SPILLOVER EFFECTS OF THE 1993 EARNED INCOME TAX CREDIT EXPANSION ON MALE EMPLOYMENT

by

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(Under the Direction of Ian Schmutte)

Abstract

This paper examines the spillover effects of the 1993 earned income tax credit expansion on the employment of low-educated men. I estimate a difference-in-differences model using data from the 1990 to 1996 March CPS. My approach is similar to the approach used by Eissa and Liebman (1996) who estimate the 1986 expansion effects on single female labor force participation. My estimates show that low-educated men decreased employment by 0.7 percentage points relative to high-educated men and 340 additional low-educated men are unemployed after the expansion.

Index words: Labor Supply, EITC, Labor Supply, Employment, earned income tax credit

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Chapter 1

Introduction

Starting in 1975 and following expansions in 1987, 1990, 1993, and 1996, the earned income tax credit (EITC) emerged as a popular income transfer program to poor families with children. The EITC is a refundable tax credit, meaning that the individual receives a refund after any tax liability. The latest expansion occurred in 1996 where the maximum credit reached $2,206 for a family with one child and $3,644 for a family with multiple children. One major change associated with the 1993 expansion was that full-time, minimum wage workers receiving the EITC (and other government transfers) would receive enough transfers to raise the family's income, net payroll tax, above the poverty line (Hotz, 2003). To achieve this goal, the payout for all eligible families increased especially for families with multiple children.

Supporters of the EITC assert that there is very little distortion in labor supply relative to other welfare programs and claim that this credit enhances labor supply. The effect of the EITC expansion has an unclear effect on labor supply. On the extensive margin, the EITC increases the effective wage rate, since the credit is available to employed individuals. This increased wage rate creates incentives for non-workers to enter the workforce. On the intensive margin, labor supply theory predicts that the EITC reduces labor supply because

taxpayers may decrease hours to become eligible or to increase their refund. Since wages and credits are positively correlated when the individual works, this produces some offsetting income and substitution effects on hours worked.

The literature finds positive effects of EITC expansions on female labor supply. Eissa and Liebman (1996) conclude that single women with children increase their labor force participation by 2.8 percentage points relative to single women without children, and find no change on the intensive margin. Eissa and Hoynes (2004) assert that women in the phase-out region of the EITC are five percentage points less likely to work; and work about 20% fewer annual hours relative to women in the phase-in region. They also find that when facing the strongest disincentives, women in the phase-out region decrease labor force participation by more than two percentage points after the expansion. Adireksombat (2008) discover that women with a less than high school, high school, or some college education increase labor force participation by 4.7, 2.9, and 2.1 percentage points, respectively. DeSimone and Rinehart (2001) find that single mothers with two or more children increase their labor force participation by five and six percentage points relative to single women with only one child. For less-educated single mothers with two or more children, they see a labor force participation propensity increase of seven to ten percentage points relative to less-educated single mothers with one child. Chyi (2011) determines that the 1993 expansion resulted in a 2.6 percentage point decrease in welfare use after the expansion.

There are two articles that study how easily workers are substituted for each other based on education and gender. McClelland and Mok (2012) claim that low-income workers have a higher labor supply elasticity relative to higher-income workers, especially on the extensive margin. This implies that men with lower incomes are more sensitive to wage changes, and move in and out of the labor market rather than change their hours worked. Acemoglu and Autor (2004) claim that shifts in female labor supply during the 1940s and 1950s lowered wages for both genders and increased wage inequality between college educated and high

school educated individuals because of the increased female labor supply. They also conclude that by mid-century, women were better substitutes for high school educated men relative to before the mobilization of troops.

In this study, I extend this literature by examining the impact of the 1993 EITC expansion on employment of childless men with no college experience (low-educated men). While this expansion mostly affected single women with children, I examine the crowding out effects from the influx of female workers into the market on childless, low-educated men. Childless, low-educated males are ineligible for the EITC, so they are not directly affected by the expansion. Childless men with a bachelor's degree or higher (high-educated men) serve as the control group. I compare the change in employment of childless, low-educated men to the change in labor supply of childless, high-educated men. I report that after the EITC expansion, there was a negative estimated employment response of childless, low-educated males of 0.7 percentage points relative to childless, high-educated men. I explore several alternative explanations for this finding, and most of the increase comes from white men and men under the age of 35.

1.1 Institutional Background

The purpose of the EITC was to offset the social security payroll tax for low-income families with children, and it has become an integral part of the government's anti-poverty agenda. For a more complete background on the EITC, one can refer to the "The Structure of the EITC" section in Eissa and Liebman (1996). In this paper, I focus on eligibility requirements and labor supply effects of this program.

Eligibility for the EITC depends on a taxpayer meeting three requirements. First, the taxpayer must have a positive earned income. The second requirement is that a taxpayer's adjusted gross income and earned income must be lower than the maximum income. In 1993

the maximum income was $23,050. Third, a taxpayer must have a 'qualifying' child. To be qualified, the child must live with the taxpayer for more than six months of the year, is a child, grandchild, stepchild, or foster child of the taxpayer, under the age of 19 (or 24 if a full-time student), or is permanently disabled (Eissa and Liebman, 1996).

This credit is refundable meaning that an individual without a tax liability receives his or her full refund amount, and if there is a tax liability present, the individual receives the difference. There are three different regions for earning EITC benefits: the phase-in, constant returns, and phase-out regions. In 1993, for a family with one child, the phase-in rate is 18.5% over the first $7,750 in earned income. The maximum credit that can be received is $1,434. In the constant returns region (income from $7,751 to $12,200), the credit remains the same at $1,434. In the phase-out region, for every dollar earned between $12,200 and $23,050, the credit is phased out at a rate of 13.21%. After the taxpayer earns $23,050, he or she is no longer eligible for the EITC (Hotz, 2003).

Figure 1.1[1] shows EITC benefits by income for a family with one child in 2014. These benefits create incentives for the taxpayer to work because every additional hour of work makes the taxpayer at least as well off as before. This means that people who worked before the expansion still prefer to work after the expansion. Of those who did not work prior to the expansion, some may choose to work because the EITC increases the effective wage rate.

Understanding how the EITC affects hours worked depends on the taxpayer's earned income. Labor supply theory is ambiguous when looking at the phase-in region because the substitution effect is positive but the income effect is negative. Since I do not know the magnitudes of these effects, I do not know the overall effect on labor supply. Labor supply theory predicts a negative effect on hours in the constant credit region because of the income effect. In the phase-out portion, the EITC unambiguously reduces hours worked because both the substitution and income effects are negative as working more decreases benefits

[1]This figure comes from Edwards & de Rugy (2015).

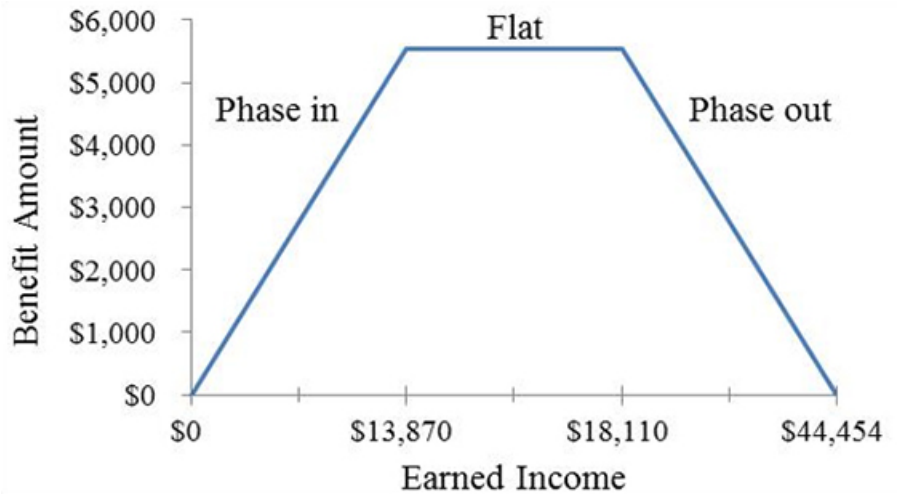


Figure 1.1: EITC Benefits by Income as of 2014 (Edwards & de Rugy, 2015)

(Eissa and Liebman, 1996).

1.2 Conceptual Framework

I examine the labor market response of low-educated, childless males to the 1993 EITC expansion. I focus on low-educated male workers without children for two reasons. First, they are ineligible for the EITC since they do not meet the child requirement. Second, low-skilled labor has a higher labor supply elasticity (McClelland & Mok, 2012), meaning they are more likely to be unemployed after the expansion. This group most likely competes with women entering the labor market after the expansion.

The market for low-educated labor consists of firms demanding workers and both low-skilled men and women who supply labor. On the supply side, the EITC makes working more attractive for women who are not in the labor force. EITC-eligible women are compensated for their time by the refund, which is useful to offset child care costs. The increase in the effective wage rate from the EITC expansion induces more women to enter the labor market

and, *ceteris paribus*, shifts labor supply outward. The resulting equilibrium wage is lower, and assuming the supply of low-skilled male labor remains the same, they also work at the lower wage. Some low-educated men will not work at this new wage rate and will be unemployed. On the demand side, three assumptions are necessary. First, I assume that firms will hire the most productive workers available. Second, I assume there are no costs of hiring or firing workers. Third, men and women are perfect or near perfect substitutes. Women who enter at the lower equilibrium wage result in firms shifting to less expensive labor, and some low-educated men who worked at a higher wage before the expansion separate from their jobs.

Chapter 2

Data and Empirical Strategy

2.1 Data Preparation

I use data from the 1990 to 1996 March Current Population Surveys (CPS) and limit my sample to three years after the expansion. There was an expansion in 1996 that was much larger than the 1993 expansion, thus, including years past 1996 could confound my results. As in Eissa & Liebman (1996), I assume that any taxpayer with a child meets the EITC child requirement since I cannot see in the data whether children have been residents for less than six months.

I expanded the education variable, *educ*, into five binary variables: less-than-high-school, high school, some college, college, and advanced. The *educ* variable was first re-coded to represent the actual number of years in school starting with one year in first grade, and 20 years when one receives his or her doctorate degree. People with less than 12 years of schooling are assigned to the less-than-high-school group. Respondents with only a high school degree and no college experience are assigned to the high school group. Observations with some college experience, but not a college degree, are labeled as having some college. Respondents with a bachelor's degree or more than 16 years of school and no master's,

professional, or doctorate degree are assigned to the college group. Finally, people with a master's, professional, or doctorate degree are assigned to the advanced group.

The raw dataset contains 986,614 observations from years 1990 to 1996. I drop all observations younger than 16 and older than 60, resulting in a drop of 397,232 observations. For the "Hispanic Origin" variable, there are 5,417 missing observations who are dropped. I then drop the 60,652 observations who had a population statistic of "child" in the sample; this leaves teens who work full-time and are the head of household. I also drop the 16,663 individuals who either are missing hours of work and are employed, or are not in the labor force. The final sample has 506,650 observations, which includes both males, females, individuals with some college education, and individuals who have children. In this sample, there are 121,958 individuals who are unemployed and are missing values for hours worked, these observations are assigned zero hours worked. For the Eissa and Liebman replication, the sample is all single women between 16 and 44, with 64,886 observations. My preferred sample includes all childless males who are between the ages of 16 and 60. I exclude any male with some college because they might have an associate's degree which makes it difficult to distinguish between high education and low education. The resulting sample for my preferred specification has 108,570 observations.

Table 3.1 presents the summary statistics of the treatment and control groups for the Eissa and Liebman (1996) replication located in Section 3.1. Table 3.3 presents the summary statistics of the treatment and control groups located in section 3.3

2.2 Empirical Strategy

I examine the employment rate of low-educated, childless men before and after the expansion. All members of this group are ineligible for the EITC because they do not have children. During this period, there were other welfare reforms and underlying trends in labor supply

that could affect labor market outcomes. An ideal control group is not affected by the expansion, but experiences similar employment-to-population trends as the treatment group.

Households that are eligible for the EITC must have a minimum of one child and a positive earned income less than the upper bound. I use all low-educated males with no children as my primary treatment group and high-educated men with no children as the control group. I define low-educated as having a high school degree or less and a high-educated individual as someone who possesses a four-year degree or higher. I rely on the same two identifying assumptions as Eissa and Liebman (1996). First, there are no other contemporaneous shocks to the relative employment of the groups from 1990 to 1996 besides the expansion. Second, there is no difference in the underlying trends in employment-to-population ratios between the groups before the expansion.

To focus on the heterogeneous effects of the expansion, I take sub-samples of men under the age of 35, men ages 35 and older, white, black, and Hispanic men, the results of which are found in Appendix B. Using sub-samples is useful to tease where the effect is coming from.

I estimate the following probit equation:

$$P\left(empl_{it}=1\right)=\Phi\left(\alpha+\beta\mathbf{Z}_{it}+\gamma_0 Treat_i+\gamma_1 Post93_t+\gamma_2\left(Treat_i\times Post93_{it}\right)\right)$$

,

where $empl_{it}$ is an indicator variable if the male, i, is employed at time, t. $\mathbf{Z}_{it}$ is a vector that includes household and individual characteristics, accounting for variation between the groups. I will expand upon this vector Section 3.1. $Treat_i$ is an indicator for being in the treatment group. γ_0 should be negative if men with lower education have lower employment rates than men with higher education levels. The $Post93_t$ is an indicator variable for is after the expansion. $Treat_i \times Post93_t$ is an indicator for being in the treatment group after the

expansion. γ_2 is the coefficient of interest and I expect this to be negative, meaning that low-educated men are less likely to be employed after the expansion relative to men with more education.

Chapter 3

Main Results

3.1 Eissa and Liebman (1996) Replication

An important aspect of this paper is to find similar results to Eissa and Liebman (1996) (E&L (1996)). Their paper analyzes the effects of the 1986 EITC expansion on female labor supply. Finding similar results with my sample shows there is a non-zero effect of the 1993 expansion on female labor supply and provides evidence of potential spillover effects to men. The logic behind performing the replication is twofold. The first is to demonstrate that my data are prepared in a consistent manner, and second, finding a positive effect on female labor supply is a necessary condition for finding an effect on male labor supply.

Eissa and Liebman's sample included all women ages 16 to 44. Their primary treatment group is single women with children and their primary control group is single women without children. They exclude women who are separated at the time of the survey, disabled or ill, a full-time student, reported negative earned income, negative unearned income, or reported positive income and zero hours of work. Table 3.1 presents the summary statistics for equivalent groups using the 1990 to 1996 data. Eissa and Liebman's summary statistics can

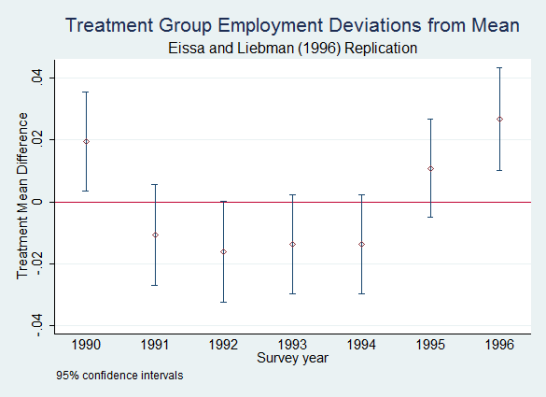
be found in Table 5.1.[1]. Some noticeable patterns that are common to both samples are that women without children have more schooling, are more likely to be employed, and work more hours than the treatment group. There are some differences between the E&L (1996) sample and my sample. I exclude earned income, earnings conditional on working, and weekly participation variables because the data set did not contain complete measurements of these variables. My control group is on average two years older, has two fewer years of schooling, has a lower employment rate, contains more non-whites, and works on average two hours more per week relative to the E&L (1996) control group. My treatment group is one year older, has two less years of education, has more non-whites, and lower employment rates.

Table 3.1: Summary Statistics: Single Women, 1990-1996 CPS

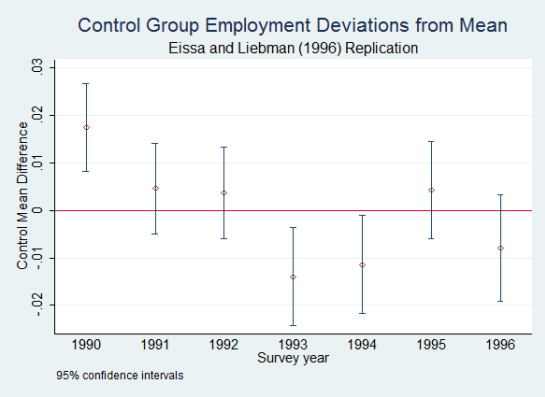
	Without Children	**With Children**			
		All	LTHS	HS	Beyond HS
Age	28.84	32.52	31.70	31.94	35.70
	(7.050)	(6.888)	(6.913)	(6.898)	(5.833)
Education	11.52	10.18	5.808	12	15.24
	(5.273)	(4.764)	(4.794)	(0)	(1.416)
Non-White	0.247	0.449	0.512	0.443	0.329
	(0.432)	(0.497)	(0.500)	(0.497)	(0.470)
Child Under 5	0	0.492	0.580	0.500	0.285
	(0)	(0.715)	(0.783)	(0.700)	(0.533)
Employed	0.812	0.621	0.507	0.626	0.854
	(0.391)	(0.485)	(0.500)	(0.484)	(0.353)
Family Size	2.152	3.327	3.499	3.320	2.974
	(1.688)	(1.436)	(1.575)	(1.388)	(1.135)
Hours	31.85	23.46	18.61	23.41	34.04
	(18.61)	(20.41)	(20.16)	(20.00)	(17.79)
N	40,669	24,217	9,383	10,490	4,344

Figures 3.1(a) and 3.1(b) plot the yearly employment-to-population ratio deviation from the seven-year employment-to-population ratio for the treatment and control groups with 95% confidence intervals. The seven-year employment-to-population ratio is calculated for

[1]Table is from Eissa and Liebman (1996).



(a) Treatment Group



(b) Control Group

Figure 3.1: Yearly Employment-to-Population Ratio Deviations from Seven-Year Mean: Females

the treatment and control group separately. The deviations are calculated by taking the difference of the seven-year ratio from the yearly ratios. E&L (1996) simply plot the employment rates, but these plots show whether the employment to population ratios are different from the overall mean. The treatment group employment to population rates are not significantly less than 0 until 1996. From 1991 to 1994 the deviation from the mean is below 0, but it is not statistically different from 0. The 1995 mean is above 0, but not significantly different from 0, suggesting some positive, delayed effect of the expansion on the labor supply of single mothers. The control group plot follows the same trend, steadily decreasing from 1990 to 1993, and then begins to rise after the expansion but does not become significantly different from 0. The trends of the treatment and control groups divert as time moves farther past the expansion, the treatment group is expected to have deviations from the mean that are significantly different from 0, since they are affected by the reform. The control group deviations should not deviate much from 0 since it is not affected by the expansion.

Table 3.2 reports the results of the replication with the 1990 to 1996 data using the

presence of children as the treatment indicator. The first column shows the difference-in-differences results with no covariates other than year indicators for every year except 1993. I find a positive γ_2 of 0.0619 that is significant at the 1% level. The second column shows results from the model that now includes covariates (non-white, number of children, preschool aged children, Age, Age^2, Age^3, Edu, Edu^2), and year dummies. I find a larger γ_2 coefficient of 0.0802 that is significant at the 0.1% level. The model corresponding to the third column adds state unemployment rates and interactions between unemployment rates and the presence of children, Age and $Post93_t$, non-White and $Post93_t$, Age and the presence of children, and non-white and the presence of children. They add these interactions to see if there is a demographic group that are most affected by the expansion. I find a larger estimate of γ_2 of 0.0875 that is significant at the 0.1% level. The model corresponding to the fourth column has the same set up as the model in column 3 but includes state fixed effects. The results are very similar to the previous model with a γ_2 estimate of 0.0874. The model in column 5 adds a second child indicator. The results are not affected much relative to the previous two models with an estimate of 0.0878 for γ_2. The final model removes the $Post93_t$ and $Post93_t \times Treat_i$ variables and adds interactions between each year dummy and the $Treat_i$ variable. There is no significant yearly effect until 1996.

The results of this replication show that the 1993 EITC expansion increases the extensive margin of female labor supply. To quantify the estimated employment response, I compute the marginal effects for the models and find there is a positive effect of the expansion on employment rates ranging from 2.7 to 4.5 percentage points. Compared to E&L (1996), the marginal estimate is very similar for column 2, but my estimates compute a larger marginal effects for columns 3 through 5. The yearly marginal estimates are not close to the original paper. For columns 3 and 4, my marginal effects are less than the original estimates by 1.5 and 2.5 percentage points, respectively. While this difference is larger when compared to columns 2, 5, and 6, the confidence intervals of my estimates contain the replication

Table 3.2: Estimation Results: All Single Women, Ages 16-44, 1990-1996 CPS

	(1) No Covar.	(2) Demogr.	(3) Unempl.	(4) State Ind.	(5) 2nd Child	(6) Year Inter.
Treat	-0.6014***	-0.0014	-0.9011***	-0.9014***	-0.8867***	-0.8431***
	(0.0142)	(0.0224)	(0.0844)	(0.0849)	(0.0856)	(0.0895)
Post93	0.0329	0.0290	0.1210*	0.1130*	0.1136*	
	(0.0232)	(0.0243)	(0.0537)	(0.0539)	(0.0539)	
Post_Treat	0.0619**	0.0802***	0.0875***	0.0874***	0.0878***	
	(0.0221)	(0.0232)	(0.0242)	(0.0243)	(0.0243)	
y1994_Treat						0.0014
						(0.0427)
y1995_Treat						0.0172
						(0.0433)
y1996_Treat						0.1313**
						(0.0434)
Est. Empl. Resp.	0.027	0.022	0.045	0.044	0.039	
	(0.008)	(0.009)	(0.036)	(0.036)	(0.037)	
y1994_Treat						0.004 (0.037)
y1995_Treat						0.016 (0.037)
y1996_Treat						0.045 (0.037)
Demographic Controls	NO	YES	YES	YES	YES	YES
Unemployment Data	NO	NO	YES	YES	YES	YES
State Fixed Effects	NO	NO	NO	YES	YES	YES
2nd Child Indicator	NO	NO	NO	NO	YES	YES
R^2	0.0384	0.1293	0.1369	0.1423	0.1423	0.1424
N			64,886			

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

estimates. When comparing the marginal effects, columns 3, 4, 5, and 6 match the estimates from E&L (1996) within 0.03 percentage points. Column 1 has no corresponding estimate in E&L (1996) so there is no value to compare it to. In column 2, my estimated response is exactly half of the E&L estimate.

Overall, I find quantitatively similar regression estimates to E&L (1996) which leads me to believe that my sample was set up correctly and that I have satisfied the necessary condition for finding an effect on male labor supply. The difference in marginal effects could be caused by the different time period of my sample. For E&L (1996)'s[2] published results, see Table 5.2 in Appendix B.

3.2 Preferred Specification

The main specification for this paper includes all men with no children, with low-educated men as the treatment group and men with higher education as the control group. Table 3.3 presents the summary statistics for the treatment and control groups. The first column shows the overall demographics for the sample including age, race, sex, education, employment to population ratio, marriage rates, family size, and hours worked. The second, third, and fourth columns contain data from the control group broken down by overall, advanced, and college education. The fifth, sixth, and seventh columns are broken down into overall, less than high school, and high school education levels.

There are some noticeable differences between the treatment and control groups. The first major difference is that the control group is two years older than the treatment group. Both groups are predominantly white, but in the treatment group there are more African Americans and Hispanic respondents. The control group has a greater proportion employed and more labor force participants, and works eight more hours a week than their counterparts

[2]Table pulled directly from Eissa and Liebman (1996).

on average. This supports my hypothesis that men who have more education are less likely to be substituted by low-skilled women entering the workforce. There is also a difference in family size with education. Men with higher education have smaller families but are more likely to be married relative to the treatment group.

Table 3.3: Summary Statistics: All Males, Ages 16 to 60, 1990 to 1996 CPS

	Overall	**High Education**			**Low Education**		
		Overall	Coll	Adv	Overall	LTHS	HS
Age	36.95	38.48	36.41	41.45	36.49	36.99	36.10
	(12.36)	(11.12)	(10.92)	(10.74)	(12.67)	(12.83)	(12.53)
White	0.774	0.863	0.861	0.866	0.748	0.703	0.783
	(0.418)	(0.344)	(0.346)	(0.341)	(0.434)	(0.457)	(0.412)
Black	0.105	0.0473	0.0521	0.0404	0.123	0.129	0.117
	(0.307)	(0.212)	(0.222)	(0.197)	(0.328)	(0.336)	(0.322)
Asian	0.0401	0.0578	0.0551	0.0617	0.0347	0.0379	0.0322
	(0.196)	(0.233)	(0.228)	(0.241)	(0.183)	(0.191)	(0.176)
Hispanic	0.0787	0.0292	0.0293	0.0289	0.0937	0.128	0.0663
	(0.269)	(0.168)	(0.169)	(0.168)	(0.291)	(0.335)	(0.249)
Other Race	0.0018	0.0029	0.0026	0.0033	0.0015	0.0016	0.0014
	(0.0421)	(0.0533)	(0.0505)	(0.0572)	(0.0381)	(0.0397)	(0.0368)
Education	10.73	16.91	16	18.23	8.859	4.883	12
	(5.380)	(1.191)	(0)	(0.729)	(4.712)	(4.691)	(0)
Employment	0.787	0.883	0.874	0.896	0.758	0.722	0.786
	(0.409)	(0.321)	(0.332)	(0.305)	(0.428)	(0.448)	(0.410)
Married	0.367	0.441	0.395	0.507	0.345	0.344	0.346
	(0.482)	(0.497)	(0.489)	(0.500)	(0.475)	(0.475)	(0.476)
Family Size	2.115	1.761	1.823	1.673	2.222	2.226	2.219
	(1.349)	(0.910)	(1.016)	(0.723)	(1.439)	(1.495)	(1.394)
Hours	33.40	39.75	38.66	41.32	31.48	29.61	32.95
	(20.88)	(19.32)	(18.96)	(19.71)	(20.96)	(21.49)	(20.40)
N	108,570	25,247	14,879	10,368	83,323	36,775	46,548

Table 3.4 reports the main regression estimate. As in the replication, the first four columns display the regression results for models with no covariates, with demographics, with state unemployment rates, and with state fixed effects. I did not include the model with the second child indicator because I exclude individuals with children. For the first column, the model with no covariates, γ_2 is not significant, implying that there is no effect

on male employment on the extensive margin. In column 2,the estimate for γ_2 is -0.0717 and is significant at the 1% level. Columns 3 and 4 provide similar estimates for γ_2 of -0.0732 and -0.0753, both significant at the 1% level. Finally, the only negative, significant year indicator is 1995 with an estimate of -0.0877 and is significant at the 5% level.

Table 3.4: Estimation Results: All Males, Ages 16 to 60

	(1)	(2)	(3)	(4)	(5)
	No Covar.	Demogr.	Unempl.	State Ind.	Year Inter.
Treat	-0.4924***	0.2707***	0.2707***	0.2866***	0.3028***
	(0.0159)	(0.0357)	(0.0358)	(0.0358)	(0.0412)
Post93	0.0587*	0.1333***	0.2781***	0.2813***	
	(0.0244)	(0.0252)	(0.0383)	(0.0384)	
Post_Treat	-0.0044	-0.0717**	-0.0732**	-0.0753**	
	(0.0229)	(0.0239)	(0.0241)	(0.0241)	
y1994_Treat					-0.0426
					(0.0398)
y1995_Treat					-0.0877*
					(0.0404)
y1996_Treat					-0.0456
					(0.0414)
Est. Empl. Resp.	-0.007	-0.007	-0.013	-0.014	
	(0.005)	(0.015)	(0.014)	(0.015)	
y1994_Treat					-0.018 (0.016)
y1995_Treat					-0.034 (0.016)
y1996_Treat					-0.021 (0.016)
R^2	0.0186	0.0596	0.0624	0.0676	0.0679
N			108,570		
Demographic Controls	NO	YES	YES	YES	YES
Unemployment Data	NO	NO	YES	YES	YES
State Fixed Effects	NO	NO	NO	YES	YES

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

For the model with no covariates, the marginal effect predicts a negative 0.7 percentage point response for low-educated, childless males. Once covariates are added, the estimated response ranges from -0.7 to -1.4 percentage points. Each of these effects are not statistically different from 0. When looking at the yearly effects, the estimates become larger for years

1994 to 1996. For 1994, the estimated response is -1.8 percentage points, for 1995 is -3.4 percentage points, and for 1996 is -2.1 percentage points. The results support my hypothesis that men with a lower education level are negatively affected by the tax expansion relative to men with a higher education level.

The below formula calculates the change in employment in the treatment group, by multiplying the number of employed in the treatment group pre-expansion by the change in employment to population ratios post-expansion. To calculate the change of the number of the individuals employed in the treatment group, the difference was taken between the number of employed in the treatment group post-expansion and the number of employed in the treatment group pre-expansion.

$$\Delta\, Jobs = (work_{t,pre} + work_{c,pre}) \left(\frac{work_{t,pre}}{work_{t,pre} + work_{c,pre}} - \delta \right) - work_{t,pre}$$

The number of men in the treatment and control groups that are employed before the expansion is 37,271 and 11,011 respectively. This implies an employment to population ratio of 77.19%. With an estimated employment response change of -0.007, implies that there are 340 more childless, low-educated males who are not employed after the expansion. Looking at the Eissa and Liebman replication, the number of employed women in the treatment and control groups before the expansion are 8,542 and 20,049, respectively. The ratio of employed in the treatment group to all employed women is 29.88%. With an estimated response of 0.022, there are an estimated 630 more single women with children who are employed after the expansion. I take the difference of these two estimates to find that there are 290 more people employed after the expansion.

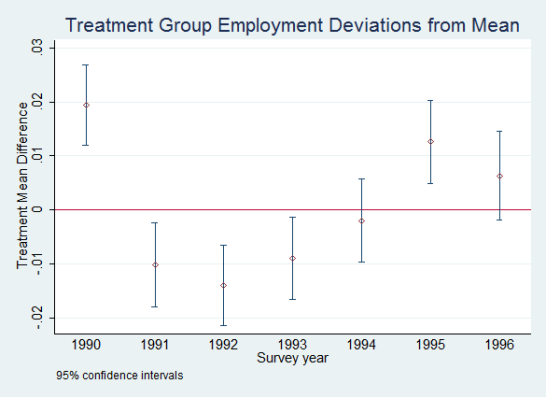
Chapter 4

Additional Analysis

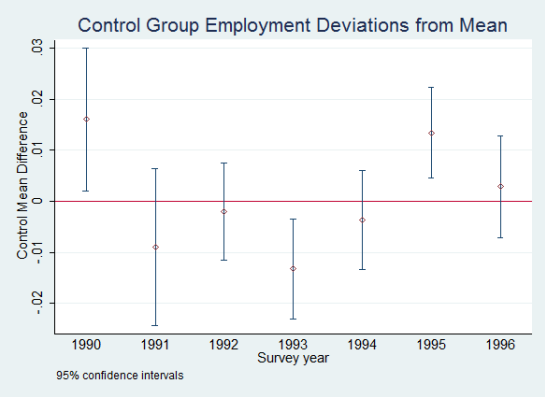
4.1 Graphical Analysis

The basic finding from the regressions is that the relative employment of childless men with low education decreased in the years after 1993, and it is consistent with the prediction that these men are substituted by women entering the labor force. I present some graphical analysis of employment trends and estimate alternate regressions with sub-samples of my preferred sample to determine if there is a group where this change is primarily stemming from.

Figures 4.1(a) and 4.1(b) plot the yearly employment-to-population ratio deviation from the seven-year employment-to-population rate for the treatment and control groups with 95% confidence intervals for all men in my final sample. The seven-year employment-to-population ratio is calculated for the treatment and control group separately. The deviations are calculated the same way as in Figures 3.1 (a) and (b). Figure 4.1(a) plots the deviations of they yearly employment-to-population ratio from the seven-year average for the treatment group. This plot follows a similar pattern to that of Figure 3.1(a). From years 1991 to 1993 the employment rate for the treatment group is statistically less than zero. It returns to



(a) Treatment Group



(b) Control Group

Figure 4.1: Yearly Employment-to-Population Ratio Deviations from Seven-Year Mean: All Males, Ages 16 to 60

the average in 1994 and then by 1995, the employment rates are above the average. The control group mimics the pattern of the treatment group. In 1990, the average employment is statistically positive net the average employment, it then fluctuates between zero and less than zero up till 1995 when it becomes positive. It then returns to zero in 1996. The similarity of paths prior to the expansion suggests that there were no underlying differences in the two groups. The yearly marginal effects represent the annual deviations from the average difference in employment between childless, low-educated men childless, high-educated men. These marginal effects along with the maximum EITC benefits by year are plotted in Figure 4.2. This figure shows that as the maximum benefit increases, the marginal effects become more negative, implying that with each successive year, childless men with low education are affected more.

To tease out from what group the effect is coming from, I estimate multiple probit regressions of employment on several different subsamples, including men under the age of 35, men ages 35 and older, white, African American, and Hispanic males.

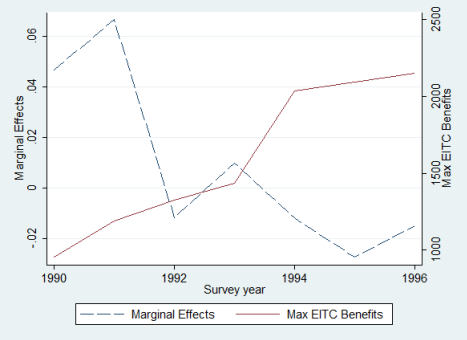


Figure 4.2: Marginal Effects and Max. EITC Benefit

4.2 Heterogeneity

Tables 5.5 and 5.6 provide summary statistics and estimation results for men under the age of 35, respectively. For the model that includes demographics, the γ_2 estimate of -0.0945, which is significant at the 1% level. For models controlling for state unemployment and state dummies, the estimates of γ_2 are -0.0754 and -0.0767, respectively, both are significant at the 5% level. There is no significance of interaction terms between treatment and years after 1993. Tables 5.7 and 5.8 provide summary statistics and estimation results for men age 35 and older. For men who are 35 and older, there is no significant effect on the treatment group for both hours and employment. These results suggest the effect on the extensive margin comes mostly from younger workers.

The next groups that I focus on are white, black, and Hispanic males. Tables 5.9 and 5.10 summarize the white male model and the results. There are negative and significance estimates of γ_2 of the models corresponding to column 2 through column 4 with estimates of -0.0715, -0.0771, -0.0806, all of which are significant at the 1% level. Tables 5.11 and 5.12 provide statistics on the black male sample and the results of the model. There is no statistical significance of the γ_2. Finally, Tables 5.13 and 5.14 discuss the Hispanic male estimation, this was the smallest sample of the three groups, and there was no significance

on the $Post_t \times Treat_i$ variable. One explanation as to why there is no significance at the race level is that most of the effects are coming from the White males. This which is contrary to what I expected to find since black and Hispanic men have lower education and wages on average relative to white men. Another reason could be a lack of power since the sizes of the black and Hispanic models are smaller.

To test the robustness of my results, I estimate the same models as in Section 3.2, but the sample includes individuals who are employed and did not report hours worked. Table 5.15 presents the results. The estimates of γ_2 are between -0.070 and -0.075, all of which are significant at the 1% level. Another robustness check is to include the CPS sample weights in my regression. These summary statistics and estimation results can be found in tables 5.16 and 5.17. The estimates in these regressions are smaller than in the preferred model, with γ_2 estimates between -0.062 and -0.067, all of which are significant at the 5% level.

Chapter 5

Discussion and Conclusion

The 1993 expansion of the EITC increased the maximum credit and replacement rates for all eligible taxpayers regardless of the number of children. I estimate that employment rates of low-educated men without children experience a decrease in employment of over 0.7 percentage points when compared to higher-educated men with no children. The effect is largest for younger men and white males.

I estimate the change in the number of workers employed. My estimates suggest that there are 290 more employed single women with children employed relative to childless, low-educated men after the expansion. While, this policy has a positive estimated effect, policy-makers need to understand that the effect of policy reforms are not limited to the target group, there may be spillover effects on groups not directly targeted.

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Appendix A: Read Me

To collect and manipulate the data for this paper, I went to the[https://cps.ipums.org/cps-action/variables/group——IPUMS] website, where I selected the March CPS years under the "Select Samples" link and then selected each variable. The download from this website are compressed .dat.gz file; to decompress the file I downloaded WinGZip and saved the file under the same name. IPUMS provides a Stata .do file to easily import the file into Stata. After bringing in this data set, I save it as "CPS Data IPUMS". The resulting file has 25 variables and 986,614 observations.

The variables necessary for this paper: year, *statefip*, *famsize*, *nchild*, *nchlt5*, *age*, *sex*, *race*, *marst*, *educ*, *schlcoll*, *empstat*, *labforce*, *occ*, *ahrsworkt*, and *wkstat*. After all unnecessary variables were dropped, I dropped all observations younger than 16, this drops 240,417 observations, and older than 60 which drops 156,815 observations. The following variables had values of "Not in Universe" (NIU) and there were 0 observations with these values were dropped: *statefip*, sex, race, *marst*, educ, and *famsize*.

The next set of steps outline the process of generating the necessary variables for my analysis. The male and female indicator variables were created by breaking down the sex variable; if the sex variable took a value of one, the gender distribution for this sample is 48.07% male and 51.93% female. The race variable was broken down by creating 5 binary variables *white*, *black*, *hisp*, *asian*, and *other_race*; the racial distribution of this sample is 77.71% White, 9.90% African American, 7.84% Hispanic, 4.39% Asian, and 0.15% Other

Races. This distribution is different from the 1990 Census values, where African Americans and Hispanics are under sampled and Asians are over sampled. The educ provided by IPUMS is broken down into 36 values, and was ultimately reduced into 5 binary variables as well, *lths*, *hs*, *scoll*, *coll*, *adv*. The educ variable was first re-coded to represent the actual number of years in school starting with 1 year in grade 1, and 20 years when one receives their doctorate degree. People with less than 12 years of schooling were assigned to the *lths* group, this comprise of 26.60% of the sample. Respondents with only a high school degree and no college experience were assigned to the *hs* group, these people make up 38.10% of the sample. Observations with a high school degree but not a college degree were assigned to the *scoll* group, who make up 24.93% of the sample. Ones that have a Bachelor's Degree or more than 16 years of school and not have a Master's, Professional, or Doctorate degree were assigned to the *coll* group who represent 11.48% of the sample. Finally, people who have obtained a Master's, Professional, or Doctorate degree have a *adv* assignment and make up 8.09% of the sample. The following variables were created from the *schlcoll*, variable that breaks down if the person is a full time or part time student at the high school or college level, or not in school at all. There were 468,594 observations that had a "NIU" entry, after a deeper look, none of the people involved reported their employment status as being enrolled as a student so these observations were labeled as "Does not attend school, college or university." Next, *lfp*, *empl*, married, *hhchild*, *child_2*, and *child_pre*, was created from the *labforce* variable, when *labforce* equals 2, *lfp* equals 1. The married, variable takes on the value of 1 if the *marstat* says the spouse is absent or present. The treat variable takes the value of 1 if the agent falls into the treatment group or 0 if in the control group. The *empl* variable takes the value of 1 if the*empstat* takes on the value of one of the agent has a job, is at work, or has a job but was not at work the previous week. The children variables *hhchild*, *child_2*, and *child_pre* were derived from the family structure and signify whether the household has a child present, if they have a second child, and if they have a child that is

enrolled in preschool. Next the indicator variable, *Post93*, of post expansion was generated for the regressions, any observations from years past 1993 were assigned a value of 1. If The last set of variables created were variables that controlled for heterogeneity within the sample. The interaction term *Post*Treat*, is 1 if the observation is part of the treatment group after the 1993 expansion.

Appendix B: Tables

Table 5.1: Summary Statistics: Eissa and Liebman (1996), Published

	Group				
	Without Children	With Children			
	Education				
Variable		All	LTHS	HS	Beyond HS
Age	26.78	31.17	28.67	30.88	33.97
	(7.02)	(7.07)	(7.39)	(6.79)	(6.21)
Education	13.44	12.05	9.33	12	14.63
	(2.33)	(2.28)	(1.81)	(0)	(1.54)
Nonwhite	0.15	0.37	0.43	0.37	0.33
	(0.36)	(0.48)	(0.49)	(0.48)	(0.47)
Preschool Children	0	0.48	0.61	0.48	0.36
	(0)	(0.50)	(0.49)	(0.50)	(0.48)
Filing Unit Size	1	2.74	3.03	2.66	2.60
	(0)	(0.96)	(1.17)	(0.88)	(0.81)
Earned Income	15,119	0.3711,262	4,109	10,678	18,856
	(13,799)	(12,498)	(7,844)	(10,679)	(14,497)
Earnings — working	15,880	15,188	8,414	13,758	20,589
	(13,708)	(12,289)	(9,475)	(10,225)	(13,920)
LFP	0.952	0.742	0.488	0.776	0.916
	(0.214)	(0.438)	(0.500)	(0.417)	(0.278)
Weekly Part.	0.789	0.603	0.326	0.635	0.803
	(0.324)	(0.437)	(0.415)	(0.426)	(0.336)
Hours	1,531	1,202	617	1,260	1,640
	(814)	(951)	(847)	(920)	(812)
N	46,287	20,810	5,396	9,702	5,712

Table 5.2: Estimation Results: Eissa and Liebman (1996), Published

	(1) No Covar.	(2) Demogr.	(3) Unempl.	(4) State Ind.	(5) 2nd Child	(6) Year Inter.
Treat	-1.053	-0.250	-1.403	-1.438	-1.458	-1.462
	(0.020)	(0.029)	(0.106)	(0.108)	(0.110)	(0.110)
Post86	-0.001	0.019	-0.152	-0.104	-0.094	
	(0.028)	(0.031)	(0.067)	(0.069)	(0.069)	
Post*Treat	0.069	0.074	0.103	0.113	0.087	
	(0.027)	(0.031)	(0.037)	(0.037)	(0.043)	
Other Income (1000s)		-0.035	-0.034	-0.034	-0.034	-0.039
		(0.001)	(0.001)	(0.001)	(0.001)	(0.001)
Numb. Pre_K Child.		-0.395	-0.029	-0.281	-0.278	-0.279
		(0.016)	(0.018)	(0.018)	(0.0118)	(0.018)
Non-White		-0.422	-0.521	-0.520	-0.518	-0.518
		(0.016)	(0.030)	(0.031)	(0.031)	(0.031)
Age		-0.237	-0.209	-0.195	-0.194	-0.193
		(0.059)	(0.060)	(0.060)	(0.060)	(0.060)
Age^2		0.007	0.006	0.006	0.006	0.006
		(0.002)	(0.002)	(0.002)	(0.002)	(0.002)
Edu		-0.020	-0.029	-0.029	-0.029	-0.029
		(0.014)	(0.014)	(0.014)	(0.014)	(0.014)
Edu^2		0.010	0.010	0.010	0.010	0.010
		(0.001)	(0.001)	(0.001)	(0.001)	(0.001)
2nd Child					-0.118	-0.117
					(0.040)	(0.040)
State_Unemp			-0.096	-0.063	-0.064	-0.064
			(0.007)	(0.012)	(0.012)	(0.012)
St_Unemp_Kids			0.028	0.029	0.029	0.030
			(0.010)	(0.010)	(0.010)	(0.010)
y1994_Treat						0.033
						(0.058)
y1995_Treat						0.116
						(0.058)
y1996_Treat						0.112
						(0.057)
2nd Child*Post86					0.051	
					0.043	
Est. Empl. Resp.		0.019	0.026	0.028	0.022	
		(0.008)	(0.010)	(0.009)	(0.009)	
y1988						0.008 (0.014)
y1989						0.029 (0.015)
y1990						0.028 (0.015)
N			67,097			

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table 5.3: Estimation Results: Replication, All Single Women, Ages 16-44, Complete

	(1)	(2)	(3)	(4)	(5)	(6)
	No Covar.	Demogr.	Unempl.	State Ind.	2nd Child	Year Inter.
Treat	-0.6014***	-0.0014	-0.9011***	-0.9014***	-0.8867***	-0.8431***
	(0.0142)	(0.0224)	(0.0844)	(0.0849)	(0.0856)	(0.0895)
Post93	0.0329	0.0290	0.1210*	0.1130*	0.1136*	
	(0.0232)	(0.0243)	(0.0537)	(0.0539)	(0.0539)	
Post*Treat	0.0619**	0.0802***	0.0875***	0.0874***	0.0878***	
	(0.0221)	(0.0232)	(0.0242)	(0.0243)	(0.0243)	
Non-White		-0.3798***	-0.3979***	-0.4342***	-0.4341***	-0.4367***
		(0.0119)	(0.0191)	(0.0198)	(0.0198)	(0.0198)
Nchild		-0.1142***	-0.1653***	-0.1642***	-0.1835***	-0.1838***
		(0.0092)	(0.0096)	(0.0096)	(0.0146)	(0.0146)
Prekchild		-0.4003***	-0.2645***	-0.2635***	-0.2642***	-0.2641***
		(0.0145)	(0.0163)	(0.0163)	(0.0164)	(0.0164)
Age		0.2329***	0.3117***	0.3196***	0.3189***	0.3177***
		(0.0509)	(0.0513)	(0.0515)	(0.0515)	(0.0515)
Age^2		-0.0073***	-0.0097***	-0.0099***	-0.0099***	-0.0099***
		(0.0017)	(0.0017)	(0.0017)	(0.0017)	(0.0017)
Edu		-0.1662***	-0.1621***	-0.1625***	-0.1626***	-0.1627***
		(0.0050)	(0.0050)	(0.0050)	(0.0050)	(0.0050)
Edu^2		0.0120***	0.0118***	0.0118***	0.0118***	0.0118***
		(0.0003)	(0.0003)	(0.0003)	(0.0003)	(0.0003)
State_Unemp			-5.2089***	-1.6062	-1.5569	-1.6003
			(0.5377)	(4.2393)	(4.2381)	(4.2370)
St_Unemp*Kids			-2.8537***	-3.0109***	-3.0096***	-3.0007***
			(0.8344)	(0.8419)	(0.8420)	(0.8422)
2nd Child					0.0503	
					(0.0281)	
y1994_Treat						0.0014
						(0.0427)
y1995_Treat						0.0172
						(0.0433)
y1996_Treat						0.1313**
						(0.0434)
R^2	0.0384	0.1293	0.1369	0.1423	0.1423	0.1424
N			64,886			
Demographic Controls	NO	YES	YES	YES	YES	YES
Unemployment Data	NO	NO	YES	YES	YES	YES
State Fixed Effects	NO	NO	NO	YES	YES	YES
2nd Child Indicator	NO	NO	NO	NO	YES	YES

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table 5.4: Estimation Results: All Males, Ages 16 to 60, Complete Table

	(1)	(2)	(3)	(4)	(5)
	No Covar.	Demogr.	Unempl.	State Ind.	Year Inter.
Treat	-0.4924***	0.2707***	0.2707***	0.2866***	0.3028***
	(0.0159)	(0.0357)	(0.0358)	(0.0358)	(0.0412)
Post93	0.0587*	0.1333***	0.2781***	0.2813***	
	(0.0244)	(0.0252)	(0.0383)	(0.0384)	
Post_Treat	-0.0044	-0.0717**	-0.0732**	-0.0753**	
	(0.0229)	(0.0239)	(0.0241)	(0.0241)	
Non-White		-0.2434***	-0.2269***	-0.2607***	-0.2598***
		(0.0104)	(0.0148)	(0.0153)	(0.0153)
Famsize		-0.0828***	-0.0847***	-0.0856***	-0.0855***
		(0.0033)	(0.0034)	(0.0034)	(0.0034)
Age		-0.0009	0.0045	0.0038	0.0039
		(0.0140)	(0.0140)	(0.0141)	(0.0141)
Age^2		0.0004	0.0004	0.0004	0.0004
		(0.0004)	(0.0004)	(0.0004)	(0.0004)
Age^3		-0.0000**	-0.0000***	-0.0000***	-0.0000***
		(0.0000)	(0.0000)	(0.0000)	(0.0000)
Edu		-0.0972***	-0.0996***	-0.0987***	-0.1055***
		(0.0053)	(0.0053)	(0.0053)	(0.0057)
Edu^2		0.0077***	0.0078***	0.0078***	0.0083***
		(0.0004)	(0.0004)	(0.0004)	(0.0004)
Married		0.4402***	0.0355	0.0300	0.0302
		(0.0111)	(0.0392)	(0.0393)	(0.0393)
State_Unemp			-4.0499***	-5.5601	-5.5723*
			(0.3158)	(2.8394)	(2.8395)
y1994_Treat					-0.0426
					(0.0398)
y1995_Treat					-0.0877*
					(0.0404)
y1996_Treat					-0.0456
					(0.0414)
R^2	0.0186	0.0596	0.0624	0.0676	0.0679
N			108,570		
Demographic Controls	NO	YES	YES	YES	YES
Unemployment Data	NO	NO	YES	YES	YES
State Fixed Effects	NO	NO	NO	YES	YES

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table 5.5: Summary Statistics: Males Under 35

	Overall	**High Education**			**Low Education**		
		Overall	Coll.	Adv.	Overall	LTHS	HS
Age	26.33	28.21	27.70	29.37	25.83	25.77	25.87
	(4.354)	(3.333)	(3.360)	(2.961)	(4.455)	(4.389)	(4.503)
White	0.732	0.831	0.844	0.801	0.705	0.655	0.743
	(0.443)	(0.375)	(0.362)	(0.399)	(0.456)	(0.475)	(0.437)
Black	0.110	0.0488	0.0509	0.0441	0.126	0.124	0.128
	(0.313)	(0.216)	(0.220)	(0.205)	(0.332)	(0.329)	(0.334)
Asian	0.0498	0.0804	0.0673	0.110	0.0416	0.0484	0.0366
	(0.217)	(0.272)	(0.251)	(0.313)	(0.200)	(0.215)	(0.188)
Hispanic	0.106	0.0362	0.0345	0.0401	0.125	0.171	0.0907
	(0.308)	(0.187)	(0.183)	(0.196)	(0.331)	(0.376)	(0.287)
Other Race	0.00225	0.00333	0.00290	0.00432	0.00196	0.00224	0.00175
	(0.0474)	(0.0576)	(0.0538)	(0.0656)	(0.0442)	(0.0473)	(0.0418)
Education	10.63	16.64	16	18.10	9.036	5.060	12
	(5.192)	(1.039)	(0)	(0.693)	(4.658)	(4.817)	(0)
Employment	0.800	0.887	0.886	0.890	0.776	0.742	0.802
	(0.400)	(0.317)	(0.318)	(0.313)	(0.417)	(0.437)	(0.399)
Married	0.209	0.314	0.287	0.375	0.181	0.182	0.180
	(0.406)	(0.464)	(0.452)	(0.484)	(0.385)	(0.386)	(0.384)
Famsize	2.428	1.870	1.934	1.723	2.577	2.598	2.561
	(1.642)	(1.124)	(1.191)	(0.937)	(1.724)	(1.803)	(1.662)
Hours	33.24	39.40	38.74	40.92	31.60	29.66	33.04
	(20.21)	(19.02)	(18.25)	(20.60)	(20.20)	(20.74)	(19.66)
N	54,267	11,407	7,938	3,469	42,860	18,302	24,558

Table 5.6: Estimation Results: Males Under 35

	(1)	(2)	(3)	(4)	(5)
	No Covar.	Demogr.	Unempl.	State Ind.	Year Inter.
Treat	-0.4326***	0.4020***	0.3942***	0.4162***	0.4202***
	(0.0235)	(0.0559)	(0.0561)	(0.0564)	(0.0650)
Post93	0.1061**	0.1731***	0.0820	0.0777	
	(0.0363)	(0.0373)	(0.0918)	(0.0921)	
Post_Treat	-0.0351	-0.0945**	-0.0754*	-0.0767*	
	(0.0342)	(0.0355)	(0.0367)	(0.0368)	
Non-White		-0.2593***	-0.2247***	-0.2707***	-0.2684***
		(0.0139)	(0.0190)	(0.0198)	(0.0198)
Famsize		-0.0708***	-0.0708***	-0.0709***	-0.0707***
		(0.0038)	(0.0038)	(0.0038)	(0.0039)
Age		0.5116**	0.5879***	0.5698**	0.5723**
		(0.1764)	(0.1773)	(0.1779)	(0.1780)
Age^2		-0.0171*	-0.0198**	-0.0190**	-0.0192**
		(0.0068)	(0.0068)	(0.0068)	(0.0068)
Age^3		0.0002*	0.0002*	0.0002*	0.0002*
		(0.0001)	(0.0001)	(0.0001)	(0.0001)
Edu		-0.1145***	-0.1143***	-0.1156***	-0.1357***
		(0.0092)	(0.0092)	(0.0093)	(0.0104)
Edu^2		0.0088***	0.0088***	0.0090***	0.0105***
		(0.0007)	(0.0007)	(0.0007)	(0.0008)
Married		0.3025***	-0.5317***	-0.5587***	-0.5614***
		(0.0175)	(0.1236)	(0.1244)	(0.1245)
State_Unemp			-3.4553***	4.4380	4.3817
			(0.4515)	(4.1804)	(4.1762)
y1994_Treat					-0.0356
					(0.0598)
y1995_Treat					0.0275
					(0.0605)
y1996_Treat					0.0515
					(0.0623)
R^2	0.0156	0.0484	0.0506	0.0574	0.0584
N			54,267		
Demographic Controls	NO	YES	YES	YES	YES
Unemployment Data	NO	NO	YES	YES	YES
State Fixed Effects	NO	NO	NO	YES	YES

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table 5.7: Summary Statistics: Males 35 and Older

	Overall	**High Education**			**Low Education**		
		Overall	Coll	Adv	Overall	LTHS	HS
Age	47.57	46.94	46.37	47.52	47.79	48.11	47.52
	(7.789)	(7.617)	(7.539)	(7.653)	(7.835)	(7.761)	(7.888)
White	0.817	0.889	0.880	0.898	0.792	0.751	0.827
	(0.387)	(0.314)	(0.325)	(0.303)	(0.406)	(0.433)	(0.378)
Black	0.100	0.0460	0.0535	0.0386	0.119	0.135	0.105
	(0.300)	(0.210)	(0.225)	(0.193)	(0.323)	(0.341)	(0.307)
Asian	0.0304	0.0392	0.0412	0.0373	0.0274	0.0275	0.0273
	(0.172)	(0.194)	(0.199)	(0.189)	(0.163)	(0.164)	(0.163)
Hispanic	0.0512	0.0233	0.0233	0.0233	0.0607	0.0863	0.0392
	(0.220)	(0.151)	(0.151)	(0.151)	(0.239)	(0.281)	(0.194)
Other Race	0.00131	0.00246	0.00216	0.00275	0.000914	0.000920	0.000910
	(0.0361)	(0.0495)	(0.0464)	(0.0524)	(0.0302)	(0.0303)	(0.0301)
Education	10.83	17.14	16	18.29	8.671	4.708	12
	(5.561)	(1.258)	(0)	(0.738)	(4.761)	(4.556)	(0)
Employment	0.774	0.880	0.861	0.900	0.738	0.703	0.768
	(0.418)	(0.325)	(0.346)	(0.300)	(0.440)	(0.457)	(0.422)
Married	0.526	0.546	0.519	0.573	0.519	0.504	0.532
	(0.499)	(0.498)	(0.500)	(0.495)	(0.500)	(0.500)	(0.499)
Famsize	1.802	1.671	1.695	1.647	1.847	1.858	1.837
	(0.866)	(0.672)	(0.748)	(0.585)	(0.918)	(0.978)	(0.865)
Hours	33.56	40.04	38.57	41.52	31.35	29.56	32.85
	(21.53)	(19.55)	(19.75)	(19.24)	(21.73)	(22.22)	(21.19)
N	54,303	13,840	6,941	6,899	40,463	18,473	21,990

Table 5.8: Estimation Results: Males 35 and Older

	(1)	(2)	(3)	(4)	(5)
	No Covar.	Demogr.	Unempl.	State Ind.	Year Inter.
Treat	-0.5544***	0.1615***	0.1626***	0.1759***	0.2269***
	(0.0216)	(0.0481)	(0.0481)	(0.0481)	(0.0555)
Post93	0.0262	0.1030**	0.3762***	0.3872***	
	(0.0331)	(0.0343)	(0.0842)	(0.0845)	
Post_Treat	0.0257	-0.0519	-0.0493	-0.0515	
	(0.0309)	(0.0323)	(0.0324)	(0.0325)	
Non-White		-0.2197***	-0.2334***	-0.2508***	-0.2507***
		(0.0156)	(0.0239)	(0.0245)	(0.0245)
Famsize		-0.1345***	-0.1344***	-0.1365***	-0.1365***
		(0.0075)	(0.0075)	(0.0075)	(0.0075)
Age		-0.8166***	-0.8418***	-0.8241***	-0.8265***
		(0.1240)	(0.1241)	(0.1245)	(0.1245)
Age^2		0.0182***	0.0189***	0.0185***	0.0186***
		(0.0026)	(0.0026)	(0.0026)	(0.0026)
Age^3		-0.0001***	-0.0001***	-0.0001***	-0.0001***
		(0.0000)	(0.0000)	(0.0000)	(0.0000)
Edu		-0.0819***	-0.0848***	-0.0836***	-0.0849***
		(0.0067)	(0.0068)	(0.0067)	(0.0070)
Edu^2		0.0067***	0.0069***	0.0068***	0.0069***
		(0.0005)	(0.0005)	(0.0005)	(0.0005)
Married		0.5439***	0.3182***	0.3177***	0.3169***
		(0.0146)	(0.0901)	(0.0905)	(0.0905)
State_Unemp			-4.8497***	-14.0028***	-14.0243***
			(0.4432)	(3.8860)	(3.8850)
y1994_Treat					-0.0335
					(0.0540)
y1995_Treat					-0.1623**
					(0.0547)
y1996_Treat					-0.0961
					(0.0559)
R^2	0.0230	0.0739	0.0765	0.0820	0.0822
N			54,303		
Demographic Controls	NO	YES	YES	YES	YES
Unemployment Data	NO	NO	YES	YES	YES
State Fixed Effects	NO	NO	NO	YES	YES

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table 5.9: Summary Statistics: White Males, Ages 16 to 60

	Overall	**High Education**			**Low Education**		
		Overall	Coll	Adv	Overall	LTHS	HS
Age	37.77	38.92	36.72	42.05	37.37	37.98	36.94
	(12.48)	(11.24)	(11.09)	(10.70)	(12.86)	(12.98)	(12.76)
Education	11.04	16.92	16	18.23	8.982	4.727	12
	(5.372)	(1.193)	(0)	(0.730)	(4.704)	(4.731)	(0)
Employment	0.810	0.890	0.881	0.902	0.783	0.749	0.807
	(0.392)	(0.313)	(0.324)	(0.297)	(0.412)	(0.434)	(0.395)
Married	0.401	0.455	0.409	0.521	0.382	0.383	0.382
	(0.490)	(0.498)	(0.492)	(0.500)	(0.486)	(0.486)	(0.486)
Famsize	1.998	1.747	1.798	1.674	2.087	2.064	2.103
	(1.124)	(0.851)	(0.946)	(0.687)	(1.192)	(1.190)	(1.194)
Hours	34.88	40.34	39.23	41.92	32.97	31.23	34.21
	(20.66)	(19.16)	(18.85)	(19.47)	(20.83)	(21.56)	(20.20)
N	84,078	21,785	12,810	8,975	62,293	25,849	36,444

Table 5.10: Estimation Results: White Males, Ages 16 to 60

	(1)	(2)	(3)	(4)	(5)
	No Covar.	Demogr.	Unempl.	State Ind.	Year Inter.
Treat	-0.4397***	0.3211***	0.3279***	0.3377***	0.3521***
	(0.0175)	(0.0409)	(0.0410)	(0.0410)	(0.0470)
Post93	0.0758**	0.1412***	0.3071***	0.3117***	
	(0.0273)	(0.0282)	(0.0430)	(0.0432)	
Post_Treat	-0.0108	-0.0715**	-0.0771**	-0.0806**	
	(0.0254)	(0.0265)	(0.0266)	(0.0266)	
Famsize		-0.1059***	-0.1104***	-0.1122***	-0.1121***
		(0.0046)	(0.0047)	(0.0048)	(0.0048)
Age		-0.0357*	-0.0281	-0.0330*	-0.0326
		(0.0165)	(0.0166)	(0.0167)	(0.0167)
Age^2		0.0013**	0.0012**	0.0013**	0.0013**
		(0.0004)	(0.0004)	(0.0004)	(0.0004)
Age^3		-0.0000***	-0.0000***	-0.0000***	-0.0000***
		(0.0000)	(0.0000)	(0.0000)	(0.0000)
Edu		-0.0950***	-0.0987***	-0.0991***	-0.1063***
		(0.0062)	(0.0062)	(0.0062)	(0.0067)
Edu^2		0.0078***	0.0081***	0.0081***	0.0086***
		(0.0005)	(0.0005)	(0.0005)	(0.0005)
Married		0.4308***	-0.0128	-0.0076	-0.0078
		(0.0127)	(0.0440)	(0.0441)	(0.0441)
State_Unemp			-5.7467***	-1.2962	-1.2917
			(0.3693)	(3.1966)	(3.1972)
y1994_Treat					-0.0615
					(0.0444)
y1995_Treat					-0.0968*
					(0.0450)
y1996_Treat					-0.0230
					(0.0461)
R^2	0.0169	0.0522	0.0570	0.0616	0.0619
N			84,078		
Demographic Controls	NO	YES	YES	YES	YES
Unemployment Data	NO	NO	YES	YES	YES
State Fixed Effects	NO	NO	NO	YES	YES

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table 5.11: Summary Statistics: Black Males, Ages 16 to 60

	Overall	**High Education**			**Low Education**		
		Overall	Coll	Adv	Overall	LTHS	HS
Age	35.74	37.34	35.79	40.20	35.56	37.08	34.23
	(11.82)	(10.05)	(9.624)	(10.19)	(12.00)	(12.46)	(11.41)
Education	10.01	16.74	16	18.12	9.219		12
	(4.760)	(1.074)	(0)	(0.613)	(4.387)		(0)
Employment	0.642	0.849	0.835	0.876	0.617	0.566	0.662
	(0.480)	(0.358)	(0.372)	(0.330)	(0.486)	(0.496)	(0.473)
Married	0.200	0.263	0.265	0.260	0.192	0.192	0.192
	(0.400)	(0.440)	(0.441)	(0.439)	(0.394)	(0.394)	(0.394)
Famsize	2.372	1.683	1.779	1.504	2.452	2.427	2.475
	(1.715)	(1.059)	(1.161)	(0.808)	(1.759)	(1.807)	(1.715)
Hours	25.51	36.74	35.59	38.88	24.20	21.83	26.26
	(21.29)	(19.65)	(19.36)	(20.03)	(21.09)	(21.24)	(20.74)
N	11403	1194	775	419	10209	4754	5455

Table 5.12: Estimation Results: Black Males, Ages 16 to 60

	(1)	(2)	(3)	(4)	(5)
	No Covar.	Demogr.	Unempl.	State Ind.	Year Inter.
Treat	-0.7742***	0.3884**	0.4188**	0.4421***	0.3936*
	(0.0678)	(0.1331)	(0.1327)	(0.1343)	(0.1590)
Post93	-0.0379	0.0553	0.2200	0.2223	
	(0.0963)	(0.1015)	(0.1304)	(0.1315)	
Post_Treat	0.0629	-0.0327	-0.0427	-0.0665	
	(0.0929)	(0.0991)	(0.0994)	(0.1004)	
Famsize		-0.0987***	-0.0999***	-0.1052***	-0.1051***
		(0.0078)	(0.0078)	(0.0080)	(0.0080)
Age		0.1595***	0.1645***	0.1635***	0.1623***
		(0.0391)	(0.0392)	(0.0396)	(0.0397)
Age^2		-0.0036***	-0.0036***	-0.0036***	-0.0035**
		(0.0011)	(0.0011)	(0.0011)	(0.0011)
Age^3		0.0000*	0.0000*	0.0000*	0.0000*
		(0.0000)	(0.0000)	(0.0000)	(0.0000)
Edu		-0.1708***	-0.1797***	-0.1807***	-0.1911***
		(0.0197)	(0.0197)	(0.0201)	(0.0214)
Edu^2		0.0130***	0.0136***	0.0138***	0.0145***
		(0.0015)	(0.0015)	(0.0015)	(0.0016)
Married		0.5090***	0.0488	0.0367	0.0297
		(0.0359)	(0.1404)	(0.1409)	(0.1411)
State_Unemp			-7.3575***	3.8502	2.4167
			(1.0609)	(24.7467)	(24.4090)
y1994_Treat					0.0873
					(0.1619)
y1995_Treat					0.0056
					(0.1626)
y1996_Treat					0.0058
					(0.1763)
R^2					
N			11,403		
Demographic Controls	NO	YES	YES	YES	YES
Unemployment Data	NO	NO	YES	YES	YES
State Fixed Effects	NO	NO	NO	YES	YES

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table 5.13: Summary Statistics: Hispanic Males, Ages 16 to 60

	Overall	**High Education**			**Low Education**		
		Overall	Coll	Adv	Overall	LTHS	HS
Age	32.15	35.54	34.16	37.55	31.83	32.57	30.70
	(11.07)	(9.974)	(9.850)	(9.827)	(11.12)	(11.57)	(10.30)
Education	8.385	16.90	16	18.21	7.583	4.693	12
	(5.361)	(1.180)	(0)	(0.722)	(4.882)	(4.280)	(0)
Employment	0.773	0.870	0.885	0.847	0.763	0.752	0.781
	(0.419)	(0.337)	(0.319)	(0.361)	(0.425)	(0.432)	(0.414)
Married	0.290	0.351	0.319	0.397	0.285	0.313	0.241
	(0.454)	(0.477)	(0.467)	(0.490)	(0.451)	(0.464)	(0.428)
Famsize	2.685	1.898	2.023	1.717	2.759	2.718	2.821
	(1.994)	(1.291)	(1.427)	(1.039)	(2.032)	(2.059)	(1.989)
Hours	30.80	38.19	37.62	39.01	30.11	29.41	31.17
	(19.36)	(19.25)	(17.27)	(21.80)	(19.23)	(19.34)	(19.01)
N	8,545	736	436	300	7,809	4,721	3,088

Table 5.14: Estimation Results: Hispanic Males, Ages 16 to 60

	(1)	(2)	(3)	(4)	(5)
	No Covar.	Demogr.	Unempl.	State Ind.	Year Inter.
Treat	-0.4373***	0.0764	0.0673	0.1030	-0.0957
	(0.0866)	(0.1456)	(0.1460)	(0.1480)	(0.1903)
Post93	-0.0319	0.0366	0.0021	-0.0179	
	(0.1247)	(0.1287)	(0.1639)	(0.1653)	
Post_Treat	0.0584	-0.0072	0.0004	0.0124	
	(0.1219)	(0.1269)	(0.1276)	(0.1287)	
Famsize		-0.0468***	-0.0475***	-0.0527***	-0.0526***
		(0.0077)	(0.0078)	(0.0079)	(0.0079)
Age		0.0119	0.0184	0.0320	0.0302
		(0.0486)	(0.0489)	(0.0492)	(0.0493)
Age^2		-0.0001	-0.0002	-0.0006	-0.0005
		(0.0013)	(0.0013)	(0.0014)	(0.0014)
Age^3		-0.0000	-0.0000	-0.0000	-0.0000
		(0.0000)	(0.0000)	(0.0000)	(0.0000)
Edu		-0.0783***	-0.0780***	-0.0803***	-0.0913***
		(0.0186)	(0.0187)	(0.0190)	(0.0198)
Edu^2		0.0058***	0.0057***	0.0062***	0.0070***
		(0.0014)	(0.0014)	(0.0014)	(0.0015)
Married		0.4129***	0.1411	0.1382	0.1424
		(0.0385)	(0.1231)	(0.1239)	(0.1240)
State_Unemp			-0.9013	-55.1087*	-57.1210*
			(1.1879)	(24.4535)	(24.8675)
y1994_Treat					0.3004
					(0.2240)
y1995_Treat					0.2837
					(0.2206)
y1996_Treat					0.2273
					(0.2200)
R^2	0.0062	0.0342	0.0348	0.0519	0.0530
N			8,545		
Demographic Controls	NO	YES	YES	YES	YES
Unemployment Data	NO	NO	YES	YES	YES
State Fixed Effects	NO	NO	NO	YES	YES

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table 5.15: Estimation Results: Employed Males, Ages 16-60, Reporting NIU Hours of Work

	(1)	(2)	(3)	(4)	(5)
	No Covar.	Demogr.	Unempl.	State Ind.	Year Inter.
Treat	-0.4864***	0.2771***	0.2781***	0.2934***	0.3091***
	(0.0158)	(0.0355)	(0.0355)	(0.0355)	(0.0409)
Post93	0.0545*	0.1271***	0.2845***	0.2884***	
	(0.0242)	(0.0250)	(0.0380)	(0.0381)	
Post*Treat	-0.0031	-0.0705**	-0.0727**	-0.0747**	
	(0.0227)	(0.0237)	(0.0239)	(0.0239)	
Non-White		-0.2452***	-0.2293***	-0.2626***	-0.2618***
		(0.0103)	(0.0147)	(0.0151)	(0.0151)
Famsize		-0.0826***	-0.0844***	-0.0852***	-0.0852***
		(0.0033)	(0.0033)	(0.0034)	(0.0034)
Age		0.0004	0.0056	0.0044	0.0045
		(0.0139)	(0.0139)	(0.0140)	(0.0140)
Age^2		0.0004	0.0004	0.0004	0.0004
		(0.0004)	(0.0004)	(0.0004)	(0.0004)
Age^3		-0.0000**	-0.0000***	-0.0000***	-0.0000***
		(0.0000)	(0.0000)	(0.0000)	(0.0000)
Edu		-0.0974***	-0.0999***	-0.0989***	-0.1057***
		(0.0053)	(0.0053)	(0.0053)	(0.0057)
Edu^2		0.0077***	0.0078***	0.0078***	0.0083***
		(0.0004)	(0.0004)	(0.0004)	(0.0004)
Married		0.4423***	0.0506	0.0450	0.0452
		(0.0109)	(0.0387)	(0.0388)	(0.0388)
State_Unemp			-4.0659***	-5.6038*	-5.6317*
			(0.3131)	(2.8087)	(2.8088)
Age_Married			0.0090***	0.0092***	0.0092***
			(0.0009)	(0.0009)	(0.0009)
Non-White_Married			0.1075***	0.1004***	0.0999***
			(0.0238)	(0.0238)	(0.0238)
Age_Post93			-0.0038***	-0.0039***	-0.0040***
			(0.0007)	(0.0007)	(0.0007)
Non-White_Post			-0.0491*	-0.0481*	-0.0489*
			(0.0206)	(0.0206)	(0.0206)
y1994_Treat					-0.0427
					(0.0395)
y1995_Treat					-0.0870*
					(0.0400)
y1996_Treat					-0.0454
					(0.0411)
R^2	0.0182	0.0591	0.0619	0.0669	0.0671
N			112,051		
Demographic Controls	NO	YES	YES	YES	YES
Unemployment Data	NO	NO	YES	YES	YES
State Fixed Effects	NO	NO	NO	YES	YES

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table 5.16: Summary Statistics: All Males, Ages 16 to 60 (Weighted)

	Overall	**High Education**			**Low Education**		
		Overall	Coll	Adv	Overall	LTHS	HS
Age	36.30	38.17	36.18	41.23	35.74	36.18	35.38
	(12.24)	(11.11)	(10.89)	(10.74)	(12.50)	(12.67)	(12.36)
White	0.732	0.846	0.842	0.852	0.699	0.650	0.739
	(0.443)	(0.361)	(0.365)	(0.355)	(0.459)	(0.477)	(0.439)
Black	0.130	0.0599	0.0664	0.0498	0.151	0.153	0.149
	(0.336)	(0.237)	(0.249)	(0.217)	(0.358)	(0.360)	(0.356)
Asian	0.0334	0.0552	0.0521	0.0601	0.0269	0.0297	0.0246
	(0.180)	(0.228)	(0.222)	(0.238)	(0.162)	(0.170)	(0.155)
Hispanic	0.103	0.0364	0.0374	0.0350	0.123	0.166	0.0868
	(0.304)	(0.187)	(0.190)	(0.184)	(0.328)	(0.372)	(0.282)
Other Race	0.00150	0.00276	0.00258	0.00304	0.00112	0.00121	0.00105
	(0.0387)	(0.0524)	(0.0507)	(0.0550)	(0.0335)	(0.0348)	(0.0324)
Education	10.60	16.88	16	18.23	8.731	4.787	12
	(5.437)	(1.183)	(0)	(0.729)	(4.766)	(4.657)	(0)
Employed	0.790	0.888	0.879	0.902	0.761	0.726	0.790
	(0.407)	(0.315)	(0.326)	(0.297)	(0.426)	(0.446)	(0.407)
Married	0.353	0.433	0.388	0.502	0.330	0.331	0.329
	(0.478)	(0.495)	(0.487)	(0.500)	(0.470)	(0.470)	(0.470)
Famsize	2.150	1.766	1.825	1.674	2.264	2.272	2.257
	(1.387)	(0.920)	(1.021)	(0.728)	(1.478)	(1.538)	(1.427)
Hours	33.34	39.92	38.83	41.61	31.39	29.61	32.87
	(20.66)	(19.08)	(18.70)	(19.54)	(20.71)	(21.28)	(20.11)
N	108,027	25,136	14,828	10,308	82,891	36,630	46,261

Table 5.17: Estimation Results: All Males, Ages 16 to 60 (Weighted)

	(1)	(2)	(3)	(4)	(5)
	empl	empl	empl	empl	empl
Treat	-0.5145***	0.2939***	0.2922***	0.3042***	0.3075***
	(0.0184)	(0.0411)	(0.0410)	(0.0412)	(0.0476)
Post93	0.0271	0.0992***	0.1792***	0.1825***	
	(0.0277)	(0.0287)	(0.0435)	(0.0437)	
Post_Treat	0.0074	-0.0622*	-0.0658*	-0.0677*	
	(0.0262)	(0.0274)	(0.0276)	(0.0277)	
Non-White		-0.2422***	-0.2370***	-0.2678***	-0.2667***
		(0.0118)	(0.0169)	(0.0173)	(0.0173)
Famsize		-0.0869***	-0.0866***	-0.0866***	-0.0866***
		(0.0038)	(0.0038)	(0.0039)	(0.0039)
Age		-0.0084	-0.0060	-0.0044	-0.0043
		(0.0161)	(0.0161)	(0.0162)	(0.0162)
Age^2		0.0006	0.0006	0.0005	0.0005
		(0.0004)	(0.0004)	(0.0004)	(0.0004)
Age^3		-0.0000**	-0.0000**	-0.0000**	-0.0000**
		(0.0000)	(0.0000)	(0.0000)	(0.0000)
Edu		-0.1082***	-0.1100***	-0.1078***	-0.1149***
		(0.0061)	(0.0061)	(0.0061)	(0.0066)
Edu^2		0.0084***	0.0085***	0.0084***	0.0089***
		(0.0005)	(0.0005)	(0.0005)	(0.0005)
Married		0.5135***	0.3292***	0.3271***	0.3267***
		(0.0127)	(0.0468)	(0.0471)	(0.0471)
State_Unemp			-3.3642***	-7.0439*	-7.0486*
			(0.3835)	(2.9848)	(2.9858)
y1994_Treat					-0.0189
					(0.0458)
y1995_Treat					-0.0546
					(0.0465)
y1996_Treat					-0.0373
					(0.0468)
Est. Empl. Resp.	0.002	-0.003	-0.005	-0.006	
y1994_Treat					-0.014
y1995_Treat					-0.027
y1996_Treat					-0.021
R^2	0.0193	0.0676	0.0688	0.0738	0.0740
N			108,027		
Demographic Controls	NO	YES	YES	YES	YES
Unemployment Data	NO	NO	YES	YES	YES
State Fixed Effects	NO	NO	NO	YES	YES

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$