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March 25, 2021

Parental Leave and Gender Equality in the United States: An Analysis of Paid Leave at Fortune
500 Companies

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Abstract

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The United States greatly lags behind other wealthy nations in the provision of parental leave. Because gender gaps expand at the onset of parenthood, it is vital to understand how parental leave policies can affect gender inequality. With no national paid parental leave policy and only ten states providing one of their own, most American workers rely on their employers for paid parental leave. To better understand the reality of paid parental leave in the United States, my research examines these policies at Fortune 500 companies. Using internet searches in addition to the information available on the Fortune 500 list, I collected data to explore how different company characteristics were related to parental leave. I then compared this information to a previous study to examine changes in parental leave policy over time. I find that 96% of companies provide paid leave. The most common leave type is gender modified, which provides all parents equal parental leave with additional time off reserved for birthing mothers to recover from pregnancy and childbirth. On average, longer leaves are associated with technology and financial industries, male CEOs, headquarters in a state that provides paid leave, and high revenues not exceeding \$100,000 million. Since 2018, 25% of the sample expanded their parental leave policies. Company changes revealed a trend away from gender unequal policies and towards gender equal and gender modified policies. These results shed light on the reality of paid parental leave access available to U.S. workers and how they may perpetuate gender inequalities in the labor market. Such insights provide evidence for how companies, legislators, and policy implementers can promote gender equality in the long term.

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Table of Contents

I.	Introduction.....	1
II.	Literature Review.....	2
	A. The Motherhood Penalty.....	2
	B. The Impact of Parental Leave Policies.....	4
	C. Parental Leave in the United States: Uniquely Scarce.....	6
	D. Existing United States Family Leave Policy.....	7
	1. PDA and FMLA.....	7
	2. Legislation at the State Level.....	8
	E. The Legality of Gender Unequal Leave Policies.....	9
III.	Methods.....	10
	A. Data Collection and Classification.....	10
	B. Measuring Gendered Outcomes.....	11
	C. Data Coding.....	13
	D. Analysis.....	14
IV.	Results.....	14
V.	Discussion.....	20
VI.	Conclusion.....	26
VII.	Works Cited.....	29

List of Tables and Figures

I.	Table 1: Paid Parental Leave Typology.....	13
II.	Table 2: Summary Statistics.....	15
III.	Figure 1: Parental Leave Policy Gender Classification.....	16
IV.	Table 3: Average Leave (Weeks) by Headquarter Location.....	17
V.	Table 4: Average Leave (Weeks) by Revenue.....	17
VI.	Table 5: Average Leave (Weeks) by Number of Employees.....	18
VII.	Table 6: Average Leave (Weeks) by Industry.....	19
VIII.	Table 7: Average Leave (Weeks) by CEO's Gender.....	19
IX.	Table 8: Average Leave (Weeks) for New Policies.....	20
X.	Table 9: Policy Classification Comparison.....	21
XI.	Table 10: Mean of Companies Who Provide Some Paid Leave Comparison.....	21

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Introduction

The United States is the only OECD country without a national paid maternity leave policy (Adema et al., 2015). While a few states have paid parental leave policies that extend past that of the federal government, most American workers rely on their private employers to determine their leave. Meanwhile, social scientists have found that many progress metrics towards gender equality have slowed or fully stalled in recent decades. They argue that this may result from the lack of institutional and cultural changes to facilitate men's increased participation in household and care work to match women's increased participation in the traditional labor market (England, Levine, and Mishel, 2020). For example, parental leave in the United States is not guaranteed, often unpaid, and frequently reserved for birthing mothers. Parental leave policy, as it stands, could play a vital role in the further entrenchment or reduction of gender inequality, as norms set after childbirth set the tone for a couple's division of labor for a lifetime (Anderson, 2018). However, not enough research has explored the current status of paid parental leave at private companies in the United States, nor how these policies have changed over time. To effectively understand the slowing progress of gender equality, it is vital to examine how family policies at the company level, not just the state or national level, are impacting families.

This paper will discuss the existing literature surrounding gender inequality and its relationship with family leave policy. Then, I will detail the current policy landscape in the United States at the federal and state level and how judicial forces have changed the way companies can legally gender parental leave policies. I will next examine how the length and type of parental leave policies at Fortune 500 companies differ due to various company characteristics. This research will build off of a study by Gayle Kaufman & Richard J. Petts, the

first to systematically compare parental leave policies of top US companies (Kaufman and Petts, 2020). I will replicate aspects of their research to examine how company policies have changed over time and examine additional variables to explore the complex relationship between company characteristics and paid leave outcomes. Finally, I will conclude with some final thoughts on how parental leave policy could progress or stall gender equality in the long term.

Literature Review

The Motherhood Penalty

Sociologists have frequently pointed out that gender inequalities spike after parenthood. Women are less likely to be hired, less likely to be perceived as competent at work, and more likely to lose earnings with each child they have (Miller, 2014). This phenomenon is known as the motherhood penalty. On the contrary, the fatherhood bonus refers to how fathers' earnings increase when they have children and how they are more likely to be hired than childless men (Miller, 2014). As a result, while gaps in earnings for childless men and women are closing, earnings are still significantly different between mothers and fathers (Budig, Misra, and Boeckmann, 2016). With many proposed causalities for this phenomenon, including human capital, discrimination, and preference theories, it is essential to consider the implications of parental leave and childcare policies. In the United States, mothers still earn less than childless women, even as their educational levels and labor market experience have increased (Jee, Misra, and Murray-Close, 2019). Increases in education and job experience unmatched by a reduction in the motherhood wage penalty indicate an institutional barrier surrounding parenthood. Between 1986 and 2014, the gap between mothers and childless women remained stagnant, but when controlling for education and experience, the wage penalty increased from 8% to 14% in the

United States (Jee, Misra, and Murray-Close, 2019). The same authors found a reduction in the motherhood penalty between 1979 and 1996 in Norway, where parents have access to more robust work-family policies (Jee, Misra, and Murray-Close, 2019). Unpacking the disparity between mothers and childless women and mothers and fathers in the context of institutions and national-level family policy is an essential step in understanding overall trends of gender inequality.

On the other side of the gap, men typically experience increased wages between 4% and 10% after having their first child (Killewald, 2012; Lundberg & Rose, 2002). The trends of layoffs resulting from the COVID-19 pandemic shed light on disparities more overarching than just differences in wages. In the United States, fathers were less likely to be laid off than mothers and non-parents by over two percentage points (Dias, Chance, Buchanan, 2020). These gaps in layoffs maintained the employment gaps between mothers, childless men, and childless women while exacerbating the disparity between fathers and mothers and fathers and non-parents. One explanation for the fatherhood bonus is an increase in gender-specific specialization in the home after childbirth. The father reduces time spent on household labor and increases his labor market specialization, resulting in increased productivity and wages (Rossin, 2011). In general, having children typically increases gendered divisions of labor in the home; however, in countries with more comprehensive family policies, there has been a convergence in men's and women's time use (Neilson and Stanfors, 2014). More specifically, while parents in most countries experience an increase in gendered-division of labor after childbirth, one study found that the disparities were more pronounced in the United States and Australia who, at the time, were the only two OECD countries to have no statutory paid family leave (Craig and Mullen, 2010).

The Impact of Parental Leave Policies

The motherhood penalty and the fatherhood premium make parenthood a consistent contributor to gender inequities in the labor market (Andersen, 2018). Broader access to paid parental leave supports women's return to the labor market and their long-term incomes while also lowering infant mortality rates (Nandi et al., 2018). However, this relationship is curvilinear (Budig, Misra, and Boeckmann, 2016). Countries with moderate leave lengths between 50 and 156 weeks have the smallest motherhood penalties, while countries providing no or less leave or leave longer than 156 weeks have penalties exceeding 6% per child (Budig, Misra, and Boeckmann, 2016). The lessened penalty results from moderate leaves increasing workplace attachment (Budig, Misra, and Boeckmann, 2016). Short leaves cause many women to leave employment to care for their children, and long leaves are linked to decreased employment continuity and earnings (Budig, Misra, and Boeckmann, 2016). Furthermore, cultural attitudes surrounding parental leave affect this relationship. Mothers' earnings are higher when cultural support for women's participation in the labor market is high. They have a less positive relationship when cultural attitudes reflect the male breadwinner and female caregiver model (Budig, Misra, Boeckmann, 2012).

While literature consistently links paid parental leave to a lower motherhood penalty, unequal access to leave can exacerbate gender and class gaps. In countries like the United States with unpaid or partially paid parental leave, lower-income families may not be able to use the leave. Mothers may also exit the workforce altogether when faced with difficulty finding and funding childcare (Misra and Strader, 2013). Overall, paid and unpaid leave do not confer the same benefits to mothers' workforce participation (Nandi et al., 2018). Thus, it is necessary to

recognize that maternity leave may increase economic disparities if poor mothers cannot afford to utilize their unpaid leave (Rossin, 2011).

Similarly, unequal emphasis on maternity leave offerings without equal opportunities for fathers can increase the earnings gap between men and women. Some policies differentiate how much leave is available for mothers and fathers explicitly, offering more parental leave to mothers than fathers or only offering maternity leave at all. That creates an extremely pronounced gender disparity when comparing non-traditional family structures. For example, female same-sex couples may receive far more time off than male same-sex couples. Additionally, adoptive mothers may take more leave than men, even though there is no pregnancy-related justification for their longer leave. Other unequal parental leave divisions may appear equal by granting mothers and fathers the same amount of parental leave but providing birthing mothers with additional time off to physically recover from childbirth. In either form, parental leave policies that grant more time to women than men reproduce gender biases in the workplace and establish the division of household care work after parenthood. With heterosexual couples, by setting aside significant leave for mothers and much smaller amounts for fathers, once fathers return to the workplace, mothers inevitably become the primary caregiver until their leave is exhausted. In doing so, parental leave policies can promote women's greater involvement in childcare long term and reinforce men's focus on the labor market (Andersen, 2018).

These early divisions in the home are long-lasting, as research has shown fathers having access to paternity leave increases their engagement in childcare and development activities for many years of a child's life (Petts & Knoester, 2018). When parental leave policies at the company or government level award unequally large leaves to mothers, these regulations 'create norms about good motherhood and good fatherhood' (Ciccia & Verloo, 2012, p. 510). Regarding

the motherhood penalty, when fathers take leave, it reduces the within household wage gap and increases household wages (Andersen, 2018). If fathers overall start taking equal leave, this impacts the labor market as well, causing employers to view both male and female employees as caregivers, equalizing the burden of parenthood (Misra and Strader, 2013). Thus, parental leave policies at the national, state, or company level need to be analyzed not only by their length but also by who has access regardless of gender or income. Otherwise, paid parental leave policies could exacerbate the gender and wealth disparities they may intend to reduce.

Parental Leave in the United States: Uniquely Scarce

The United States dramatically lags behind other developed countries in the provision of family leave. It is the only OECD country that does not offer paid maternity leave at the national level and one of nine that does not provide paid leave for fathers (Adema et al., 2015). As a result, many American families rely solely on paid leave provided by their private employers. The reality for parents in need of time off to support their growing families is grim. Most private companies do not offer paid parental leave to their employees, and those that do often exclude low-income hourly workers, disallowing those who can least afford unpaid leave to take any time off (Adema et al., 2015). Further, employees in the highest-paid 10 percent of the workforce are four times more likely to have access to employer-provided paid leave than those in the lowest-paid 25 percent (U.S. Bureau of Labor Statistics, 2013).

According to the U.S. Bureau of Labor Statistics, as of March 2018, only 17 percent of workers had access to paid family leave, and 89 percent had access to unpaid leave. In addition to workers at private firms with more than 500 workers, state and local government employees had more access to leave (U.S. Bureau of Labor Statistics, 2018). With innumerable implications

of leave disparities on the labor market, family dynamics, and gender inequality, it is vital to understand the trends and impacts of parental leave policies in the private sector. These policies have evolved rapidly, with the number of U.S. women using paid leave increasing from 20 percent in the 1980s to 44 percent in the late 2000s (Byker, 2016). Among larger companies, 72% of the 2018 Fortune 500 list offered some paid parental leave, with most companies providing substantially more leave for mothers than fathers resulting in the average length of leave for mothers to more than double that of fathers (Kaufman and Petts 2020). This pattern undoubtedly reinforces gender norms within companies and households while also weakening women's workforce attachment. Even at the United States' largest companies, their average of 10 weeks of leave for mothers is astonishingly short when compared to leave provided on a national scale in other OECD countries who, on average, provide almost a year of paid parental leave (Kaufman and Petts, 2020; Waldfoegel, Doran, and Pac, 2019).

Existing United States Family Leave Policy

PDA and FMLA

The United States has only two federal policies that protect new parents, The Pregnancy Discrimination Act (PDA) and The Family & Medical Leave Act (FMLA). The PDA, passed in 1978, requires that employers treat pregnant employees as they would any employee with an illness or disability. While this does not guarantee job protection for birthing mothers who take time off, it made it illegal for employers to fire, refuse to hire, or exclude women from promotions solely because they were pregnant (National Partnership for Women & Families, 2005). The FMLA, however, is a federal law that provides job security to both moms and dads who take time off after the birth or adoption of a child. Enacted in 1993, the FMLA grants

eligible workers up to 12 weeks of unpaid job-protected leave. While this act has increased the economic security of working parents, many do not qualify. The FMLA requires that parents have been with their employer for at least one year, have worked at least 1250 hours in the previous year, and that their workplace contains over 50 employees within a 75-mile radius (National Partnership for Women & Families, 2016). Based on these criteria, as reported by the Department of Labor in 2012, only 59 percent of workers were qualified for leave, and only 16 percent of the eligible workers took their leave (Byker, 2016).

There is a large class-based disparity between the number of workers who have access to FMLA leave and those who end up choosing to take it. One survey found that only 39 percent of parents and 35 percent of mothers are eligible for and can afford to take their unpaid FMLA leave (Institute for Child, Youth and Family Policy, 2016). Furthermore, only 25 percent of Hispanic mothers and 30 percent of African American mothers can afford to take this time off (Institute for Child, Youth and Family Policy, 2016). While the FMLA certainly benefits working parents by offering job protection for those who take unpaid leave, many of the most vulnerable fall through the cracks. Nearly one-tenth of workers who do not take the unpaid leave that they are entitled to end up on public assistance, with 25 percent of poverty spells beginning with the birth of a new child (29 USC § 2601). The United States not only lacks a mandate for paid leave for parents, but it is clear that the policies that exist to protect parents in times of unpaid leave are largely insufficient as well.

Legislation at the State Level

In 2002, California became the first state to implement a paid family leave program. As of January 2021, ten states have done the same, including: New Jersey, Rhode Island, New York,

Washington State, the District of Columbia, and Massachusetts. Connecticut, Oregon, and Colorado have policies that will come into effect in a few years, so by 2024, 20% of states will have their own paid parental leave programs, leaving most parents to rely on their employers for paid leave (Boesch, 2021). The existing state policies offer an average of 9.7 weeks of paid leave for parents. Connecticut, Oregon, and Colorado plan to implement policies of 12 weeks of leave with an additional 2-4 weeks for mothers who experience health complications during their pregnancies or births. These policies are funded by payroll contributions, which lessen the financial burden of paid leave for employers and potentially reduce their biases against mothers (Waldfoegel, Doran, and Pac, 2019). While these policies benefit a small segment of the US population and pale in comparison to the offerings of similarly sized economies, they have had promising results. After implementing their paid leave policies, California and New Jersey observed an increase in mothers' labor-force attachment, particularly among less-educated women (Byker, 2016). California also saw an increase in the amount of leave taken by parents. Mothers' leave-taking doubled, while fathers' leave-taking increased by 46% (Waldfoegel, Doran, and Pac, 2019). While the current paid leave policies at the state level hardly extend protections to most citizens, they have provided further evidence of their impacts on labor attachment, as seen in other countries.

The Legality of Gender Unequal Leave Policies

In most of the United States, parental leave policy is dictated by private companies. As mentioned previously, these policies are commonly gendered, with mothers receiving far more leave than fathers (Kaufman and Petts, 2020). Kaufman and Petts highlight that these policies “are clearly gender biased, are likely legally non-compliant, and would potentially be at risk of a

discrimination lawsuit” (Kaufman and Petts, 2020, 14). However, since their data collection in 2018, many parental leave policies have been declared discriminatory in class action lawsuits which could cause sweeping changes in corporate parental leave policy. Many of these cases use the argument that gender differences in parental leave policies discriminate against fathers. Estee Lauder and CNN have changed their policies following settled lawsuits claiming that their gender unequal policies were discriminatory (Scheiber, 2019). More recently, JPMorgan Chase settled a class-action lawsuit following the plaintiff’s claim that their gender neutral policy applied to primary and secondary caregivers was implemented in a discriminatory fashion by only considering birth mothers as primary caregivers (Scheiber, 2019).

These high-profile cases could make waves across industries as companies try to avoid similar lawsuits. Many companies have started shifting to more gender-equal parental leave policies following new U.S. Equal Employment Opportunity Commission (EEOC) guidelines in 2014. The agency cautioned that employers should distinguish between pregnancy-related leave, typically six to eight weeks to recover from childbirth, from any other parental leave. They further outlined that businesses cannot lawfully exclude non-birth parents from leave to bond and care for a new child (McGregor, 2019). It is vital to examine how companies adapt their parental leave policy in light of these developments.

Methods

Data Collection and Classification

A large portion of this paper’s methods is modeled off of the research by Gayle Kaufman and Richard J. Petts in their article “Gendered parental leave policies among Fortune 500 companies,” to replicate aspects of their research and compare changes in company policies

since 2018. I gathered this sample from Forbes Magazine's Fortune 500 list for 2020 (<https://fortune.com/fortune500/2020/search/>). The Fortune 500 list ranks the top US companies by their revenues in any given year. From the Forbes list, I gathered each company's annual revenue, number of employees, headquarters location, industry, and the gender of the company's CEO.

To find information about companies' parental leave policies, including the different lengths of leave for parents and the year new policies were implemented, I conducted internet searches. I used keywords such as 'parental leave,' 'maternity leave,' 'paternity leave,' and frequently specified 'weeks' in the search as well. I often arrived at either a company's benefits page, a company press release about a policy change, a news organization reporting about a company's parental leave policy, or organizations like the National Partnership for Women and Families (NPWF). I prioritized information about leave policies from a company's website. Next, I searched through NPWF articles because their data is acquired by allowing companies to self-report their policies. If I could not find information at that point, I would turn to reputable news sites like the New York Times and the Washington Post, for example. I excluded crowd-sourcing sites like Fairygodboss, Indeed, and Glassdoor that frequently appeared on these internet searches. Ultimately, 58% (131) of the information about the duration, implementation, and classification of leave policies were found on company websites, with the additional 32% (72) and 10% (24) found through the NPWF and news sites, respectively. If I could not find the information I needed about a company from those sources, I excluded it from the sample, resulting in this paper's 227 company sample size.

Measuring Gendered Outcomes

To measure how Fortune 500 companies gender paid parental leave policies, I notated the weeks of leave offered as maternity leave, paternity leave, disability leave, primary caregiver leave, or secondary caregiver leave. I listed paid leave designated for mothers or fathers specifically under maternity or paternity leave. Additionally, I categorized paid time off available to all parents regardless of gender as both maternity and paternity leave. I listed time off designated for birthing mothers, commonly referred to as short-term disability or medical leave, as disability leave. Lastly, I recorded companies that opted for primary and secondary caregiver divisions in paid leave rather than an explicitly gendered model under primary caregiver leave and secondary caregiver leave.

I used the typology created by Kaufman and Petts to categorize the types of leave at Fortune 500 companies based on how parental leave policies varied by gender. As explained in Table 1, gender equal policies provide equal amounts of paid leave regardless of a parent's gender. They are often referred to as 'parental' leave policies rather than maternity or paternity leave. Gender modified policies have equal leave for all parents but provide additional paid leave to birthing mothers in the form of short-term disability leave or medical leave. Most companies in this category provided 6-8 weeks of leave for birthing mothers, with eight weeks for mothers who had cesarean deliveries and six weeks for mothers who had vaginal births. However, some companies provided more disability leave for birthing mothers, in one instance reaching 36 weeks of additional paid leave. Gender unequal low and gender unequal high policies are defined as having more leave for mothers than fathers. Gender unequal high policies are those where the difference between mothers and fathers exceeds eight weeks. Gender neutral policies assign paid parental leave based on whether a parent is considered a primary or secondary caregiver. Lastly, none represents companies that provide no paid parental or disability leave.

Table 1. Paid Parental Leave Typology

	Description	Observed Weeks of Leave for Mothers (or Primary Caregivers)	Observed Weeks of Leave for Fathers (or Secondary Caregivers)	Difference between Mothers and Fathers
Gender Equal	Companies that provide equal periods of paid leave to mothers and fathers	1 - 52	1 - 52	0
Gender Modified	Companies that provide equal periods of paid leave to all parents plus a minimum additional 6–8 weeks to birthing mothers	0 - 36	0 - 20	6 - 8 or more
Gender Unequal Low	Companies that provide more paid leave to mothers than fathers, and the difference in leave offered is 8 weeks or less	1 - 24	0 - 16	8 or less
Gender Unequal High	Companies that provide more paid leave to mothers than fathers, and the difference in leave offered is more than 8 weeks	10 - 26	0 - 12	9 or more
Gender Neutral	Companies that offer paid leave to primary and secondary caregivers	6 - 26	0 - 12	4 - 26
None	Companies that provide no paid leave to parents	0	0	0

Table 1 is modeled off of the typology table used by Gayle Kaufman and Richard J. Petts (Kaufman and Petts, 2020, 6).

Data Coding

In addition to the length and typology of paid parental leave at Fortune 500 companies, I wanted to analyze how companies' characteristics related to their leave policies. I collected the annual revenue, measured in millions, and the number of employees for each company from the Fortune 500 data as two ways to measure company size. I measured company location by notating the headquarters' location, specifically the state, from the Fortune 500 list. I then created a dichotomous indicator for whether or not a company's headquarters was in one of the ten states

that mandate some form of paid parental leave. Companies headquartered in a state without state-level leave were coded as 0, and those that were located in one of the ten states that did were coded as 1. I also grouped companies into nine industry categories: communications, consumer, energy, financial, healthcare, industrial, insurance, materials, and technology. I created an additional dichotomous variable for companies with a female CEO, coded as 1, and those with a male CEO, coded as 0. Lastly, companies with parental leave policies that changed in or after 2018 were recognized and recorded as 1, and companies that had not changed were recorded as 0.

Analysis

I present a summary of paid parental leave at Fortune 500 companies, using a combination of Microsoft Excel and R to calculate leave averages and create the figures and tables in this paper. I then analyzed whether the average duration of leave differed by company size, location, industry, CEO gender, and whether the policy has changed in or after 2018. Finally, I compared these findings, including the calculated averages, to Kaufman and Petts' to determine how policies have changed over time. I then used R software to run a significance test for the change in average maternity and paternity leaves between Kaufman and Petts' findings and my own.

Results

Of the 227 companies that I have complete data on, 96% (n=219) provide some form of paid leave for their employees. Overall, mothers have access to an average of 8.75 weeks of paid parental leave, with birthing mothers having access to an additional 7.58 weeks of

medical/disability leave if they meet their company's criteria. Fathers have, on average, access to 6.67 weeks of paid parental leave. Among the 21 companies with gender neutral policies, primary and secondary caregivers, on average, have access to 13.82 and 3.86 weeks of paid leave, respectively. Summary statistics for all variables are below in Table 2.

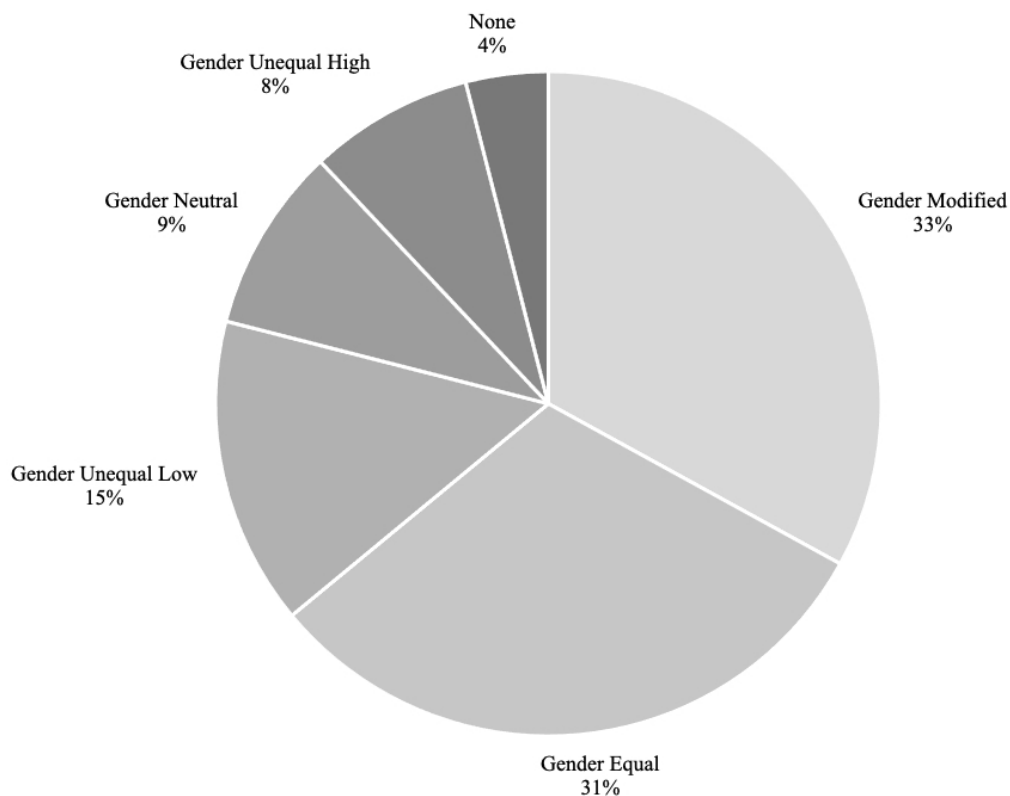
Table 2. Summary Statistics

Variables	% of Sample	N	Mean (Standard Deviation)
Overall Sample	100%	227	
Policy Classification			
Gender Equal	30%	69	
Gender Modified	34%	77	
Gender Unequal Low	15%	33	
Gender Unequal High	8%	19	
Gender Neutral	9%	21	
No Leave	4%	8	
Industry			
Communications	2%	5	
Consumer	28%	64	
Energy	12%	28	
Financial	14%	31	
Healthcare	12%	26	
Industrial	11%	25	
Insurance	8%	18	
Materials	4%	10	
Technology	9%	20	
Number of Employees (in thousands)			83.93 (174.93)
Revenue (in millions)			43,810.93 (62,648.67)
CEO's Gender			
Male	93%	211	
Female	7%	16	
HQ in State with Paid Leave	43%	97	
Changed Policy During or After 2018	25%	57	

Figure 1 shows the categorization of parental leave policies for companies in the sample. Gender equal policies represent 31% of the sample, and gender modified (33%) is the most common policy type. The majority of companies (64%) offer equal parental leave to mothers and fathers, and some provide birthing mothers with disability leave in addition to their parental leave. A smaller portion of the sample (23%) offers more leave to mothers than fathers, with 8%

of companies having a gender unequal high policy and 15% having a gender unequal low policy. Relatively few companies (9%) have gender neutral policies.

Figure 1. Parental Leave Policy Gender Classification



As presented in Table 2, 43% of the sample is headquartered in states with paid parental leave mandates that are either already in effect or, in the case of Connecticut, Oregon, and Colorado, will be implemented in the next few years. Table 3 shows the average difference in weeks between companies headquartered in states with paid parental leave policies and those who are not. Companies whose headquarters are in states with paid leave requirements have over 25% longer maternity leave with 10.49 weeks on average compared to the 7.59 weeks provided in states without paid leave. On average, fathers in states with paid parental leave laws have

access to over 40% more leave, on average, with 8.88 weeks compared to 5.2 weeks in other states. The average amount of disability leave for birthing mothers is relatively consistent, with less than one-week variance between the two groups.

Table 3. Average Leave (Weeks) by Headquarter Location

HQ Location	Maternity	Paternity	Disability	N
Overall Sample	8.75	6.67	7.58	227
In a State without Paid Leave	7.59	5.20	7.86	130
In a State with Paid Leave	10.49	8.88	7.16	97

Regarding how company size relates to the average amount of leave, as shown in Tables 4 and 5, the number of employees had a relatively inconsistent relationship compared to revenue. Similar to results discussed previously, disability leave did not vary much as the revenue of companies changed. The average weeks of leave available to both mothers and fathers increases as revenues grow from \$0-\$100,000 million. However, there is a steep decline in average weeks of maternity leave by over 30% at companies whose revenues exceed \$100,000(M).

Table 4. Average Leave (Weeks) by Revenue

Revenue (in Millions)	Maternity	Paternity	Disability	N
Overall Sample	8.75	6.67	7.58	227
0-10,000	8.14	5.63	6.75	47
10,001-15,000	8.61	6.70	7.76	50
15,001-25,000	8.97	7.20	6.44	39
25,001-50,000	9.70	7.00	7.27	35
50,001-100,000	10.43	7.52	7.67	26
>100,001	7.08	6.46	10.15	30

Table 5. Average Leave (Weeks) by Number of Employees

Number of Employees	Maternity	Paternity	Disability	N
Overall Sample	8.75	6.67	7.58	227
0-5,000	6.88	4.38	3.33	10
5,001-10,000	12.21	9.61	7.44	23
10,001-15,000	7.36	5.05	7.56	22
15,001-20,000	7.75	6.00	6.67	23
20,001-25,000	8.50	6.60	8.00	10
25,001-35,000	8.25	5.90	7.18	22
35,001-45,000	9.73	8.00	7.00	15
45,001-55,000	8.46	7.15	7.60	15
55,001-75,000	9.10	7.90	10.88	25
75,001-100,000	8.69	5.85	7.00	16
100,001-500,000	8.23	6.05	7.59	44
>500,001	8.00	6.00	9.00	2

Parental leave also largely varies by industry (See Table 6). Financial and Technology companies were significantly above the sample's average in both maternity and paternity leaves. Technology companies nearly double the sample's average parental leave with an average of 14.94 weeks of maternity leave and 12 weeks of paternity leave. Financial companies average over 25% above the sample with 11.92 weeks of maternity leave and 9.40 weeks of paternity leave. Insurance, industrial, and healthcare companies have the shortest maternity leaves available at 21%, 30%, and 32% below the sample average, respectively. With paternity leave, industrial and materials companies were the lowest relative to the sample average by 27% and 33%. In contrast to their relatively short parental leave averages, the healthcare industry was the only industry to exceed the sample average in disability leave significantly. Healthcare companies offered an average of 9.56 weeks of additional disability leave for birthing mothers.

Table 6. Average Leave (Weeks) by Industry

Industry	Maternity	Paternity	Disability	N
Overall Sample	8.75	6.67	7.58	227
Communications	8.00	8.00	7.67	5
Consumer	8.77	5.95	7.11	64
Energy	8.15	5.63	7.50	28
Financial	11.92	9.40	7.60	31
Healthcare	5.92	5.68	9.56	26
Industrial	6.10	4.90	7.63	25
Insurance	6.94	6.06	7.00	18
Materials	8.10	4.50	7.00	10
Technology	14.94	12.00	8.14	20

Only 7% of the sample companies have female CEOs. Companies with female CEOs have approximately 7% shorter maternity leave offerings and approximately 20% shorter paternity leaves when compared to companies with male CEOs. However, companies with female CEOs provided 40% more weeks of disability leave than the sample average with 12.6 weeks.

Table 7. Average Leave (Weeks) by CEO's Gender

CEO Gender	Maternity	Paternity	Disability	N
Overall Sample	8.75	6.67	7.58	227
Male CEO	8.82	6.76	7.28	211
Female CEO	8.20	5.53	12.60	16

Lastly, policies passed during or after 2018 provide longer leaves, on average. New policies increased maternity leave by 20% compared to those who remained unchanged. Paternity leave among companies who updated their policies is over 30% higher than those who did not. While disability leave length increased slightly for each consecutive year, overall medical leave length remained within one week of the sample average for all groups.

Table 8. Average Leave (Weeks) for New Policies

Year Policy Introduced	Maternity	Paternity	Disability	N
Overall Sample	8.75	6.67	7.58	227
Unchanged Policies	8.22	5.95	7.69	170
All Changes Since 2018	10.22	8.65	7.41	57
2018	8.93	8.00	7.15	30
2019	11.71	9.43	7.50	14
2020/2021	11.38	9.23	8.17	13

Discussion

The key goals of this research were to analyze the parental leave policies at Fortune 500 companies, how they differ based on gender, the company-specific factors that may influence them, and how policies have changed over time compared to the findings of Kauffman and Petts. Ultimately, 96% of this sample of Fortune 500 companies provided some form of paid parental leave to employees. While 30% of companies had gender equal policies, 57% of leave policies gave mothers more time than fathers. The most common leave type, gender modified (34%), does so by granting parents equal parental leave but grants birthing mothers additional time off, most commonly 6-8 weeks, for medical leave. Gender unequal low policies (15%) have a near-identical outcome, granting mothers more leave than fathers, but with the difference being less than eight weeks overall. The starkest gender difference was only present in 8% of the sample, with gender unequal high policies that exceeded eight weeks in the difference between mothers and fathers. A similarly small percentage of the sample (9%) used a gender neutral model, granting more time to primary caregivers than secondary caregivers rather than gender the parents in question.

Compared to Kaufman and Petts's findings based on the 2018 Fortune 500 list, the types of policies at companies have significantly changed. As shown in Table 9, the percentage of

gender unequal high and gender neutral policies is similar, at 10% and 8%. The percentage of companies with no paid parental leave policy was significantly larger in their analysis at 28%. Likely, this is due to their method of contacting companies to request their policy information in addition to the internet searches I conducted solely. I suspect that it is more difficult to find companies explicitly stating they do not offer paid parental leave on their company website than to find companies that publicize their large amounts of leave as a competitive employee benefit. However, the most intriguing evolution between our results is the shift in the relative percentages of the gender equal, gender modified, and gender unequal low categories. Kaufman and Petts found that among the three, gender unequal low was most frequent at 25%, followed by gender equal at 17%, and gender modified at 12%. In my findings, gender modified and gender equal spiked to 34% and 30%, respectively, with gender unequal low falling to only 15%.

Table 9. Policy Classification Comparison

Policy Classification	Kaufman and	
	Petts % (N)	Sample % (N)
Gender Equal	17% (60)	30% (69)
Gender Modified	12% (42)	34% (77)
Gender Unequal Low	25% (88)	15% (33)
Gender Unequal High	10% (35)	8% (19)
Gender Neutral	8% (28)	9% (21)
None	28% (99)	4% (8)
Overall N	353	227

Given that 25% of my sample changed their parental leave policy after 2018, these shifts are incredibly interesting. The shift towards more gender equal or gender modified policies can be seen in the difference between the average leave amounts from both years. As shown in Table

10, Kaufman and Petts found that mothers had access to an average of 8.75 weeks among companies who provided some paid leave, while fathers had access to 5. The gap between mothers and fathers is smaller in my findings, with mothers having access to an average of 9.11 weeks of paid leave and fathers having access to 6.94 weeks. After running a one-sample t-test on the difference in the average weeks of maternity and paternity leave, both are statistically significant. The change in paternity leave is much more so, indicating that the closing gap between maternity and paternity leave is primarily due to more leave being available to fathers.

Table 10. Mean of Companies Who Provide Some Paid Leave Comparison

Leave Type	Kaufman and Petts Mean	Sample Mean	P-Value
Maternity	8.75	9.11	0.046
Paternity	5	6.94	$4.27 \times 10^{-6} \approx 0$
N	353	227	

With companies transitioning to more gender equal and gender modified policies, parental leave is becoming more balanced overall for mothers and fathers. However, in the case of gender modified policies, mothers have access to additional paid leave in the form of disability leave, which these averages do not reflect. This expanding proportion of companies with gender equal policies may reduce the motherhood penalty and the fatherhood bonus. Thus, reducing gender inequalities by limiting gender biases in the workplace and the unequal divisions of household labor that frequently coincide with parenthood. This shift towards more gender equal and gender modified policies compared to gender unequal low policies decreases explicit gender discrimination in company policies as well. Seemingly, the new EEOC guidelines and large class action lawsuits may have incited this shift by Fortune 500 companies.

An increase in the proportion of gender equal policies clearly benefits gender equality in the labor market. However, the shift from a higher percentage of gender unequal low policies to more gender modified policies may not be as constructive. A significant amount of literature highlights the effects of mothers taking more leave than fathers on both household divisions of labor and workforce inequalities. By allowing mothers to take more time off than fathers, companies can promote a woman's stronger involvement in childcare and reinforce a man's focus on the labor market in the long term, effectively projecting norms about motherhood and fatherhood onto their employees (Andersen 2018, Ciccio & Verloo, 2012). Furthermore, fathers having access to equal amounts of leave reduces workplace biases and resulting gender inequality by changing the perspective that women are the default caregivers and, thus, suffer the most significant labor market consequences for parenthood (Misra and Strader, 2013). After many class-action suits found gender unequal low policies to be discriminatory, gender modified policies may seem like a simple language switch for companies. They can still provide the same additional 6-8 weeks of leave to mothers alone as long as that leave is referred to as disability or medical leave instead of parental or bonding leave. Gender modified policies, thus, have a very similar impact on gender inequality compared to gender unequal low policies. So, the change in policy type from Kaufman and Petts' findings in 2018 to my results in 2020 show some positive trends towards an equal burden of parenthood. However, a trend towards most companies offering gender modified parental leave may prove to be counterproductive. By removing gender as the deciding factor in unequal leave, gender modified policies become more challenging to change. For example, the less explicit gender difference in gender modified policies makes it more difficult for class-action lawsuits to have the same effect on company policy as they have in the past.

Disability leave for birthing mothers very likely will sound more palatable as a gendered difference in parental leave than simply allowing 8 additional weeks in maternity leave relative to paternity leave. This can be seen with gender neutral policies among Fortune 500 companies, which granted primary caregivers on average over 10 additional weeks off when compared to secondary caregivers. Even though mothers are typically assumed to be the primary caregivers, the gender neutral terms in these policies cloud the severity of the gender disparity they can create. In a similar way, by transitioning from gender unequal policies to gender modified policies the explicit gender discrimination in gender unequal policies that Kaufman and Petts highlight as a “risk of a discrimination lawsuit” is now masked but has the same impact on labor force disparities for mothers. Thus, I would argue that the most effective way for companies to reduce gender inequalities among their employees would be to increase the amount of paid leave to non-birthing parents, typically fathers, to match that of birthing mothers.

Company characteristics also had interesting relationships with average amounts of parental leave. With industries, my results echoed Kaufman and Petts’ in that technology companies provided the highest average amount of weeks to both mothers and fathers at 14.94 and 12 weeks, respectively. However, finance companies in my results were also well above average at 11.92 and 9.40 weeks. These findings are not surprising as finance and technology companies rely on highly skilled and educated employees as a large portion of their workforce. Research has previously shown that employees in the highest-paid 10 percent of the workforce are four times more likely to have access to employer-provided paid leave than those in the lowest-paid 25 percent (U.S. Department of Labor 2013). Furthermore, as Kaufman and Petts mentioned, technology companies frequently provide more work-family benefits as a way to compete for highly qualified employees (Thébaud and Halcomb, 2019).

In addition to using the number of employees as a metric for company size, I also examined the relationship between company revenue and parental leave outcomes. In contrast to Kaufman and Petts, the number of employees at a company in my findings did not have a discernible pattern in its relationship to parental leave. However, the relationship between company revenue and average weeks of parental leave was curvilinear. The average amount of maternity and paternity leave increased steadily along with revenue before dropping below the sample's overall average when companies' revenues exceeded \$100,000 million. Companies in that category include Walmart, Amazon, Exxon Mobil, and CVS Health, for example. Given the literature about unequal access of leave to low-income workers, it is likely that these companies have lower average benefits because they rely on a significant amount of low-wage labor. The interactions of industry norms and the socioeconomic status of a company's employees could be a fascinating area for further research.

Lastly, a company's headquarters location and the gender of their CEO have critical implications for how policy context outside of a company and female achievement within a company can influence gender equality. Consistent with Kaufman and Petts' findings, companies with headquarters in states that mandate some form of paid parental leave are more likely to provide paid leave. Furthermore, the overwhelming majority of my sample offers some form of parental leave, so it is significant that 43% of that sample is in one of only ten states that provide some paid parental leave. That overrepresentation of less than one-tenth of the states further points to the influence of public policy context on company policy outcomes. Additionally, the average maternity and paternity leaves are three weeks longer in states with some form of paid parental leave policy, and the gap between mothers and fathers is smaller.

Within companies, I analyzed the influence of a female CEO on parental leave. While the percentage of the sample with a female CEO is small (7%) and, thus, difficult to form a conclusion from, the relationship appears to be a negative one. Companies with a female CEO have less leave than those with male CEOs and a larger gap between maternity and paternity leave. This trend could be further evidence that an increase in female achievement is not sufficient to combat gender inequalities in the workplace, especially between mothers and fathers. In the United States, mothers continue to earn less than childless women even as their educational levels and labor market experience has increased, with the motherhood penalty rising from 8% to 14% between 1986 and 2014 (Jee, Misra, and Murray-Close 2019). Based on trends in these findings, female achievement alone does not seem to be effective in changing company policies surrounding parental leave. Instead, public policy is much more effective in balancing the effects of having a child.

Conclusion

Most of the companies in the Fortune 500 provide some form of paid parental leave. This leave is also likely to be gendered, with only 31% of companies providing equal leave to mothers and fathers. Additionally, only 9% of companies have gender neutral policies, although those are often implemented in a gendered way by assuming mothers are primary caregivers. Paid parental leave is usually longer and more gender-balanced for companies in technology or financial industries and those headquartered in states that provide some form of paid parental leave. Companies with male CEOs also have longer leaves on average. Lastly, companies that have larger revenues not exceeding \$100,000 million have increasingly longer leave as well. Between 2018 and 2021, 25% of companies updated their paid parental leave policies, with a drop in

gender unequal policy types and a trend towards more gender equal and gender modified policies.

This study was limited by the relatively small sample size that I captured within the Fortune 500. With access to resources like a research team to individually contact companies, the sample size would likely be more extensive and contain more companies that provide no paid parental leave. Furthermore, the Fortune 500 is not an accurate depiction of the average paid parental leave policy in the United States. These findings likely overstate the average length of leave for companies overall when access to parental leave in the United States is significantly tied to socioeconomic status. Future research on the availability of parental leave at companies smaller than those in the Fortune 500 could better represent what paid parental leave looks like in the United States overall. Furthermore, while many companies are changing their parental leave policies, it would be highly beneficial to understand why they choose to do so. This research suggests that it may be because of industry competition for employees, fear of class action lawsuits, or more progressive legislation in their state overall. Still, there is no conclusive evidence to confirm any of these hypotheses.

These findings have important implications for understanding the current state of paid parental leave in the United States and what may motivate its evolution over time. Public policy contexts and industry norms are critical in determining the length and type of paid parental leave. Women's achievement, however, is not related to equal leave policies at Fortune 500 companies, and it also is not associated with a reduction in the motherhood penalty and resulting gender inequalities (Jee, Misra, and Murray-Close, 2019). If companies continue to shift to a gender modified, rather than gender equal, model, gender discrimination lawsuits will be a less successful means to change company policy. As competition over skilled talent only seems to

impact specific industries, it is clear that public policy is the key to increasing the length and gender equity of paid leave overall.

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