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The Female Payer:

Gender differences in characteristics among child support payers

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Abstract

Nonresident mothers who formally pay child support are becoming increasingly prevalent. If the profile of female payers differs from that of men or if their payment is motivated differently, existing gender-based child support policies and enforcement strategies face significant challenges. This study uses the payment framework of male compliance to map the differences between male and female payers of child support. The analysis applies discriminant analysis to a combination of register and fiscal data of separated parents. Whereas the separate aspects of the payment framework did not reach the threshold for acceptable discrimination, the full model revealed considerable differences between male and female payers. The aspect of willingness to pay showed the greatest discriminating power, suggesting that paying mothers have a higher willingness to do so than fathers. We conclude that while the discrepancies between nonresident mothers and fathers who pay child support can be partly attributed to demographic differences and residency patterns of children, differing motivations are also of importance.

Introduction

Until the end of 20th century, parental separation in Western society typically resulted in mothers taking up care and responsibility for children and fathers paying child support to contribute to their children's upbringing (Bernardi & Mortelmans, 2018). This highly gendered parenting pattern has undergone important changes over the past decades. On the one hand, the dominance of the traditional post-divorce family has given way to more gender-equal parenting. This is reflected in societal and legislative support for joint custody and a notable increase in childcare provided by fathers, both in intact and separated families (Bastaits & Mortelmans, 2014). On the other hand, the expansion of welfare state provisions for childcare along with the rise in female employment have expanded the role of mothers beyond that of caretaker (Carlson, 2018). Supported by the movement towards gender neutrality in custody proceedings, the past decades have therefore seen a notable increase in separated families where i) the father has a larger share of custody and ii) the mother pays child support, following a child support order (Bemiller, 2008).

Nevertheless, as nonresident mothers remain somewhat exceptional and are minimally represented in available data, the vast majority of child support research considers mothers only as the receiving parent (Vnuk, 2010). Apart from when a mother is deemed unable to take care of a child due to mental illness, substance abuse, etc., much remains unclear about nonresident mothers who formally pay child support. Considering they are a growing group of child support payers (Bemiller, 2008), both research and policy attention is warranted. If the profile of paying mothers differs from that of fathers or if mothers' willingness to pay differs from that of fathers, current child support policies and enforcement strategies – which were designed within and for the male payer system – will fail to apply sufficiently to mothers. Furthermore, it reinforces the gendered and unequal financial consequences of

divorce (de Regt, Mortelmans, & Marynissen, 2012), with women carrying the burden both as receivers and as payers.

This study adds to the limited research on paying mothers by mapping the differences between male and female child support payers in Belgium using combined register and fiscal data. In what follows, we firstly consider the gendered meaning of child support and introduce the theoretical framework of payment for fathers. We then test the applicability of this framework to women by gauging its strength in differentiating between male and female payers with discriminant analysis. Finally, the implications of our findings in terms of gender neutrality (or lack thereof) in child support policies are discussed.

Theoretical framework

The Gendered Meaning of Child Support

The past decades have seen notable societal change towards more gender neutrality in parenting roles. This is particularly salient in the organization of post-separation families, where the dominance of sole mother custody has made room for more shared care regimes (Claessens & Mortelmans, 2018a). Nevertheless, western society is not completely freed of the notion that women are better suited to care for children, whereas men are financial providers (Bemiller, 2008; Greif & DeMaris, 1990). These gendered expectations are especially tangible in the context of paying child support. For nonresident fathers, it has been found to underscore their power and beneficence as a provider - which remains a key element of fathering both in traditional and non-traditional family structures (Natalier & Hewitt, 2010, 2014). Nonresident mothers, however, often experience social stigma not being a primary or equal care-giver, and paying child support may then explicitly underscore their unconventional position (Babcock, 1998; Bemiller, 2005; Ferguson, 1994; Fischer & Cardea, 1981). Consequentially, rather than adhering to a formal child support order, nonresident

mothers often attempt to fit the ideal of mothering by being involved in day-to-day aspects of their children's lives or providing informal support - more so than nonresident fathers (Hawkins, Amato, King, & Family, 2006; Maccoby & Mnookin, 1992; Stewart, 1999). Nevertheless, in many countries, the number of nonresident mothers formally paying child support has been on a rise. According to the 2016 United States Current Population Survey, 20% of all resident parents were fathers (compared to 15% in 1999), and the percentage of resident fathers who received child support increased from 65% in 1999 to 74% in 2013 (Grall, 2013). Similar increases have been noted in Australia, where in 2009 already 12% of all registered child support payers and a quarter of new payers were women (CSA, 2009; Fehlberg, Millward, & Campo, 2010).

These developments raise the question if and how paying mothers differ from paying fathers. For one, there are potential policy issues. While child support policies have become predominantly gender-neutral in their phrasing and operations, gender-neutral policy does not necessarily have gender-neutral outcomes (Vnuk, 2017). For example, Skinner, Hakovirta, and Davidson (2012) indicate the presence of a gender bias in child support schemes that do not consider the income of the receiving parent. These systems (implicitly) assume that the mother contributes an equivalent proportion of her income through daily care, which, when she is the expected payer, could create a disincentive to pay. Another issue concerns enforcement systems aimed at correcting instances of non-payment, which may double the burden on female payers by stigmatizing an already unconventional group.

To gain better understanding of how these mechanisms are at play for paying mothers, more insight is needed in their profile and payment of child support. Some studies have tentatively suggested gender differences in this respect, based on the distinction between men's and women's experience of nonresident parenting (Kielty, 2006). Nevertheless, as of now, the lack of data on paying mothers implies a scarcity of research. This study aims to

increase our knowledge of nonresident paying mothers and gain insight in pitfalls surrounding gender neutrality in current child support schemes. To this end, we consider the substantiated framework surrounding father's child support payments as a baseline to investigate differences between nonresident male and female payers.

Framework of Compliance

Child support is an uncertain income source for the eligible parent, as - apart from automatic withholding of income as a compliance strategy (e.g. the US (Cancian, Meyer, & Han, 2011)) - correct payment is largely dependent on the cooperation of the liable parent. Many studies have therefore focused on non-compliance, addressing the question of what affects the payment of child support for liable fathers (e.g. Beller & Graham, 1986; Huang, Mincy, & Garfinkel, 2005; Mincy, Miller, & De la Cruz Toledo, 2016), and bringing forward a framework that relates the payment of child support to four factors: i) ability to pay; ii) willingness to pay; iii) the needs of the resident household; and iv) the characteristics of the child support and enforcement system (Meyer & Cancian, 2012) (Figure 1).

< Figure 1 about here >

The *ability to pay* child support has always been the most straightforward predictor of correct payment. Although a higher support amount is more beneficial for the economic well-being of the child, research has found that the heavier the burden of the obligation on a parent's earnings, the lower compliance - especially when finances are limited (Huang et al., 2005). As such, higher-earning parents show better compliance, as they generally pay lower proportions of their income than lower-earning parents (Bartfeld & Meyer, 2003; Meyer, Ha & Hu, 2008). Having stable employment is also beneficial for compliance, as it provides

stability in financial capacities and lifestyle (Juby, Billette, Laplante, & Le Bourdais, 2007). Of course, ability to provide child support is determined not only by the level and stability of financial resources, but also by the claims made on these resources. On the one hand, this pertains to (pre-separation) obligations such as debts and mortgages, which are a heavier burden when a household is reverted to one income. On the other hand, a liable parent may re-partner and have subsequent children who also place claims on his resources. Having a new family to support may significantly burden a parent's income and affect the ability to pay for the original child (Meyer & Cancian, 2012; Sinkewicz & Garfinkel, 2009), decreasing the probability that child support is paid (Craigie, 2010).

Apart from a decline in the ability to provide child support, new family responsibilities also affect *willingness to pay*. This is the second aspect of the payment framework, embedded in and to be understood through involvement (i.e. showing interest, spending time) with children: higher involvement is positively related to compliance (Furstenberg Jr, Nord, Peterson, & Zill, 1983; Nepomnyaschy & Garfinkel, 2010). However, the direction of this relationship remains unclear. On the one hand, one might see paying child support as a “down payment” - an entitlement to spend time with one's child(ren). Indeed, the findings of Nepomnyaschy (2007) showed that fathers who regularly paid child support increased their frequency of contact over time. On the other hand, maintaining frequent contact may reflect a strong underlying commitment to one's children, which is affirmed by paying child support (Cheadle, Amato, & King, 2010). Parents who see their children more often may also be more aware of their actual financial needs and therefore better uphold child support payments (Cheadle et al., 2010). Related findings suggested that when a nonresident parent could monitor (and agree with) how money was spent in the resident household, they were prepared to pay more (Nepomnyaschy, 2007; Weiss & Willis, 1985). Post-separation involvement with children is furthermore dependent on various

factors, such as the relationship with the child and the previous partner. Some researchers have shown that fathers are more involved with sons than daughters, which could explain why father's willingness to pay child support has been found, by some studies, to be higher when meant for a son (Cheadle et al., 2010; Manning & Smock, 1999; Rissanen & Aaltonen, 2018). As involvement by fathers seems to be greater with young children or when there are more children, child support compliance also tends to be higher if the separation occurred when the child was young and if there is more than one child due support (Meyer, Cancian, & Chen, 2015). Furthermore, previously married fathers have been found to adhere better to their child support obligation than previously cohabiting fathers (Meyer & Cancian, 2012). This is perhaps due to a lower risk of having commitments to other families (Manning, Smock, & Majumdar, 2004), or because men who opt to marry rather than cohabit are more invested in the "family unit" (Cheadle et al., 2010; Nock, 1995). Due to more equal financial capacities in cohabiting than married couples, previously cohabiting men are also generally worse off financially than previously married men after a relationship dissolution, potentially affecting their willingness to part with even more resources (Avellar & Smock, 2005; de Regt et al., 2012). Finally, if one re-partners or has new children, time restraints can reduce visitation with nonresident children from previous relationships (Juby et al., 2007; Manning, Stewart, & Smock, 2003) or have the parent "swap" families completely, thus lowering involvement and the willingness to pay (Meyer & Cancian, 2012; Stephens, 1996).

Needs of the resident parent's household (Bartfeld & Meyer, 2003) makes up the third aspect in the payment framework. First, the correct payment of child support is associated with financial possibilities of the eligible parent in terms of income and employment vis à vis the number of children requiring support. As long as the nonresident parent has the ability to pay, the likelihood that they actually pay is greater when the resident parent – and therefore the children – are in a more precarious financial position (Garasky, Stewart, Gundersen, &

Lohman, 2010). In this respect, it is again important to consider the context of increasing family complexity due to subsequent unions and multiple-partner fertility. Several studies found that the frequency of father-child contact declined when a mother re-partnered and the children thus acquired a stepfather (Juby et al., 2007; Meyer & Cancian, 2012). Re-partnering also dually affects child support payments, through 1) the decrease of the biological parent's involvement with the children, which reduces willingness to pay and 2) an increase in the household income of the resident parent, reducing economic needs. In this respect, Berger, Cancian, and Meyer (2012) noted a decrease in both yearly father-child contact and child support received by the mother when she re-partnered. If a resident parent has a child with a new partner, the liable parent may be even more reluctant to provide support that could potentially benefit a child who is not their own (Meyer & Cancian, 2012). Meyer, Cancian, and Cook (2005) also argued that the presence of a new spouse and children in the resident household negatively affected the relationship with the liable parent and, again, the motivation to provide child support.

The final aspect concerns the *societal, policy and enforcement context* where child support payments occur. Meyer and Cancian (2012) found that routine child support collection and stringent enforcement systems reduced the importance of the liable parent's willingness to pay and the needs of the resident household as determinants of child support payment. As such, ability to pay is generally considered the key factor of payment (Bartfeld & Meyer, 2003). However, most studies in this respect have been conducted in the USA and UK. Both countries have an intermediary agency collecting and forwarding child support, leaving minimal room for individual behavior to affect compliance (Rissanen & Aaltonen, 2018; Skinner & Davidson, 2009). In countries lacking such a formal system of collection and transfer (e.g. France, Netherlands and Belgium) one pays directly to the other parent (Skinner et al., 2012), creating more uncertainty in whether the payment actually occurs.

Furthermore, the UK child support scheme and several US states consider only the resources of the nonresident parent when calculating child support, in contrast to schemes taking the income and family situation of both the resident and nonresident parent into account (Claessens & Mortelmans, 2018a). Studying a non-agency and non-obligor focused context could therefore reveal other aspects of the payment framework as stronger determinants of compliance than was hitherto found.

Belgium is especially interesting in this respect. First, Belgian child support policy is court-based. While parents may privately decide on a child support amount, legal ratification (required to enforce payment) can only be provided by a judge (Skinner & Davidson, 2009). Meanwhile and contrary to most other Western countries, Belgium lacks a uniform calculation method; child support calculation is thus a discretionary matter. This continuously evokes debate on uncertainty and unfairness (Claessens & Mortelmans, 2018b), sentiments that heavily influence (and diminish) willingness to pay (Huang et al., 2005). Second, Belgium's gender-neutral custody laws stimulate the involvement of fathers in post-separation care. Joint legal custody was introduced in 1995, followed by joint physical custody as the judicial default in 2006 (Sodermans, Vanassche & Matthijs, 2013). Meanwhile, the default granting of custody to mothers attenuated in favor of the "best interests of the child". As such, whereas fathers used to only receive custody in the exceptional case of mother's incarceration, abuse or illness, Belgian judges are now expected to hold a neutral stance and consider aspects such as distance to schools, job demands, etc. (BFO, 2019). This has not only resulted in a doubling of the proportion of children in father sole and main custody (from 5% in 1996 to 11% in 2011 (Sodermans, Vanassche & Matthijs, 2013)), but also an extension of non-custodial motherhood beyond exceptional cases. Furthermore, even in equal joint physical custody the higher-earning parent can be ordered to pay child support, which is increasingly the case for more affluent mothers (Claessens &

Mortelmans, 2020). It is therefore unsurprising that we see a rise in the proportion of female child support payers, from 5% in 2008 to 7% in 2013 (own calculations). Third, a parent who pays child support can apply for a generous tax return on 80% of the yearly paid support amount. This motivates correct registration of a payment and provides a reliable data source for the study of formal child support payments, which is explained further in the next section.

Data & methods

Data

Our analyses used a longitudinal dataset comprised of a register sample from the Belgian Crossroads Bank for Social Security (BCSS) linked to fiscal information from individual tax returns. The original sample consisted of 60000 couples who experienced a divorce or separation either in 2008 or 2011. Both partners and their consecutive households were followed from one year prior to the separation up to 2013, providing a comprehensive set of information on socio-demographics, household composition and labor force participation from the BCSS, and income and monthly child support payments from tax returns.

Taking into account early post-separation variability in custody and child support orders (Smyth & Moloney, 2008), we first selected the 11864 ex-couples who had at least one dependent child prior to separation and where support was paid in the second year after separation. This minimized the risk of investigating temporary payments early after separation, while allowing time for new partnerships and fertility. To not confound child support with alimony or previous payments with new payments, we omitted 2918 couples who had children other than joint dependent children in the household prior to the separation and 2690 couples where one or both parents paid or received child support prior to the separation. This reduced the sample to 6256 couples. To correctly quantify the number of children for whom child support was paid, we further considered the 6215 couples where one

parent paid child support and all children lived with the same resident (non-paying) parent. Finally, we excluded two same-sex couples (to assess gender differences), 102 couples who re-partnered with each other within two years of the separation and 747 couples who only had children older than 21. This left us with a final subsample of 5364 child support payers, of which 346 (6.5%) were female.

Analytical Strategy

The first step in our analysis concerned translating the theoretical framework of payment into an analytical model that could be empirically tested with our dataset. The result is shown in Figure 2. In what follows, we first elaborate on the operationalization of the employed key variables, followed by a clarification of the analytical approach.

< Figure 2 about here >

Operationalization. All components, apart from the enforcement system, were operationalized with key variables. We operationalized the payer's *ability to pay* with four indicators. Personal income was measured as the net total amount per year. We opted for individual income rather than household income because, in Belgium, liability to pay child support is based on the individual's income irrespective of the financial means of other household members. We also considered the paying parent's employment status. This variable was constructed from an indicator of yearly work volume, ranging from 0 (*unemployed*) to 1 (*in full-time work for the entire year*), where we dummy-coded a work volume of 0 as unemployment, above .95 as full-time employment and the remainder as part-time employment. Competing obligations due to new family members concerned whether the parent had re-partnered and whether they had a new child, both dummy-coded. Regrettably,

data limitations restricted us from considering other potentially important claims, such as mortgages, rent, debts, etc.

The literature showed that *willingness to pay* is strongly linked to the payer's involvement with the child in question. As we lacked information on parent-child contact, be it as the amount of time spent together or a subjective assessment of closeness, we operationalized willingness to pay with five variables serving as proxies for the payer's ties to the ex-partner and child(ren). First, the presence of a new partner and/or children were again of importance, as they may motivate to swap families. Second, we controlled for the age of the youngest child and the gender of the child(ren). This last indicator was dummy-coded, representing whether the children were all boys, girls or mixed. Third, we controlled for parents' previous union (married or cohabiting) and whether the resident parent had a new partner and/or child, as we expected stronger ties when the resident parent did not also care for children from a different partner (Bartfeld & Meyer, 2003).

If a resident parent lives with a new partner, the nonresident parent may consider the *needs of the resident household* to be lower, due to gains in income (potential). Nevertheless, Belgian child support determination does not take into account a new partner's income, as this person has no legal duty to support the child. As such, we only considered the resident parent's personal net yearly income along with employment, dummy-coded as unemployed, in part-time or in full-time employment (see *supra*).

Enforcement system. As all data concerns payments in Belgium, the child support enforcement system (the collection of arrears and income withholding in case of non-compliance) is expected to affect all parents in the same way. Nevertheless, it could be the case that resident fathers are less motivated to pursue child support than resident mothers due to the societal expectations concerning fathers as providers, lower financial needs or

enforcement strategies being less established - and thus less well-known - for men. This can regrettably not be controlled for with our data.

Analyses. Using SAS 9.4, we first investigated how paying mothers and fathers differ on each individual key variable with an independent samples t-test for our continuous indicators, and a chi-square test for the categorical variables (see *infra*, Table 2). For the variables with three categories we ran post-hoc tests with a Bonferroni correction, where statistical significance was accepted at $p < .017$.

Next, we assessed the relative and total power of the framework in discerning between male and female payers by means of discriminant analysis (DA). Using this approach, gender is modelled as the dependent variable and an assessment is made of the ability of the independent variables to classify (i.e. differentiate between) payers based on gender. This technique is especially useful for our sample, because i) we lack information on liability and thus cannot model payment as the dependent variable, ii) it is robust for unequal group size when the relative group sample sizes are representative of their sizes in the overall population and iii) it does not make the strong normality assumptions that e.g. MANOVA does (Lix & Sajobi, 2010). Nevertheless, the choice for DA is not merely data-driven. First, as the payment framework is generally used to assess compliance (e.g. Bartfeld & Meyer, 1994; Hodges, Meyer & Cancian, 2020), we offer a novel approach not only to the payment framework, but also to the evaluation of gender differences in child support payment. Rather than simply judging how gender relates to compliance, DA allows for a far more elaborate and in-depth consideration of differences on a wide array of aspects. Second, by using DA in this sense, we add to the limited – but nevertheless tried and tested – social science research which considers gender as a classification variable (i.e. to identify gender differences in

professional identity (Healey & Hays, 2012) or party roles (Fowlkes, Perkins, & Rinehart, 1979)). As such, we consider DA highly applicable for our research aims.

To clarify DA's approach to classifying subjects by gender, Table 1 firstly introduces all possible classification outcomes pertaining to gender.

< Table 1 about here >

In order to classify subjects, DA formulates a probability cut-off point. With a cut-off point of e.g. 51%, any subject with an estimated probability of being male greater than 51% would be so classified. We estimate these probabilities by fitting separate logit models for ability to pay, willingness to pay and needs of the resident household, followed by an estimation of the full model (see *infra*, Figure 2). How well the classification works in each of these models is then assessed by the percentage of correctly classified subjects, which is quantified by sensitivity (percentage of actual men correctly classified as men) and specificity (percentage of women correctly classified as women). This implies plotting the sensitivity of each possible cut-off point against its specificity with a ROC curve. The actual strength of differentiation – i.e. the ability of each model to discriminate between male and female payers – is then expressed through the Area Under the Curve (AUC) value, which assesses each model's explanatory power (Steyerberg, 2009). Finally, we compared the discrimination strength of each separate model to an uninformative model (without discrimination) on the one hand and to our full model on the other. As all models were nested, this could be done by assessing the ROC contrast estimation value and -2 log likelihood value of each model, along with the Akaike information criterion. Based on these results we then formulated conclusions concerning the capacity of each independent aspect within the payment framework, as well as

the entire framework, to distinguish between male and female payers – and thus, where the largest differences could be found.

As a precursor to DA, we used SAS' simple random sampling procedure to select an equal number of male and female payers (i.e. 346 of each gender). This prevents a gross overestimation of the discriminating power of our models that would occur due to the imbalance between male and female payers in the final sample. As retaining only 7% of our male sample in the final analysis raises questions concerning the reliability of our results, various robustness tests were performed which provided consistent results (see online supplementary material for full description).

Results

Descriptive Results

<Table 2 about here>

Table 2 provides descriptive information on all variables and tests if there are significant differences between men and women. The average income level of female payers in our sample (M=31503; SD=17049) was significantly ($p<0.001$) lower than that of their male counterparts (M=36842; SD=24787). The same is true when the resident parent was female (M=29318; SD=14574) versus male (M=35112; SD=23032). When a father paid child support, eligible children were significantly ($p<0.001$) younger (M=7.89; SD= 5.04) than when the mother was the paying parent (M=11.03; SD=5.25). Approximately 50% of both male and female payers had re-partnered 2 years after separation, but no more than 2% had a new child. For a slightly higher proportion of female payers (20%) than male payers (14%)

the resident parent had re-partnered, while 2% had a new child. More payers in our sample were previously married (N=479) than cohabiting (N=213), and women (77%) significantly ($p<0.001$) more so than men (62%). In other words, compared to women, men paying child support were more often previously cohabiting than paying women, whereas men receiving child support were more often previously married. Further, the gender of the paying parent was significantly related to the gender of the children for whom was paid ($p<0.01$). Interestingly, post-hoc testing with the Bonferroni adjustment indicated that only the pairwise comparison of male and female payers who had all girls was significant (37% versus 26%, $p<0.017$), whereas this was not true for having all boys or children of mixed genders. Consistent with actual labor force participation, both paying and resident fathers in our sample were more often ($p<0.001$) in full-time employment, whereas both paying and resident mothers were more often unemployed. Post-hoc testing showed only significant pairwise differences ($p<0.017$) between male and female payers for full-time and unemployment. Finally, mothers paid for more children than fathers ($p<0.05$), with post-hoc testing revealing a pairwise significant difference for one child (46% versus 36%, $p<0.017$) and two children (38% versus 47%, $p<0.017$).

Discriminatory Power of Payment Framework

<Figure 3 about here>

After fitting the logit models (results available as online supplementary material), we assessed the total predictive power of each model by plotting their ROC curve (Figure 3). With an AUC of .56, ability to pay displayed poor discrimination. It also differed significantly from the full model, as is indicated by the ROC contrast estimation ($E=-.20$;

$\chi^2=68.74$; $p<.001$), the difference in -2LL (142.36, $p<.001$) and higher AIC value. The model containing the predictors for the needs of the resident household also had poor discriminating power (AUC=.65) and significantly differed from the full model ($E=-.12$; $\chi^2=39.33$; $p<.001$), again with a notable difference in -2LL (85.12, $p<0.001$) and higher AIC. The AUC of the willingness to pay model (AUC=.69) approaches the threshold for acceptable discrimination, but still significantly differed from the full model in terms of contrast estimation ($E=-.08$; $\chi^2=22.14$; $p<.001$), -2LL difference (93.68, $p<.001$) and AIC. Lastly, the final model reached an AUC of .76, which represents acceptable discrimination.

Discussion

Mothers are more than ever the nonresident parent paying child support after a parental break-up (Bemiller, 2008). Nevertheless, both research and policy remain based on paying fathers and receiving mothers, which renders female payers largely invisible (Vnuk, 2010). This study is one of the first to empirically investigate the nonresident female child support payer. We used the male-oriented theoretical framework of payment as a baseline to map gender differences in child support payers via discriminant analysis.

The results firstly showed that, overall, male and female payers did not differ significantly in their ability to pay child support. As such, the finding by Greif (1986) that women who paid child support had similar profiles and paid similar amounts as men remains true. The only notable differences were in income and the fact that unemployed payers were more often mothers, which is consistent with research on nonresident parents in general (Sousa & Sorensen, 2006). This could, in part, be reflecting the relatively low female labor market participation compared to men in Belgium (Thielemans & Mortelmans, 2018). It may, however, also be indicative of a stronger motivation of liable mothers to adhere to a child support order, even when they have a lower income and are in unstable employment. In this

respect, we revisit gender differences in perceptions and expectations surrounding nonresident parenting. First, rather than trying to avoid payment, child support liability may urge certain nonresident mothers to adhere to their order as well as they can, irrespective of income and job stability. Second, mothers paying child support may perceive their payment a “package deal” along with seeing their children, more so than fathers do. Indeed, Lin and McLanahan (2007) found that mothers saw the nonresident parent’s visitation rights dependent on the fulfillment of child support obligations, whereas fathers considered these rights as independent of their financial input. Furthermore, societal and internalized assumptions about the presence of mothers in the lives of their children motivate greater parent-child involvement for nonresident mothers than fathers (Kartch, 2013). As such, paying child support - irrespective of stable employment or even general ability to pay - may be of importance for nonresident mothers to justify involvement with their children.

These arguments are tentative, as we had no actual measure of involvement in our data. We were therefore dependent on proxies for parent-child involvement to investigate the aspect of willingness to pay. Despite this limitation, willingness proved the most capable of differentiating between male and female payers. First, paying men were more often previously cohabiting than paying women, whereas men receiving child support were more often previously married. This is in line with the family sociological perspective on marriage, which expects married men to have stronger commitments and ties to their children (Manning et al., 2004), thus motivating them to take up care after separation. Also of importance was the age of the children: older children are more often paid for by a nonresident mother. In part this can be explained by young children needing more stable care and nurture, which still tends to result in primary mother custody (Juby, Le Bourdais, & Marcil-Gratton, 2005). This also fits the motivational aspect of parent-child involvement in the sense that younger children were more often paid for by nonresident fathers, who tend to have a higher

involvement with younger than with older children (Meyer et al., 2015). Paying mothers were less prevalent in all-girl families, consistent with the finding that fathers are more likely to be the resident parent when there are sons (Spruijt & Duindam, 2010). It is also suggested that nonresident fathers are more involved with boys, which in turn potentially motivates their willingness to pay child support (Cheadle et al., 2010; Rissanen & Aaltonen, 2018).

However, it is noteworthy that we found no indication of the opposite situation – i.e. mothers paying more for sons -, nor does the literature suggest greater nonresident mother involvement with a certain gender. As such, the involvement patterns of mothers - and therefore their willingness to pay - may be less dependent on characteristics such as child age and gender than those of fathers.

Concerning the needs of the resident household, we saw that when there are more children requiring child support, the mother was more likely to be the paying parent. This is an important evolution since Sousa and Sorensen (2006) found that nonresident mothers generally still had more own children in the household than nonresident fathers, and thus less children to pay child support for. On the one hand, our finding could be explained by fathers being more involved when there are more children to take care of (Meyer et al., 2015), leading to greater father residency after separation. On the other hand, the more children for whom to pay, the greater the burden on the payer's income. If mothers are more motivated to pay than fathers, a larger financial burden may be less off-putting for them. Finally, and not unexpectedly, we found that higher-earning resident parents were more likely men, whereas fathers were more likely the paying parent when the resident parent was not in full-time employment. Again, this largely reflects the gender differences in income and labor market participation in Belgium. Nevertheless, it could also suggest that nonresident mothers do not refrain from paying to high(er)-earning resident fathers, whereas studies have found fathers' compliance to be greater when the resident mother was in a more precarious financial

position (Garasky et al., 2010). The needs of the resident household were nevertheless inferior to the payer's willingness to pay in differentiating between male and female payers. This contradicts the predominantly American research, where automated payment systems have weakened the link between involvement and child support payments (Berger et al., 2012; Garasky et al., 2010). Conversely, Belgian child support payments are generally a private affair, leaving room for discretion in the payer's behavior. This underscores the importance of the child support system in shaping a liable parent's motivations to pay. As Belgium is representative of a certain group of child support schemes (i.e. non-agency, considering both parents) it would be interesting for future studies to elaborate on the influence of the child support system by comparing payers across various countries with different child support schemes.

Whereas the separate aspects did not show relevant discriminating power, put together they created a full model which clearly differentiated between male and female payers. As such, we argue that nonresident mothers and fathers indeed have different payer profiles and are guided by a complex interplay of motivations in paying child support. Moreover, our results suggest that mothers' payments are less conditional than fathers', which is in agreeance with current knowledge of nonresident mothers. The societal expectations surrounding motherhood pressure nonresident mothers to fit the ideal of mothering. Mothers who pay child support rather than substituting it with increased involvement or informal support may have stronger motivations to adhere to their order than nonresident fathers, as it confirms their role as actively contributing mothers (Vnuk, 2010). Furthermore, it solidifies their importance as a parent in light of not conforming to the societal expectation of being a caretaker. This is underscored by the fact that the greatest differences between male and female payers were found among willingness to pay and the needs of the resident household. Hence, while these differences can partly be explained by demographic discrepancies and

child residency preferences, we cannot ignore the possibility that fathers' payments are more conditional on external factors than mothers'.

While these conclusions are tentative, they do highlight the importance of addressing gender neutrality within child support policy. Many child support schemes do not consider the income and household situation of both parents, based on the idea that a nonresident parent should pay relative to their own income and irrespective of the other parent's financial or household situation. However, not only can this be considered unfair by the liable parent and thus reduce willingness to pay (Ellman & Ellman, 2008), it is also rooted in the (implicit) expectation that the (lower-earning) mother will become the resident parent (Skinner et al., 2012). This can especially disadvantage liable nonresident mothers. First, the paying women in this study (and nonresident mothers in general (Sousa & Sorensen, 2006)) have lower incomes than the paying men. It is therefore likely that in obligor-focused child support schemes where the income of the resident parent is not considered, there is a higher prevalence of lower-earning women paying to higher-earning men than the other way around. Second, if paying women have higher motivations to pay, this perpetuates and increases the financial imbalance between paying mothers and fathers. Even for countries with non-obligor focused child support schemes which consider the income and household of both parents, it may therefore be interesting to look into compliance of child support payers with relation to gender and the success of current enforcement strategies when the liable parent is the mother.

Limitations and future research

The administrative data invariably posed limitations for this study. First, we lacked information on residency arrangements and visitation patterns. It was therefore impossible to consider gender differences in nonresident parent-child involvement and how this was associated with willingness to pay. Second, the nature of our data hindered the consideration

of other matters that determine willingness, such as whether the loss of custody was voluntary or not (Bemiller, 2010), parents' educational level (Cheadle et al., 2010), the quality of and level of conflict in the parental relationship (Vnuk, 2010) and other unobserved characteristics that not only affect payment, but general investments in nonresident children (Berger et al., 2012). Finally, we could only consider payers who indicated a support amount on their tax return. While a generous tax return of 80% of the yearly paid support amount motivates correct registration, focusing on tax returns excluded nonresident parents who may be only contributing informally and in-kind, which is especially relevant for nonresident mothers (Kielty, 2006). However, as there are often specific preferences associated with giving informal support (Nepomnyaschy & Garfinkel, 2010), heaping together formal with sole informal payers would complicate mapping the motivations of paying parents.

Administrative data nevertheless provided undeniable advantages in working towards our research goal. First, whereas existing studies on paying mothers tend to lack information on the resident father (Rissanen & Aaltonen, 2018), our data painted a reliable and comprehensive picture of income, re-partnering and new-partner births of all resident parents. Second, the relatively large sample size made it possible to consider less common family structures, which was of particular importance. Third, the standardization within register data offers the potential for cross-national comparisons. Finally, while the limitations of the data hinder a comprehensive investigation of the female child support payer, we did include some of the most documented correlates of child support payment. The current study therefore offers an informative baseline for further research on the paying mother. Considering our lack of data on actual child support liability, it would be interesting for future studies to focus on mothers with a child support order. This would allow for an investigation of (non-)compliance by female obligors through an exploration of the differences between paying and non-paying mothers. If a regression framework is used, one could also consider mediating

and/or moderating effects (e.g. concerning willingness to pay). Several possibilities also lay in combining register and survey data, such as i) exploring the difference in nonresident mothers' formal and in-kind provision of support; ii) elaborating family dynamics (i.e. conflict, violence, involvement) to more clearly define willingness to pay; and iii) identifying sub-groups of paying mothers, e.g. with(out) resident children, differing custody arrangements, (mental) health issues, etc. Finally, it would be interesting to consider how mothers' child support payments affect children. From early on, studies have suggested the importance of a good relationship between children and their nonresident mother for post-divorce adjustment (Buchanan, Maccoby, & Dornbusch, 1996). As women more easily consider parent-child involvement and the payment of child support as a package deal (Lin & McLanahan, 2007) and nonresident mother are generally more involved with their children than nonresident fathers (Hawkins et al., 2006), children with nonresident mothers may be better off than is often assumed.

Ultimately, the increase in nonresident mothers paying child support accentuates the need for a better understanding of this group. This study reveals that while gender differences between payers can be partly attributed to demographic disparities and residency preferences, ongoing gendered expectations surrounding parenthood may induce a more unconditional motivation among female payers to adhere to their child support order.

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Figure 1. Theoretical Framework of Payment

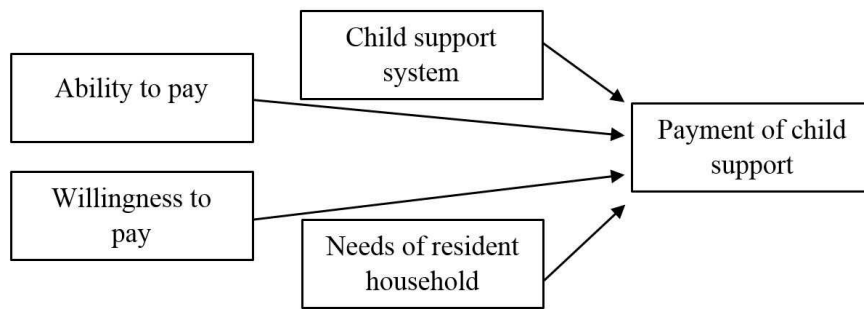
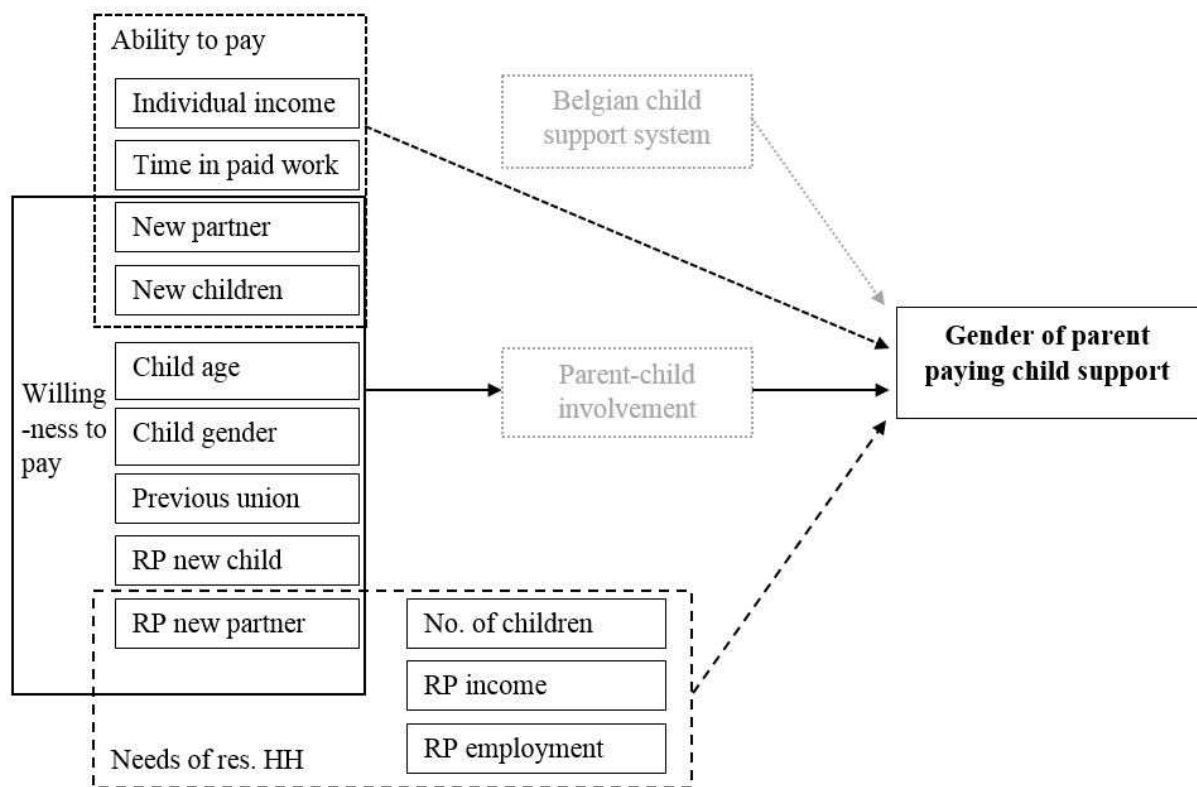


Figure 2. Analytical Framework of Payment



Note: RP = resident parent

Table 1. Possible Classification Versus Actual Gender of Paying Parent

Classified gender	Actual gender	
	Male	Female
Male	True male – (a)	False male – (b)
Female	False female – (c)	True female – (d)
	$Sensitivity = a / (a+c)$	$Specificity = d / (b+d)$

Table 2. Sample descriptives with significance testing (Nmale=346 ; Nfemale=346)

Variables	Male payers		Female payers		T-test	Sig.
	M	SD	Mean	SD		
Income	36842	24787	31503	17049	3.3	***
RP income	29318	14574	35112	23032	3.9	***
Age youngest child	7.89	5.04	11.03	5.28	8.0	***
	N	%	N	%	Chi ²	Sig.
New partner	159	46.0	172	49.7	0.98	n.s.
RP new partner	49	14.2	68	19.7	3.71	n.s.
New child	6	1.7	7	2.0	0.08	n.s.
RP new child	12	3.5	6	1.7	2.05	n.s.
Previous union						
Married	215	62.1	264	76.3	16.28	***
Cohabiting	131	37.9	82	23.7		
Children gender						
All boys	110	31.8	137	39.6	10.49	**
All girls	128	37.0	89	25.7		
Mixed	108	31.2	120	34.7		
Employment						
Unemployed	45	13.0	83	24.0	24.11	***
Part-time	191	55.2	177	51.2		
Full-time	110	31.8	86	24.9		
RP employment						
Unemployed	113	32.7	89	25.7	24.92	***
Part-time	181	52.3	145	41.9		
Full-time	52	15.0	112	32.4		
No. of children						
1	160	46.1	123	35.6	8.19	*
2	133	38.3	163	47.1		
3+	54	15.6	60	17.3		

Note: M = mean. SD = standard deviation. RP = resident parent.

*p<0.05; **p<0.01; ***p<0.001; n.s. = not significant

Figure 3. ROC Curve and AUC Measure for Each Model

