	(\$1,285)
Post-Divorce After-Tax Income	\$21,127	\$16,174
Child Support/Alimony Reported Paid/Received	(\$4,572)	\$4,572
Child Care Expenses	\$0	(\$1,800)
Post-Divorce Income After Taxes, Child Care Expenses, and Child Support/Alimony	\$16,555	\$18,946
Post-Divorce Poverty Level	\$5,909	\$9,107
Post-Divorce Income-to-Needs Ratio	2.80	2.08
Post-Divorce Ratio Divided By Pre-Divorce Ratio	113%	84%
Gain/Loss	13%	- 16%

*Includes interest, dividends and other taxable income, as well as nontaxable items such as financial support from other family members, and federal assistance. Does not include or exclude child support or alimony.

and FICA at \$2,018, representing a total tax burden of \$8,647. The corresponding taxes for mothers are \$1,733, \$453, and \$1,285, respectively, combining to a total tax burden of \$3,471, \$5,176 less than fathers. This effectively halves the gap between their post-divorce *gross* incomes. After subtracting these taxes, as well as subtracting the child support and alimony he reported paying, he would have \$16,555 left as after-tax income. His after-tax-income-to-needs ratio would be 2.80 (\$16,555 divided by \$5,909). This is 113 percent of its former level (2.80 divided by 2.47). So after taxes are taken into consideration, his standard of living gain declined 13 percent, rather than the 23 percent reported before taxes.

For mothers, after subtracting taxes but also the child care expense (which averaged \$1,800) that led to the child care deduction,⁴³ and adding child support and alimony received, income is \$18,946. Dividing by mother's average poverty level, her after-tax-income-to-needs ratio is 2.09 (\$18,946 divided by \$9,151), which is 84 percent of its former level (2.47 divided by 2.08); only a 16 percent drop, as compared to the 23 percent drop mothers displayed before taking taxes into consideration. The gender gap is now only 29 percent, down from 46 percent, after taking into account differential taxes.

C. Further Correcting the Method: Sharing Expenses Due to the Children

The second critique of the findings using the needs-adjusted income method is that it needs to make an obviously false assumption, what I call the "sacrosanct household" or the "negligible interfamily transfers" assumption. That is, it assumes that *all* the family units' income and *only* the family units' income goes to support only that household's members. Put another way, it assumes that a single person spends all after-tax income to support only himself or herself, and that a family provides for the needs of all its members out of only its own after-tax income. Thus, it in essence assumes there are no or negligible transfers of income or expenses between the households. This is probably a reasonable assumption for unrelated households, for which the tables were originally designed.

When applied to a divorced family, however, the assumption is obviously invalid. The most obvious transfers are child support and ali-

43. We didn't deduct child care expenses in our presentation of the data in Chapter 4 of *DIVORCED DADS*, *supra* note 31. There were also other minor differences between the way the data were presented in that chapter's tables as compared to the present article.

mony. But correcting for these is simple; they can and have been addressed in the previous literature and the above Tables simply by subtracting them from father's income and adding them to mother's income. But this would provide a complete corrective only if child support and alimony were the *only monetary transfers* between the households. To the degree that fathers provide any *direct* financial support for children or to the degree that mothers do not bear 100 percent of the costs of the children, the assumption is in error. Many or most fathers do directly financially support their children as well as defray expenses mothers would otherwise have to pay.

One such expense is for children's clothing. Two-thirds of our fathers report that they have bought some of their children's clothing. In an intact family (which is the assumption of the government-published needs ratios), all such expenses would figure into that household's "needs"; in a divorced family, however, the mother's "needs" will actually be reduced (because she doesn't have to pay all her household's clothing expenses herself), and the father's "needs" will actually *increase* (since he is now paying the clothing expenses of a different household). Again this shifting of expenses across households has not been taken into account by the needs adjustment method.

Similarly, but with substantially greater monetary impact, during weekly visitation fathers must bear food, child care, recreation, etc., expenses for the children. Mothers, during these visitation times, don't have these expenses for her household members. Many fathers are ordered to continue paying child support to the ex-spouse even during lengthy summer visitation. If the children reside with the father six weeks to three months during the summer, the father may end up actually paying *twice* to support his children during these times. But the income-to-needs calculations in the literature give *her* full credit for bearing all child-oriented visitation expenses and give him *no* credit.

A method can be devised to correct for these two expenses using the needs-adjusted income technique. A recent study conducted by economist James Shockey for the state of Arizona estimated that about 68.5 percent of the expenses for children "travel" with them, i.e., are borne or paid by the parent currently caring for the child. The remaining 31.5 percent are fixed expenses, such as the custodial parent's mortgage payment, and remain with the primary custodial parent regardless of the child's immediate whereabouts.

We can inflate and deflate each of the parents' needs or denominators by assuming each parent was, for some portion of the time, a noncustodial parent, and for the remaining time, a custodial parent. We call

this the "mixture approach to computing needs." An example is needed to clarify. Suppose a family exists just at the poverty level and has two children. The poverty threshold estimation of the cost of the two children is \$3,242 (\$9,151—the poverty level for a one-parent/two child household—minus \$5,909—the poverty level for a single adult household.)⁴⁴ Suppose further that the family has a "typical" visitation schedule: One day a week and every other weekend. This means that the children are with the father for eight days in the typical month or 26.7 percent of the days. For only the remaining 22 days (73.3 percent of the month) would we consider the mother's household to contain the children and his not to do so, while for those eight days, we consider it reversed. Of the \$3,242 which the children cost the family, 68.5 percent (or \$2,221) is for expenses, such as clothing, food, child care, recreation, utilities costs, etc., which "travel" with the children, while the remaining 31.5 percent (or \$1,021) are fixed expenses which stay with the mother. The father cares for the children 26.7 percent of the time, so bears that proportion of the \$2,221 children's expense that travels with them, or \$593. This means that, for the father, the needs figure we should use is a mixture composed of the single adult level of \$5,909 plus \$593, i.e., the expenses due to the children that travel with them, for a total of \$6,502. The mother's needs standard, in turn, should be reduced by the \$593, i.e., the expense due to the children that the father relieves her of, so her needs should be \$9,151 minus \$593, for a total of \$8,558.

We should also take into account how much summer visitation is taking place. For example, if the father visited eight days per month during the school year, but had two weeks of visitation in the summer, for fifty out of fifty-two weeks he would have 26.7 percent of the expenses, but for two weeks he would have somewhere between 73.3 percent and 100 percent, depending on how much the children visited the mother during this time. If it was 100 percent, he would care for the children 29.5 percent of the total year, and the mother the remainder, 70.5 percent, rather than the 26.7 percent—73.3 percent split we assumed above. This makes the father's poverty level needs under the mixture approach \$6,564 and the mother's \$8,496.

44. These figures yield the finding that the two children require about 35% of the family's income, an estimate very similar to what the Family Economics Research Group at the U.S. Department of Agriculture finds. They also find that this percentage varies only negligibly with the household's income, supporting the use of an income-to-needs method across income levels. See L. J. Bassi & B.S. Barnow, *Expenditures on Children and Child Support Guidelines*, paper presented at Western Economic Association, 1991.

We used this mixture approach to computing needs to further correct the estimates in Table 2. That is, we corrected the needs for sharing of children's expenses by basing the needs figure upon the amount of days each parent reported spending with the child, including summer vacation.

The results when we use father's report of visitation are presented in Table 3. Again, the figures shown are the mean averages over all

Table 3

Calculation of After-Tax Changes in Standard of Living After Divorce by Needs-Adjusted Income Method, Using the Mixture Approach to Computing Needs, for Noncustodial Fathers and Custodial Mothers

	Non-Custodial Fathers	Custodial Mothers
Pre-Divorce Combined Salaries	\$38,767	
Federal Tax	(\$7,013)	
State Tax	(\$1,460)	
FICA	(\$2,733)	
Pre-Divorce After-Tax Income	\$27,561	
Pre-Divorce Poverty Level	\$11,161	
Pre-Divorce Income-to-Needs Ratio	2.47	
Post-Divorce Salary*	\$29,774	\$19,645
Federal Tax	(\$5,384)	(\$1,733)
State Tax	(\$1,245)	(\$453)
FICA	(\$2,018)	(\$1,285)
Post-Divorce After-Tax Income	\$21,127	\$16,174
Child Support/Alimony Reported Paid/Received	(\$4,572)	\$4,572
Child Care Expenses		(\$1,800)
Post-Divorce Income After Taxes, Child Care Expenses and Child Support/Alimony	\$16,555	\$18,946
Post-Divorce Poverty Level Adjusted for Visitation by Mixture Approach	\$6,598	\$8,458
Post-Divorce Income-to-Needs Ratio	2.51	2.25
Post-Divorce Ratio Divided By Pre-Divorce Ratio	102%	92%
Gain/Loss	2%	-8%

* Includes interest, dividends and other taxable income, as well as nontaxable items such as financial support from other family members, and federal assistance. Does not include or exclude child support or alimony.

families. The fathers claimed an average of 8.87 days per month of visitation plus 1.1 summer weeks. As can be seen, this adjusted their mean needs level upward to \$6,598, while mothers' needs were adjusted downward to \$8,458. In turn, this adjusted the post-divorce income-to-needs ratio for fathers downward to 2.51, resulting in a pre- to post-divorce gain of only 2 percent. For mothers, this adjusted their average post-divorce income-to-needs ratio upward to 2.25, resulting in a pre- to post-divorce loss of only 8 percent. Thus the gender gap is seen to be reduced to a mere 10 percent.

D. How Good Are the Estimates?

It should be emphasized that there are a number of equally valid ways to calculate the figures found so far. For example, should one report mean (arithmetic average) or median figures (I reported means above)? If we wish to report, say, a mean ratio (or gain/loss of the ratio), should we calculate the mean, over all respondents, of the numerator and divide it by the mean, over all respondents, of the denominator, or should we calculate the ratio (or gain/loss of the ratio) itself for all respondents, then compute *its* mean? (I reported the former method above.) Since fathers and mothers tell us different things about pre-divorce family income, alimony, child support,⁴⁵ and visitation,⁴⁶ whose reports should we use? (We used father's reports of all those amounts above.) Should we really subtract child care expenses from the mother's income, but not the father's, should we subtract such expenses from both or from neither? (We subtracted it from mothers only above)? Can we correct for itemized deductions of homeowners (we did not above)? Suffice it to say that we have attempted all or most of these variants. They result in a gender gap index of from a vanishingly small 3 percent to a maximum of 18 percent, all considerably less than what was commonly believed. *These findings seriously challenge the axiom that, on average, divorce negatively impacts mothers substantially more than fathers.*

There are also legitimate questions that can be raised about the national representativeness of the sample or findings discussed here. For example, as mentioned above, the child support regime in effect for our sample (Arizona in 1987) was rather low compared to what is in effect currently nationally. The next year, even in Arizona, guidelines were raised an average of \$900 per year, which, assuming the level of

45. Braver et al, *supra* note 30.

46. S.L. Braver et al., *Frequency of Visitation by Divorced Fathers: Differences in Reports by Mothers and Fathers*, 61 AM. J. ORTHOPSYCH. 448 (1991); Braver, et al., *supra* note 30.

compliance remained constant, would have lowered the gender gap computed as above to a mere 2 percent. Had the regime in Wisconsin been in effect, the gender gap would have been a *negative* 29 percent. This means that, in the guise of restoring gender equity, Wisconsin's child support regime apparently depleted fathers significantly more than mothers.⁴⁷

There are also fair questions to be raised about the adequacy of the mixture method for adjusting for shared expenses due to the children or assumptions made in applying it (i.e., that 68.5 percent of expenses due to children travel with them), or what equivalence scales to use if not the poverty threshold. Additionally, the current analysis uses, for post-divorce standards of living, the situation in effect *one-year* post divorce. There is evidence that whatever the short-term effects, the longer term gender gap (say, five years post-divorce) will either further narrow or reverse any disadvantage mothers appeared to have earlier than this.⁴⁸ Because such a large number of justifiable challenges can be raised, we should all eagerly await the replication efforts by other analysts, who make their own assumptions about these matters, use national data sets, assess longer term effects, and devise their own analytic methods.

But I strongly predict that the basic finding reported here will turn out to be undisputable: we have thus far seriously overestimated the financial gender gap due to divorce because we have ignored two weighty matters: the effect of unequal taxes and of sharing children's expenses. The gender gap most likely will be confirmed to be vanishingly small.

E. Additional Suggestions for Future Research

Some additional matters for other analysts to consider will be discussed here. First, there are other child-related expenses which traverse households but which can't easily be corrected for by the needs-adjustment technique. Among these are expenses that may inflate fathers' needs, but do not diminish mothers' needs. For example, consider the transportation costs for exercising visitation rights. According to our sample, fathers do most of the driving for pickup and drop off. This factor is especially salient for fathers who reside outside the children's city or state and must alone pay airfare several times per year. Properly

47. See generally Ronald K. Henry, *Child Support at a Crossroads: When the Real World Intrudes Upon Academics and Advocates*, 33 FAM. L. Q. 000 (1999).

48. HORIZONTAL EQUITY, *supra* note 18; R.R. PETERSON, WOMEN, WORK AND DIVORCE (1989); Day & Bahr, *supra* note 15.

accounting for transportation costs would mean somehow increasing father's needs, but by an unknowable amount, while leaving mother's needs unchanged. While many child support regimes contain adjustments for transportation expenses, no transportation adjustments have been attempted on previous gender gap computations.

Or consider medical-dental expenses and insurance. In our sample, 55 percent of fathers, but only 24 percent of mothers, were ordered to pay directly for the children's medical or dental insurance. Similarly, two-thirds of the decrees ordered the parents to split 50/50 the costs for any medical and dental care for the children that wasn't covered by medical insurance; 55 percent of the fathers report that they have actually paid some money for their children's medical expenses in the last year. These are sometimes very costly expenses that neither travel with the children, nor are fixed with the custodial parent. Insurance sometimes is paid for directly by the father and other times is a free employment benefit. The uncorrected needs adjustment method assumes all such insurance and medical/dental care payments are made by the mother. It is unclear, at least to me, how to properly correct for medical-dental costs and insurance after divorce in computing the gender gap. (To repeat, it is far clearer how to handle this issue in computing a child support regime.)

Yet another example is residential costs. Recall that the mixture approach to computing needs uses, for the father's needs, that of a single adult, inflated for children's expenses that travel with them. But the *fixed* expenses of the children, for example, the mortgage payment on a home large enough to accommodate children, remains only with the mother. However, in truth, many fathers maintain a larger residence than a truly "single" person would need in order to accommodate visitation. This requires more substantial housing costs than are allowed in the needs figure for single persons, but does not necessarily diminish the mother's needs. The needs adjustment method can in principle be modified to account for this contingency by the device of adding the fixed expenses to *both* parents' needs, not just the mother's. We could do this either only for fathers who *actually* maintain such a larger-than-single-person's home, which we would establish by questioning them, or for fathers who we designate as *needing to do so*, based upon some arbitrary visitation percentage, whether they actually do so or not.

Further, consider the expenses of the divorce itself and those of "starting over." That's the situation that many fathers in our sample spoke of, but few economists have taken into account. The ex-husbands in our sample complained that they bore a disproportionate share of the

legal expenses of the divorce and the expenses of rebuilding their lives. The ex-wife and children generally kept most of the costly items in the household (furniture, TVs, toys, video games, dishes and soft furnishings). The father usually bore the costs of replacing these in order to retain the same standard of living and have the children visit. Most importantly, the mother and children typically retained the house itself, as discussed earlier. The father, then, was forced to seek new housing. In a rising real estate market, replacement housing costs more than original housing. Even if the father's equity in the home is somehow reimbursed in the property settlement, for the father to maintain a comparable living standard, he may have to spend more on housing than the mother would. Many fathers find themselves needing to rent rather than own their residences, while the mother continues homeownership. When this difference appears, she alone reaps the twin benefits of homeownership: equity buildup and tax advantage. Note that our tax analysis used the assumption of the standard deduction for both parents, so it didn't take into account any further tax advantage from imbalanced homeownership. Future analyses would need to accurately assess who is paying these expenses and factor them in somehow.

Because of these myriad issues, perhaps analysts should consider abandoning altogether the needs adjusted income approach and consider completely different methods. One far simpler alternative is simply to ascertain how much of a person's income is discretionary (also known as disposable income), meaning that the person spends it at his or her discretion. To see if there was a difference between mothers and fathers, we asked the parents in our study how much money they had left over after all expenses, for such necessities as housing, clothing, food, utilities, transportation, medical needs, and child support, were paid.

Of course, this approach has another problem: it leaves the parents to define themselves what is "necessary." It could also be true that, in some cases, parents are merely guessing, rather than providing accurate figures. However, there is no reason to believe these problems apply *unequally* to mothers and fathers, so whatever ambiguities this method introduces shouldn't mitigate or invalidate a cross-gender comparison.

All parents in our sample were simply asked, "After you've paid what you must pay for bills and necessary expenses, about how much money do you have left over each month to spend on whatever you want?" Fathers answered a median value of \$100 per month. Mothers answered a median value of \$75 per month. The difference of \$25 per month suggests that fathers are minimally economically better off than mothers are.

III. Summary and Conclusions

In summary, we have conducted analyses to consider the size of the gender gap in standard of living after a "conventional" divorce (where the mother is the primary custodian). A large amount of previous research had shown the gap to be approximately 40 percent, although the most well-known and influential analysis showed it to be three times that large. The belief that the gender gap remains large has fueled reform efforts to increase child support awards above current levels.

The present article used the author's own 1987 data set to examine the gap. Employing a method used by most previous researchers (the needs adjustment income technique), the gender gap in this sample approximated that of the remaining literature. However, after correcting the method for two matters not hitherto considered, unequal taxes and the sharing of the expenses of the children between the two parents' households, the gender gap was vanishingly small; it all but disappeared. There is reason to think that recent reforms of the child support guidelines has actually reversed the conventional wisdom: fathers in certain states may now be more impoverished by divorce than mothers. There is also reason to think that this tendency will worsen as longer term effects are assessed.

A number of additional important issues, such as apportioning the costs of "starting over," can perhaps not even be addressed by the standard method. Alternative methods need to be devised. Additional research, using a variety of assumptions and methods, is urged to more accurately gauge the size of the gender gap in standard of living after divorce.