



UNIVERSITAT DE BARCELONA
BUSINESS SCHOOL

MSc
International Business

Multifactor analysis on gender (in)equality. The case of Germany.

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Date: July 02.2022

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A handwritten signature in blue ink that reads "Aylin Vogelgesang". The signature is written in a cursive style with a long, sweeping underline.

Signature

Abstract

Gender equality is a goal for the sustainable development of nations and individuals (United Nations, 2022). Long-term sustainable economic and social development in developed nations like Germany is highly dependent on gender equality (WSJ, 2021). Germany is well known for its female leaders in one of the most powerful positions like Angela Merkel as a former Chancellor or Ursula von der Leyen as the President of the European Parliament and Annalena Baerbock as Minister for Foreign Affairs. However, Germany remains to be among the most gender unequal countries in Europe. Major stumbling blocks to the equality of genders are inequalities in job positions, salaries, and promotion in the job environment. *This master thesis aims to contribute by understanding which factors influence gender (in)equality in the case of Germany. A multifactor analysis on the psychological, social, economic, and legal factors.*

Keywords: Gender Inequality; Family; Germany; Female labour participation;

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List of Abbreviations

AGG.....	Allgemeines Gleichbehandlungsgesetz
CRAI.....	Centre de Recursos per a l'Aprenentatge i la Investigació
EU.....	European Union
GDP.....	Gross Domestic Product
OECD.....	Organization for Economic Co-operation and Development
UN.....	United Nations
UNICEF.....	United Nations International Children's Emergency Fund

1. INTRODUCTION

Gender equality is a sustainable development goal of nations being part of the United Nations. (United Nations, 2022).

“Gender equality is not only a fundamental human right but a necessary foundation for a peaceful, prosperous and sustainable world.” (United Nations, 2022b)

As the United Nations defined, long-term sustainable economic and social development in developed nations such as Germany are highly dependent on either internal or external sourcing¹ of highly skilled labour (WSJ, 2021). In the case of Germany, the external sourcing process of labour is a costly and time-intensive process whereby workers are attracted mainly from European member states (Reuters, 2021). Another option to grow is taking full advantage of the female labour force existing in the country. In this regard, Germany has been able to promote females in strategically valuable positions, for example, Angela Merkel as a Chancellor or currently Ursula von der Leyen as the President of the European Parliament, and Annalena Baerbock as Minister for Foreign Affairs in a Cabinet of Ministers which is for the very first time gender-equal.

Major stumbling blocks on the road to activating the female labour force are inequalities in job positions, salaries, and promotion in the workplace. Those stumbling blocks start to vanish piecemeal, as the pressure from the United Nations, societies, and female movements become more obvious. Research has been able to play a key role in the process of finding answers to gender inequality issues. Even though a profound basis of findings in areas of psychology, negotiation or taxation are identified by research, the interconnection of the different fields of psychological, social, economic and legal factors is still to be done (Apps & Rees, 2004; Bowles & Babcock, 2013; Mazei, Hüffmeier, Freund, Stuhlmacher, Bilke & Hertel, 2015). Considering the inequality of women in business from a multidisciplinary approach, helps to understand what the different factors are that reinforce gender (in)equality in the 21st century in a western country in a leading European position.

1.1. Relevance of the Work and Contribution

Gender Equality has become an indispensable topic of the 21st century that is no longer exclusive to the Western world. The great social and economic potential of full equality for women has rightly become the 5th goal for the Sustainable Development of the United Nations (United Nations, 2022b). Research identified major aspects to influence gender inequality, also in regards to business behaviour (Amanatullah & Morris, 2010; Bear & Babcock, 2012; Bowles, Babcock & Lai, 2007; Mazei et al., 2015; Stuhlmacher & Walters, 1999). The findings of women in negotiation, gender roles, family policies, and the implications of gender inequality build a valuable basis for the topic of gender inequality and yet still miss to capture the importance to understand gender inequality as a result of several factors. Researchers like Mazei (2015) and Stuhlmacher (2007) started to research the idea that female business behaviour is

¹ Intrinsic and extrinsic sourcing of skilled labor describes the two possible ways of labor sourcing to satisfy the demand for skilled labor. Internal growth means educating the existing population of a country like Germany and setting up education programs in case specialized labor is needed. Extrinsic growth means sourcing labor from abroad with special recruitment plans and policies to ease visa and immigration policies (The Federal Government, 2021).

dependent on the “context”. However, the studied “context” is limited to the educational context of women and the psychology of men. Apps and Rees (2004) investigated the relationship between fertility, taxation, and family policies which is another example of an interconnection of the different fields of gender inequality. Still, Apps and Rees’ analysis is limited to economic and social aspects that influence gender inequality. The previously mentioned examples started to explain gender inequality on a multidimensional basis. Considering the inequality of women in business as a multilayer construct of different factors, it is vital to continue understanding the reasons for the remaining gender inequality. This point of view is the underlying basis of this paper. So far, the existing insights have been only applied to a limited scope in the case of Germany, where business-related equality is a prominent topic, as the government places great emphasis on becoming an “equal” country with measures like the female quota for company boards (Bundesregierung, 2022). Furthermore, research has not applied the implications of family-friendly countries on gender equality as the subject of research. Ensuing from this the aim of this paper is to firstly interconnect the different findings in the social, psychological, economic, and legal fields of gender equality in Germany. Secondly, the objective of the paper is the analysis of the relationship between a family-friendly country like Germany and gender inequality. The question it seeks to address is whether these two approaches are contradicting each other. Is a country that supports families and women contradicting itself? If not, which factors are leading to critical inequality for women while supporting families?

1.2. Expectations and Structure

The master thesis aims to discuss the topic of gender inequality in the business environment of Germany. In order to do so, the theoretical framework needs to be provided. A great emphasis is thereby placed on different predefined factors, namely: psychological, social, economic, and legal. Therefore, the paper is structured in five sections.

Starting with the introduction where the relevance, the expectations as well as the limitations are presented. The second section is the literature review in which the theoretical background is outlined. This part is structured in seven chapters, first the general introduction to gender equality, second the definition of a family friendly country, and the four factors relevant to this paper. The main objective behind this structure is to illustrate the relevant concepts, theories, and facts within these fields, on which later conclusions can be drawn. Fields of interest are findings on German working culture, social standards towards women in German society, behaviour in negotiations, perceptions of working women, and on the status of females in German society.

In the section on methodology, the scientific approach to content analysis and bibliographic research is explained. The fourth section is dedicated to the interconnection of the four factors, which are the results of the content analysis. This means bringing relevant insights into relation to each other.

The fifth and final section of this paper is going to be the discussion. Within this section, the key findings on the relationship of the four factors are presented. Furthermore, the hypothesis of family-oriented measures enhancing gender inequality in Germany is going to be answered. Besides the previously mentioned aspects, an outlook and future research field are going to be outlined.

1.3. Limitations

The limitations of this master thesis are defined by its scope. The topic of gender equality is a broad field that needs to be tackled on a multitude of levels. The overriding objective of this paper is to illustrate the interconnection of business-related factors towards gender inequality. Thereby social, psychological, economic, and legal factors are considered. Due to the limited scope, this paper is focussing on the case of Germany. As a result, this paper will not address “non-western world” related gender inequality. In other words, topics like women's rights, physical integrity, or child marriage are not going to be discussed in this master thesis (United Nations, 2022b).

Besides the content-related limitation, the content analysis is aiming to filter out relevant insights on the four factors with scientific papers as well as legal frameworks as a basement. Due to this selective approach, a broad analysis of all details is leading beyond the given limitations of this master thesis. The aim is to provide a comprehensive overview of the concepts and frameworks.

2. LITERATURE REVIEW

The topic of gender inequality is a scientific field that already provides a profound basis of findings on various aspects. This master thesis focuses specifically on the social, psychological, economic, and legal aspects in the specific case of Germany. The aim is to combine the different findings within the different disciplines, seeking to filter out the reasons beyond company-bound discrimination and find the specific factors impacting women in Germany to face such high barriers to gender equality. In the following, the relevance of each factor for the thesis is going to be explained.

2.1. Concept of gender equality

Gender equality is the bylaw that defines equality between men and women. Article 3 (2) of the German Grundgesetz states that “(..) men and women have equal rights. The state promotes the actual implementation of equal rights for women and men and works towards the elimination of existing disadvantages. (...)” (Bundesministerium der Justiz, 2022, (2)). This law does not specifically mention gender pay equality, but it covers this area as well. On the European level, in 2015 the European Commission committed itself to the Sustainable Development Goals with the United Nations. Goal 5 is dedicated to the equality of gender, and ceasing all forms of inequality, discrimination, or violation (European Union, 2015). Apart from the legal measures implemented by Germany, the European Commission, and the United Nations, Gender Inequality in pay and promotion continues to apply for reasons that are not directly related to discrimination, namely (Bergmann, Scheele & Sorger, 2019):

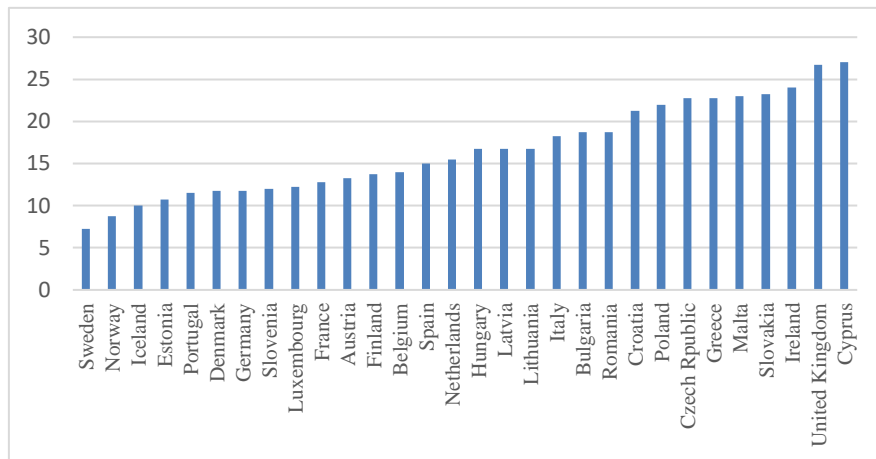
- Segregation of the labour market,
- Shaping and progression of employment biographies,
- Interruptions in employment.

2.2. Concept of family-friendly country

Germany ranks among the most family-friendly countries in Europe as well as worldwide. In this sense, the word “family-friendly” requires more specification. The word “family-friendly” is applied to family-friendly measures, policies, and rankings in comparison to European Union member countries and the world. Starting with the governmental spending for families and children: 3.3 percent of the 2017 GDP (Gross Domestic Product) had been spent on family and child benefits. In comparison, the Netherlands spends 1,2 percent (Eurostat, 2020a). The June 2019 UNICEF (the United Nations International Children's Emergency Fund) report shows the results of research about 41 high and middle-income countries and their likelihood to be family-friendly. The research considered the duration of paid maternity leaves for mothers, parental leave for mothers and fathers, the percentage of children under three years in childcare facilities, and the required age for childcare and preschool facilities. The top three family-friendly countries were Sweden, Norway, and Iceland. Germany has been rated in a place-six together with Denmark with the potential to improve on the quota of children under three in childcare, and children between three and school-age (Chzhcen, Gromada & Rees, 2019). Figure 1

illustrates the results of a rating in different categories whereby smaller numbers are more favorable than high numbers.

Figure 1: Family friendly policies – overall ranking



Source: own elaboration (Chzhcen et al., 2019)

In the German job market mainly three types of employment contracts are possible. Full-time with 34,8 hours on average per week in 2019, part-time with 19,5 hours on average per week in 2019, and mini-jobs with a salary up to 450 € (Bundesagentur für Arbeit, 2022b; Statistisches Bundesamt, 2019).

The entitlement to parental leave is up to three years without compensation, Parental Allowance can be received during this period. Moreover, employees taking Parental Leave are protected from unfair dismissal (Federal Ministry for Family Affairs, Senior Citizens, Women and Youth, 2021). Maternity leave is a total of 14 weeks of full compensation, which corresponds with the current EU regulation of a minimum of 14 weeks. In comparison to other EU countries, Germany ranks in the 23rd place, whereby it needs to be mentioned that the amount of compensation varies strongly. Furthermore, the entitlement to further parental leave is compensating for the limited amount of maternity leave (Jurviste, 2022). In contrast to the trend of most European countries, Germany offers no paternity leave (Jurviste, 2022).

In 2018 the German government passed the “Gute-KiTa- law”, which dictates that every child has the right to receive a spot daycare facility (Bundesministerium der Justiz, 2018). Furthermore it entitles the federal states to improve the quality of daycare facilities and to lower the costs of such a daycare by providing 5.5 billion Euros (Bundesministerium der Justiz, 2018; Bundesministerium für Familie, Senioren, Frauen und Jugend, 2019). The availability of childcare facilities is not addressed at this point (Jurviste, 2022). The childcare allowance starts at 219 € for the first and second child, rises to 225 € for the third, up to 250 € for the fourth child every further child (Bundesagentur für Arbeit, 2022a). An alternative to childcare by professional childcare facilities is the parental allowance for parents who stay at home to raise

their children. Here are three types of financial support offered by the German Government (Federal Ministry for Family Affairs, Senior Citizens, Women and Youth, 2021):

- Basic Parental Allowance: Consists of 65 percent of the net income received before the child's birth.
- Parental Allowance Plus: Half the amount of the Basic Parental Allowance.
- Partnership Bonus: Half the amount of the Basic Parental Allowance.

The children's disease days, whereby parents have the right to stay away from work to take care of their sick children, (translated by the author: Kinderkrankentage) are 30 working days per year. This entitlement doubles in the case of a single parent (Bundesministerium für Familie, Senioren, Frauen und Jugend, 2022b). Lastly, the school infrastructure is led by the federal states and mainly offers a half-day schooling system. In the school year 2017/2018 a survey of the national education panel in Germany found that 41,9 percent of elementary school children attended an all-day school, and 23 percent of day nursery children attended a full-day facility (Buchholz & NEPS, National Educational Panel Study, 2018). The concrete situation varies widely among the federal states. Furthermore, there is no consistent data available about the care time offered by the facilities besides the day nurseries. The day nurseries offered on average service until 16:30 o'clock, whereby elementary school offered a total of 40 hours per week. The situation in secondary school is in terms of data not being transparent and widely differing as the need for daycare services declines sharply with growing age (Buchholz & NEPS, National Educational Panel Study, 2018).

2.3. Psychological factors

Psychology plays a key role in the field of scientific research on gender inequality. It describes the implications of gender and the related psychological insights to understand the varying behaviours of men and women, which is going to be proven in the following passages. Within the following section, multiple aspects of psychology are considered about gender inequality and their relevance to the questions addressed in this master thesis.

Motivation of women

Looking at occupation data, it is illustrated that Germany is among the leaders in the part-time job model which certainly contradicts the model of bringing females into top management positions (OECD, 2020). The psychological factors for the lack of women in management positions are diverse. Some might be explained by the role of women, which is going to be discussed in the following section. But also due to the less pronounced motivation to lead. Motivation in this case describes the inner motivation to take a leading position. The reasons for women not having this "Motivation" are according to a study mainly due to contextual factors. Women experience a more external attribution of success rather than to personal characteristics, which leads to a situation critical to argument (Quaiser-Pohl & Endepohls-Ulpe, 2012). An example could be that it is time to be promoted as a position is vacant, rather than being promoted for the set of skills or individual motivation. Another factor might be the way females are perceived by their superiors when being ambitious. Research has found that the

female way of negotiation is often too friendly or unserious perceived. However, Stuhlmacher and colleagues (2007) found in their studies about gender differences in negotiation that the application of a more male-attributed approach is perceived negatively as well, in a way that is contra-productive for women. The only case when male attributed negotiation behaviour of women is perceived beneficial for a woman is when negotiating on behalf of others (Mazei et al., 2015). The result of this lack of motivation and different negotiation behaviour are some of the reasons that lead to the so-called promotion gap. The promotion gap is related to the gender pay gap and is considered one of the most critical reasons for inequality (Government Equalities Office, 2022). In other words, the disparity in promotion could be described as the unequal treatment of individuals in job promotions due to their gender. According to figures for women in top management positions, Germany ranks among the top countries in Europe. This might be due to the Führungspositionengesetz (FüPoG II) (translated by the author as Management Positions Act), a law requiring a 30 percent female quota in boards of publicly listed companies (Bundesministerium für Familie, Senioren, Frauen und Jugend, 2021).

Gender roles and negotiation behaviour

Besides the motivational reasons for the gender promotion gap, the negotiation environment plays another vital role. Psychological factors play a major role in the way women negotiate their salaries and the way women are perceived by their counterparts. It should be distinguished between women with children and women without. In section 2.4. the job entry barriers for mothers in Germany are outlined. For this reason, this paragraph focuses on women without children. Statistics of the German ministry of statistics have found that a major part of the gender pay gap arises due to the reduced working hours and the preferred working models for mothers (Statistisches Bundesamt, 2022a). The flexibilization of the labour market during the Schröder administration has led to a fixed rate per hour for mini-jobs but lower rates in part-time jobs. A different situation can be found when looking for full-time employment. Mazei found that women that negotiate their salaries experience a so-called “Backlash” (Mazei et al., 2015). Meaning, that depending on how a woman negotiates, she is socially penalized for contradicting the gender roles associated with women (Eagly & Steffen, 1984). According to these gender roles, women are more caring, and less agentic which is more associated with men. Leading to backlash when negotiating for themselves but not when negotiating on behalf of others. In particular, it has to be rather a smaller group or one individual. The bigger the group or company in which behalf is negotiated, the greedier and therefore negative a woman is perceived (Bowles & Babcock, 2013). This contradicts the recommendation given by research for women to simply negotiate their salaries as frequently as men do in a way that men do. Social factor in a sense means as well, that women tend to be perceived in this way as their counterpart is usually a man. In 2019 more than 6.7 million persons held a managerial position in the European Union. Only 37 percent were women, meaning that approximately one-quarter of board members of publicly listed companies, and 18 percent of senior executives were held by female (Eurostat, 2020b). Furthermore, this minority of women tends to be hesitating in negotiations with women, as it is negatively perceived when women in hiring positions support other women (Hirsch, 2013).

2.4. Social factors

The social aspects need to be taken into consideration as apart from the widely discussed business-related discrimination, the social environment of females serves a wide range of inequalities, which then lead to gender inequality in the workplace.

The role of culture

The perception of cultures on women, mothers, and working women is different among different cultures and different within cultures and evolves over time (Bergmann et al., 2019). In the EU the perceptions towards women may merge towards a more uniform picture over time (Quaiser-Pohl & Endepohls-Ulpe, 2012). Germany has historically two positions, which are rooted in the two-state construction since the end of World War II. A more western and an eastern-shaped perspective (Bergmann et al., 2019). The western perspective is a more traditional family constellation with a so-called Male Bread Winner culture. The eastern part is historically influenced by the communist party and the occupation by the Soviet Union. Ensuing from this eastern Germany used to embrace a Double Income strategy where both men and women were responsible for the financial situation. This model remained the same when children were born. The eastern system provided daycare and a cultural acceptance of working mothers with young children (Kümmerling & Postels, 2020). A completely different philosophy has been followed in the west, where men only have been responsible for the financial situation from marriage on and even more when children had been born. The societal perception of working mothers has been that mothers are best placed to care for their children and that it is a matter of financial stability and luxury to be a “stay at home” mother. Eagly and Steffen (1984) figured out that reasons for the attribution of gender specific characteristics of women in more communal and men being more agentic are based on stereotypes and not on the missing ability of men to communal or women to be agentic. Even though research has been able to prove that gender roles are mostly based on stereotypes, the example of the former separated Germany illustrates the power of culture in this context and to which extend stereotypes are applied. Due to the Male Bread Winner model concentration in western Germany, the society and infrastructure provided only scarce daycare opportunities for children and therefore magnified the male-dominated working world. Since the union of Germany, these two philosophies have both partly merged. Nevertheless, the western system is predominant up until today. The eastern pattern is dominating in eastern Germany. A study by Kümmerling and Postels (2020) revealed that the cultural perception of working mothers in Germany is negatively connotated. This is even stronger the younger the children. The government rolled out daycare programs and legal changes to facilitate the re-entry of mothers into the job market. However, the opinion on working mothers still changes slower than the legal changes. In the following sections, the governmental measures are discussed in more detail.

Job entry barriers

Besides the cultural factors influencing the decision of women and mothers whether to work or not, once the decision to do so has been taken, there are social barriers to the job market which

have to be overcome. A major decision to take is to start full-time, part-time, or in a mini-job occupation. Assuming that the general financial situation of the household is not dependent on the female job, and a woman has the choice to pursue her career or not, the social infrastructure plays a crucial role in the decision-making process (Frodermann, Müller & Abraham, 2013). The German government has passed the law that every child has the right to get a daycare spot in a local daycare facility (Bundesministerium für Familie, Senioren, Frauen und Jugend, 2019). What hasn't been defined by law or by the government is the extent of the service provided, meaning the opening hours, and number of childcare facilities needed. A major issue is related to the opening hours of daycare facilities which are open between 8 and 9 a.m. and close between 13 and 17 o'clock. A family, where both parents seek a full-time occupation is confronted with the challenge of fitting their working hours into the opening hours of the daycare facilities. A similar picture can be drawn of schools. German schools offer school from around 8 to 13 or 15 o'clock. A further daycare service for pupils is rare and highly demanded and therefore hardly available without a legal right for it. This type of social infrastructure pre-empts a decision for women unless this responsibility is not shared with the partner (Kümmerling & Postels, 2020).

Gender discrimination

Before evaluating the specific cases of discrimination against women and mothers, it needs to be clarified what types of discrimination typically appear in the work environment. It should be distinguished between direct and indirect discrimination. Direct discrimination refers to the openly exerted form of discrimination violating §3 of the Equal Treatment Act (Gleichbehandlungsgesetz translated by the author) (AGG). Examples are discriminatory expressions or openly visible unequal treatment during application processes or due to pregnancy or race. Indirect forms of discrimination are not as easily detectable, and offenders might not even be aware of (Antidiskriminierungsstelle des Bundes, 2022). An example could be a position not requiring German-speaking competence but setting German as a minimum requirement in the job description. According to German AGG law, any form of unequal treatment is a form of discrimination. In the specific case of women, research has found that women experience profession-related discrimination. Discrimination appears due to the ability to get children and the potential career break or the not existing career break. Germany's federal office for statistics addressed that men make the biggest wage increases between the age of 25-40, similarly, this should be the case for women (Statistisches Bundesamt, 2018a). Still, this is also the time when women can get children. Ensuing from this, women deciding for motherhood are dropping out at an inappropriate point of time for different lengths of time.

2.5. Economic factors

Economic factors play another key role in this study as it could be certainly one of the main reasons for the inequality of genders in Germany. The following section is going to further elaborate on the different aspects of economic disadvantage for females in private and business environments. Focussing on the gender pay gap, taxation, job models, and child care.

Gender pay gap

The European parliament defines the gender pay gap as: “(...) difference in average gross hourly earnings between women and men. It is based on salaries paid directly to employees before income tax and social security contributions are deducted.” (European Parliament, 2022b). The German Federal Statistical Office evaluated the 2018 pay difference between men and women. It turned out that the difference quantifies to 18 percent or 4,37 € difference per hour in the gross income and comprises of (Statistisches Bundesamt, 2018b):

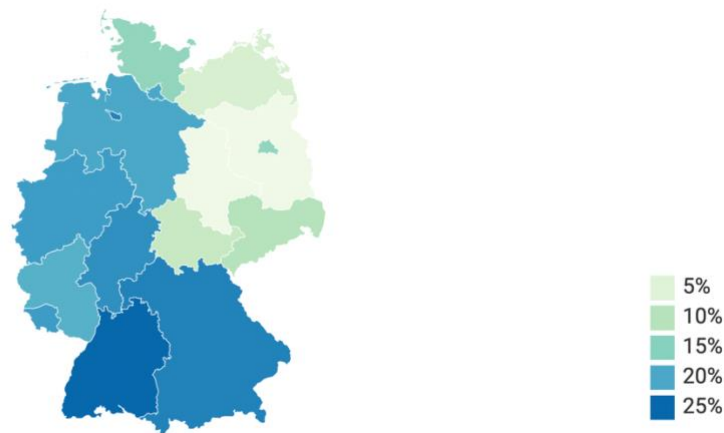
- 1,34 € are attributed to the profession and the industry
- 0,92 € are management and qualification requirements
- 0,43 € depending on the scope of employment
- 0,12 € arising due to education and professional experience
- 0,27 € due to other factors
- And 1,28 € due to the adjusted gender pay gap.

According to this list, the gender pay gap itself makes 1,28 € of the total difference. The reasons for this difference haven't been clarified yet. Whereas the other amounts have been attributed to causes. Thus, it can make the difference more tangible and understandable, however not justifiable.

The gender pay gap violates the equality rights of women according to the law. Still, the reasons are not purely of discriminatory nature. The pay gap has multiple reasons: A recent case of gender pay gap discussed in the media is the discrimination against professional and semi-professional female and male tennis players. This case shows that the gender pay gap is prevailing in different sectors and job types. Flake, Dufur and Moore (2013) found that the earnings of women are substantially lower, which is rooted in lower prize money, especially in less known tournaments, and lower salaries for matches (Flake et al., 2013). Other forms are due to different gender behaviours and working models and therefore different legal pay situations for employers. Part-time jobs and mini-jobs are a part of the flexibilization of the job market, whereby the hourly rates are substantially lower, initially intended to provide a low barrier to enter into the labour market (Bergmann et al., 2019).

An analysis of salary structures in Germany in 2018 revealed an average hourly rate of 10,89 € in mini-jobs, 16,10 € for part-time jobs, 19,08 € for women, and 23,05 € for men in full-time jobs. A substantial difference can be found in the east-west split of Germany. Figure 1 illustrates the unadjusted gender pay gap in the German Federal States in 2019. The pay gap in western Germany amounts to 21 percent and is substantially lower in eastern Germany with seven percent only (Statistisches Bundesamt, 2020). Criticism about gender gap analysis mentions that the unadjusted gender pay gap of 18 percent does not take into account the different biographies or working models (Statistisches Bundesamt, 2022b). The adjusted wage inequality of Germany in 2018 was six percent and evens out aspects like structural differences or the fact that women tend to work in branches that pay a lower hourly rate (Statistisches Bundesamt, 2021).

Figure 2: Unadjusted Gender Pay Gap in German Federal States 2019



Source: Bundeszentrale für politische Bildung, 2020

Research has found that inequalities appear from the first job offer. Men and women negotiate different starting salaries, and women are less likely to ask for a pay rise (Toosi, Mor, Semnani-Azad, Phillips & Amanatullah, 2019). Eurostat statistics show that in 2020 Germany, Austria, Estonia, and Latvia are amongst the most unequal-paying countries in Europe (Eurostat, 2022). The reasons for this are not solely rooted in the discrimination against women, but also in the structure of the job market. Working hours are a vital factor in the psychology of women in the process of asking for a pay rise. Mazei and Hüffmeier (2021) found that the motivation to ask for an increase in salaries for women in Germany is tied to the hours of working. Women occupied in mini and part-time jobs do not feel justified in asking for a pay rise. This is mainly rooted in the self-esteem of women which does not seem to allow a rise if the hours worked are limited.

Taxation

Starting with the topic of taxation classes one, two, three and five. Taxation varies in Germany depending on the family or marital status of a person. The German taxation system consists of five tax classes shown in figure 3. Due to the complexity of the topic and the scope of this paper, the full taxation system cannot be fully described but summarized to the most relevant aspects for this master thesis, therefore taxation classes four and six are not explained. Starting with tax class one which singles, divorced, widowed, permanently separated spouses, and spouses of a civil partnership belong to. Taxation class two differs only in the fact that as a minimum for one child the so-called child allowance is received. Within these groups, gender inequality does not play a role. Taxation classes three and five are the most controversial groups, as they belong to the form of “Ehegattensplitting” which can be translated as “spousal splitting”. The underlying concept of spousal splitting is to support couples and families by applying lower

taxation to one partner and higher taxation to the other spouse. Aiming to be applied with the lower tax rate on the main earner or the spouse with the higher income, and the higher tax rate on the less earning partner. Ensuing from this families and couples benefit from a higher total net income. The controversial aspect of this taxation model is that is usually applied to benefit the men, which is not an issue. Dingeldey (2001) found that German taxation supports the so-called “Modernised Male Bread Winner Model” in which one spouse works full-time and one part-time. The spousal splitting incentivises women to “stay at home”, as the hours worked for the amount of money received after the taxation does not make it “worth” working (Dingeldey, 2001). Another aspect is that less money is available to take care of retirement, as the gross income shrinks about a considerable amount. Depending on the economic situation of a couple or a family, it can lead to either a full career stop for women or stagnation of the career as an additional effort in the career is not displayed in the net income (Lang & Groß, 2020).

Figure 3: Taxation Classes

Taxation Classes	
Taxation Class	Person applied to
I	Single, Divorced, widowed, or permanently separated spouses, in a registered civil partnership.
II	Single, divorced, and widowed persons with at least one child for whom they have a child allowance.
III	Married persons, if only one spouse receives wages, or if both work and one chooses tax class V.
IV	Married persons, if both spouses draw wages.
V	If married couples both receive wages, one of the spouses may choose tax class V, the other class III.
VI	If there are several employment relationships, tax class VI is entered on the required second and further income tax cards.

Source: Own elaboration (Bundeszentrale für politische Bildung, 2016)

Apart from the German taxation system, other countries in the EU apply different types of taxation systems, which have tremendous implications on the labour market structure and the female labour market participation rate is increased. Within this section, Sweden, and Luxemburg are taken as a point of reference for different aspects of gender equality. The reason behind the selection of these two countries is the above-average performance in the European comparison (PwC, 2021). The taxation system in Sweden has been reformed in 1971 to individual taxation with no connection to the husband's income, or family situation (Selin,

2014). It has led to a remarkable increase in female labour force participation, in particular among married women. Prior to the reform women had been incentivised to support the single earner model, as it offered more benefits, with the new single taxation system women in Sweden tend to work more often in full-time jobs (Selin, 2014). In Luxemburg, couples have the option to choose between individual taxation or joint taxation. Within the joint taxation both incomes are added, and equally divided and the base rate of the single taxation is applied to both (Le Gouvernement du grand-duché de luxemburg, 2018). With this method, no income is mainly beneficiary treated, but women are as well incentivised to work full-time, to equally carry the applied tax amount.

Employment contracts

A major aspect, which has been mentioned in an earlier section has been the importance of employment contracts. Within the section on family-friendliness, the three major types in the German market are mentioned: Full-time, part-time, and marginal employment also called mini-job. The analysis of employment contracts and female employment is particularly vital to this paper as it provides insights into the demographic structure of the job market in Germany. Part of the overall research question is, whether employment contracts are a reason and a result of gender inequality at the same time, which will be developed further in the following sections.

Table one illustrates the overall female employment rate in 2018 in Germany, Luxemburg, Sweden, and Iceland as non-European Union member state but the most gender-equal country among the OECD countries (PwC, 2021). The female employment rate in Germany is similar to Luxemburg but more than 15 percent below Sweden or Iceland (OECD.Stat, 2018b). A major point of criticism is the significance of the female employment rate that it does not measure the types of employment, women are in. It bears the risk of misinterpretation as it measures all types of employment as equal, which is not the same and varies widely among the EU and OECD member states. Ensuing from this the full-time and part-time rate of women is taken as a further point of comparison. Here, even though the female employment rate is similar to Luxemburg, the part-time rate is much higher in Germany. This becomes even more pronounced when comparing it to Sweden or Iceland where around 65 percent of women work in full-time jobs and less than 24% work in part-time jobs (OECD, 2020; OECD.Stat, 2018a). Part-time employment should not be understood as a negative aspect at this point, though as a pattern of a country dealing with its labor force and the way a society adapts to a given infrastructure. This means if childcare facilities are not adapted to full-time working habits, the taxation system supports the higher salary of men, and society and the job market might adapt to this and result in a high part-time job rate for women (Dingeldey, 2001).

Table 1: Comparison to other countries

	Gender pay gap – 2020 (Eurostat, 2020c)	Female labour force participation rate 2018 (OECD.Stat, 2018b)	Female full- time rate 2018 (OECD.Stat, 2018a)	Female part-time rate 2018 (OECD.Stat, 2018c)
Luxemburg	0,7%	55,8%	55,1%	22,5%
Sweden	11,2%	70,6%	65,9%	17,2%
Iceland	13,0%	75,2%	69,30%	23,8%
European Union	13,0%			
Germany	18,3%	55,9%	55,1%	36,6%

Source: Own elaboration

The main essence of this paragraph is that the result of a high female rate in part-time jobs is an adjustment of society and the job market to infrastructures and taxation system. Even though part-time employment is a strategy to cope with the previously mentioned circumstances it is still a loss of economic power for women, society, and the government as the female labour force is not fully taken advantage of. It comes without saying, that full-time employment brings greater financial freedom for women but also Germany. The theoretical basis behind possible reasons for part-time jobs is addressed in the section on family-friendliness, the psychological factors but also in the social factors. In the following section, the economic role of child-care is going to be addressed.

The economic implication of childcare responsibilities

As previously described the reasons for different job types or employment, in general, can be diverse and may not be always objectively justified. Still, a survey of Eurostat (Eurostat, 2018) addressed the reasons for part-time employment among Europeans. While men addressed it to the lack of full-time jobs on the market and other reasons, women answered that childcare and caretaking responsibilities for family members as the main reason. Similar to men, women addressed the lack of full-time jobs as well. This survey shows the different motivations behind job types and leaves the high part-time occupation rate of women in Germany in less beneficial position. Furthermore, it has been found that female labour participation is not purely dependent on taxation systems, culture, full-time or part-time employment, or children (Dingeldey, 2001). The mixture of all factors combined leads women to the decision to stay away from the labour market or seek part-time employment. In comparison to countries like Sweden, Luxembourg or even the eastern part of Germany childcare responsibilities and facilities are more extensively provided and therefore lead to higher female participation rates in full-time and part-time jobs (Apps & Rees, 2004). In theory, two types of governmental approaches towards childcare are dominating in European countries. Childcare transfer payment-focused countries or childcare facility-focused countries (Apps & Rees, 2004; Dingeldey, 2001). Germany can be categorized as a childcare transfer payment country, in which different types of transfer payments are intended to compensate parents for childcare at home (Chapter 2.2). When combining the transfer payment approach with the Male Bread Winner Model in taxation and society and

adding the limited offer of childcare facilities, the decision-making process of women with children is easily comprehensible.

2.6. Legal factors

The fourth aspect is the legal aspect, which places great emphasis on the legal basis of gender equality that may enforce gender inequality. The legal basis supporting families might not always be the best support for females and rather discriminates them over males. In particular addressing legal rights for women with children, married women, and single women. Furthermore, the different dimensions of the UN, EU, and Germany are added to provide a profound basis for further evaluation. The aim is to evaluate the existing legal basis supporting gender equality and address measures that enforce gender inequality.

UN Regulations of Equality

Since the foundation of the United Nations the rights of women have been addressed in Article 1 of the United Nations Charter: “To achieve international co-operation (...) in promoting and encouraging respect for human rights and for fundamental freedoms for all without distinction as to race, sex, language, or religion.” (United Nations, 1948). The United Nations thereby categorized women’s rights as human rights and set the path for further action. 64 years later the comprehensive framework has been designed by the United Nations with the Sustainable Development goals. The goals have been passed in Brazil in 2012 and consist of a total of 17 goals to reach by 2030. Number five is the goal of “achieve gender equality and empower all women and girls” (United Nations, 2012). The European Union has adopted these goals for its agenda of gender equality. The goal defines gender equality not only as a fundamental right but also as the path to the prosperous, peaceful, and sustainable development of the world community (United Nations, 2012). Goal five concretely targets the ending of all forms of discrimination towards women, promotion of shared responsibility at home, and reforms to provide women equal access to economic resources. A more detailed overview of the goal five targets can be found in the annex. Additional to the Sustainable Development goals the United Nations has launched a spotlight initiative with the European Union for gender equality tackling violence against women and girls (United Nations, 2022a). The European Parliament defines in this directive: *“Violence against women and domestic violence are matters of criminal law, violations of human rights and forms of discrimination. Combating them is part of the European Commission’s action to protect the core EU values and to ensure that the EU Charter on Fundamental Rights is upheld”* (European Parliament, 2022a).

EU Regulations of Equality

The European Union takes an important role as a promoter and legislation of rights in the European Union Member States. As mentioned in the previous section the EU has committed itself to goal five of the Sustainable Development goals and started the spotlight initiative (European Union, 2015). The first achievements of equal treatment are the legislation of gender mainstreaming, and the integration of the gender perspective into all other policies. Moreover, the current 2020- 2025 Gender Equality strategy pursued by the von der Leyen commission,

also focuses on addressing the gender pay gaps and achieving gender balance in decision-making and in politics. Thereby the European Commission follows a dual approach of gender mainstreaming combined with targeted actions, and intersectionality as a horizontal principle for its implementation (European Commission, 2022). Examples of the gender equality strategy are the transparent pay recommendation or a new EU-wide proposal for a directive for violence against women and domestic violence (European Commission, 2022).

German Regulations of Equality

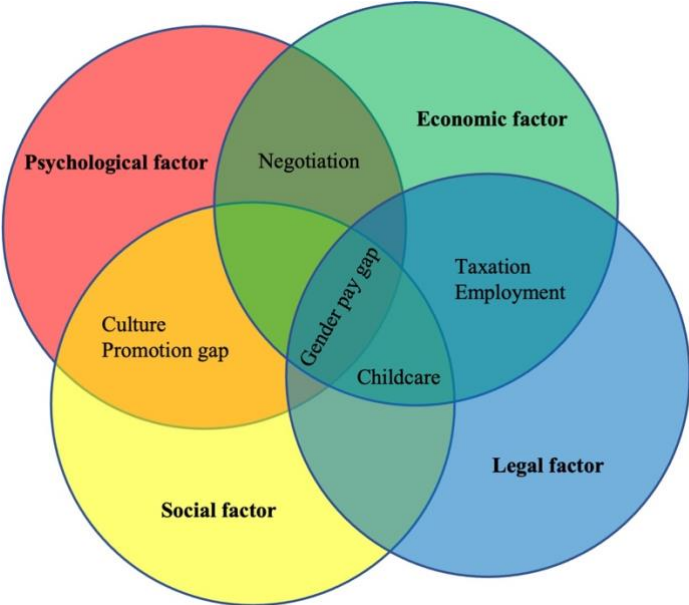
The overall basis for Gender Equality according to German law is set by the Anti-Discrimination Law which has been passed in 2006 and the Federal Equality Act. Moreover, Germany as a part of the EU has implemented the Sustainable Development goals as well in their Agenda and legislation. One of the concrete goals until 2030 is to mitigate the gender pay gap to 10% (Bundesregierung, 2022). The main part to reach equality is the transparency of salaries which is promoted by the Remuneration Transparency Act (translated by the author “Entgelttransparenzgesetz”), which sets the legal basis to gain transparency about the salary structure in companies with more than 200 employees (Bundesministerium für Familie, Senioren, Frauen und Jugend, 2022a). This regulation is the first step towards more transparency, while its field of applications remains limited as the obligation to provide evidence of discrimination and inequality is on the side of the employees (Ahrens & Scheele, 2022). Furthermore, the quota of women in publicly listed companies should rise to 30 percent which is also legally enforced by the Second Management Positions Act (translated by the author “Zweite Führungspositionengesetz”) since August 2021 (Bundesministerium für Familie, Senioren, Frauen und Jugend, 2021). While there has been a major increase of women in supervisor boards of publicly listed companies, the aspired spill over effect to companies not obliged by this law and to women in management positions did not occur (Ahrens & Scheele, 2022). Another key part of the gender equality agenda is the compatibility of family and career. Therefore, Germany widened its approach to the mentioned childcare transfer payments mentioned in Chapter 2.2. As a key part of gender inequality also arises due to biased choice of profession and discrimination in male-dominated professions, the German government highly supports different initiatives for a more diverse and discrimination-free choice of profession (Bundesregierung, 2022). The Girls and boys days promote young girls and women in maths, computer science, and technology-oriented professions and support young boys and men in the choice of social professions (Bundesregierung, 2022).

2.7. Summary

Summarizing the figure, it becomes visible that all outlined factors are related to each other and overlap. The most important aspect that all factors have in common is the gender pay gap, which is a result of different aspects of each factor. The legal and economic factors share taxation and employment as overlapping topics, while the legal and the social factor have childcare in common. Psychological and social aspects share topics of great importance which can be summarized under culture and the promotion gap. Lastly, the economic and psychological factors have shown to overlap within the field of negotiation. Overall, it should be mentioned

that the visual amount of overlapping topics does not equal importance and is rather a matter of design. It is important to understand gender inequality as a result of different overlapping factors. Within the part of the literature review, a certain separation of the aspects is undertaken. Nevertheless, topics like culture or taxation do not only belong to one category, due to the scope of this paper and as a matter of understandability, topics are allocated to single sections only.

Figure 4: Interrelation of factors



Source: Own Elaboration

3. METHODOLOGY

Qualitative Research – Content Analysis

This master thesis is based on secondary research and a qualitative approach. Within a qualitative research approach, the focus is set on the content of the data rather than on the numerical data and statistically proven insights which would be a quantitative approach (Buber & Holzmüller, 2009). The general concept of qualitative content analysis is based on contextual data, in other words adapting the research process to match the predefined requirements. This process is contrary to quantitative research where a strict structure and process are followed as statistical and numerical data is the basis (Flick, 2020).

Within the content analysis different types of sources are permitted to be used, namely in-depth-interviews, focus groups, books, and scientific articles (Mayring, 2015). Transferring the requirement to the qualitative content analysis for this master thesis, a wide range of sources has been chosen. The aim is to interconnect the fields of psychology, social science, economics, and legal fields in which gender inequality has been scientifically researched. Therefore, existing findings and literature in the respective fields are taken as a basis in the Literature Review.

This analysis aims to investigate the different findings within the psychological, social, economic, and legal factors to influence gender inequality in Germany. The research question is to find the relationship between a family-friendly country like Germany and gender inequality. The research question seeks to address whether these two approaches are contradicting each other. If not, which factors are leading to critical inequality for women while supporting families? Thus, this paper illustrates the overall connection between different fields in which gender inequality can be found. Moreover, the paper aims to bring different learnings into a new context and analysing the enforcing factors influencing gender inequality in Germany. Based on these objectives, the collection of scientific papers in databases is undertaken. The different scientific papers presented below are categorized and given a factor, which is an indicator to support grouping the data into the four factors. After doing so these are split up into their main areas and analysed. Based on these steps, the determinants of each factor and therefore gender inequality in Germany will be showcased. The discussion is the last section, where results are discussed, and theoretical and practical implications are presented.

The qualitative data needed for this is collected by leveraging the databases Web of Science, Scopus, and CRAI collected. Lastly, the collected papers will be examined, and gathered insights interconnected. This process includes determining the major stumbling blocks toward gender equality identified. This separation of data collected from the analysis facilitates concentration and preciseness (Flick, 2020).

3.2 Data Collection

The data collection process is done with the theoretical approach of content analysis. Thereby papers are collected discussing the four predefined fields of gender inequality are collected: psychology, sociology, economy, and legal aspect: aiming to gather and understand the insights in the respective fields. Starting with the three databases Web of Science, Scopus, and CRAI the online library of the University of Barcelona (Centre de Recursos per a l'Aprenentatge I la Investigació). The CRAI Library is used to add valuable online books, to deepen insights on the relationship between gender inequality and the four fields as well as the impact of family-friendly measures. Access to the databases is provided by the University of Barcelona. Once the databases are chosen the research with keywords is undertaken. The following step is to apply filters to refine and narrow down the number of papers. The detailed research process is going to be described in the following paragraph.

The first step is choosing the adequate databases Web of Science, CRAI and Scopus. Hereby it needs to be mentioned that the paper combines four different fields of gender inequality and additionally has been applied to the case of Germany. Ensuing from this several rounds of research in each of the fields have to be undertaken to gather an adequate and reliable number of papers to work with.

Starting with the field of psychological factors on gender inequality, the keywords “gender inequality”, “negotiations”, “backlash “, “motherhood”, and “motivation” are applied on the databases search. Based on this, several filters are applied, including English language and articles as document types. Due to the high number of results for the psychologic aspects of gender inequality the sorting is changed to filter the articles with the highest numbers of citations. The next step is to read through the headlines of the papers with the highest number of citations and filter out the most relevant researchers in this field who are visible according to the citations. Once this process is done the abstracts of the chosen articles are read. Consequently, this leads to the paper selection in Table 2 for the psychological factors. Additionally, the knowledge about relevant researchers in the field of interest is taken into account. Well-known articles by Jens Mazei, Hannah Riley Bowles, Linda Babcock, Emily Amanatullah, and Alice Stuhlmacher aided to refine the research apart from the databases.

As a result of the research, the three databases provided 5 papers as a basis for the analysis. Furthermore, it should be added that in tables three (economic factors) and four (legal factors) a considerable number of non-scientific sources are listed. This is due to the character of the factors. For the analysis of the economic and legal field, information provided by the United Nations, the OECD (Organization for Economic Co-operation and Development), the European Union, the different ministries of the German government, and legislative texts, is required. Resulting in a total of 20 sources as a basis for the analysis. All sources can be found in the following four tables, categorized by each of the factors. Moreover, some sources are mentioned in the literature review due to prior research.

Table 2: Sources of psychological factors

	Factor	Title	Author & Year	Journal / Book	Database
1.	Working Hours	Are Women Less Likely to Ask than Men Partly Because They Work Fewer Hours? A Commentary on Artz (2018)	Jens Mazei, Joachim Hüffmeier, 2021	Meta-Psychology. Vol 5	Scopus
2	Motivation, Motherhood	Women's Choices in Europe	Claudia Quasier-Pohl, Martina Edepohl-Ulme, 2012	Waxmann Verlag GmbH	CRAI
3.	Negotiation	How Can Women Escape the Compensation Negotiation Dilemma? Relational Accounts Are One Answer.	Hanna Bowles & Linda Babcock McGinn, 2013	Psychology of Women Quarterly	Web of Science
4.	Negotiation	Negotiating gender roles: Gender differences in assertive negotiating are mediated by women's fear of backlash and attenuated when negotiating on behalf of others.	Emily T. Amanatullah, Michael W. Morris, 2010	Journal of Personality and Social Psychology, 98(2)	Web of Science
5.	Gender and race in negotiation	Who Can Lean In? The Intersecting Role of Race and Gender in Negotiations	Negin R. Toosi, Shira Mor, Zhaleh Semnani-Azad, Katherine W. Phillips, and Emily T. Amanatullah, 2018	Psychology of Women Quarterly. Vol 43	Scopus

Table 3: Sources of social factors

For the research of the social factors keywords in German and English language are applied. The keywords are “negotiation”, “gender difference”, “Frauen”, “Mütter”, “Arbeitsmarkt”. Furthermore, several filters have been applied, similar to the research process for the psychological factors, like German and English language, articles and book chapters, as well as a consideration of the number of citations.

	Factor	Title	Author & Year	Journal / Book	Database
6.	Negotiations	A Meta-Analysis on Gender Differences in Negotiation Outcomes and Their Moderators	Jens Mazei, Joachim Hüffmeier, Philipp Alexander Freund, Alice F Stuhlmacher, Lena Bilke, Guido Hertel, Dolores Albarracín, 2015	Psychological Bulletin. Vol 141	Web of Science
7.	Re-entry in labour market	Determinants of mothers's re-entry in the labour market in full- or part-time	Corinna Frodermann Dana Müller Martin Abraham	KZfSS Kölner Zeitschrift für Soziologie und	CRAI

				Sozialpsychologie. Vol 65	
8.	Gender roles on female working behaviour	Are Gender Roles Decisive? The Impact of Country-Specific Gender Cultures on Women's Working Time	Angelika Kümmerling Dominik Postels, 2020	KZfSS Kölner Zeitschrift für Soziologie und Sozialpsychologie. Vol 72	CRAI
9.	Social environment in the EU	Limited choice—structures of opportunity and employment patterns in European couple households	Nadia Steiber, Barbara Haas, 2010	KZfSS Kölner Zeitschrift für Soziologie und Sozialpsychologie.	CRAI
10.	Types of Discrimination	Diskriminierungsformen	Antidiskriminierungsstelle des Bundes	German government	
11.	Gender Stereotypes	Gender Stereotypes Stem from the Distribution of Women and Men Into Social Roles	Alice Eagly, Valerie J Steffen, 1984	Journal of Personality and Social Psychology. Vol. 46	Web of Science

Table 4: Sources of economic factors

The research process for the economic factors is done with the keywords: “gender pay gap”, “comparison“, „female manager“, „mother“, “Germany”, “Lohnunterschied”, “employment”, “tax”, and “couple”. This research process leads to five papers being relevant for the analysis.

	Factor	Title	Author & Year	Journal / Book	Database
12.	Historic reasons Male Bread Winner Model	Variations of the same? A sectoral analysis of the gender pay gap in Germany and Austria	Nadja Bergmann, Alexandra Scheele, Claudia Sorger, 2009	Gender, Work & Organization. Vol 26	CRAI
13.	Economic implications on women with children	The just gender pay gap in Germany revisited: The male breadwinner model and regional differences in gender-specific role ascriptions	Volker Lang, Martin Groß, 2020	Research in Social Stratification and Mobility. Vol 65	Scopus
14.	Parental Leave	Einkommensnachteile von Müttern im Vergleich zu kinderlosen Frauen in Deutschland - The motherhood wage penalty in Germany	Paul Schmelzer, Karin Kurz, Kerstin Schulze, 2015	KZfSS Kölner Zeitschrift für Soziologie und Sozialpsychologie. Vol 67	CRAI
15.	European Tax Systems	European Tax Systems and their Impact on Family Employment Patterns	Irene Dingeldey, 2001	Cambridge University Press	Scopus
16.	Relation of Fertility and Taxation	Fertility, Taxation and Family Policy	Patricia Apps, Ray Rees, 2004	Scand. J. Economics	Scopus

Table 5: Sources of legal factors

For the legal factors the majority of sources are taken from governmental pages, as legal frameworks are needed for the analysis. For the research process of the legal frameworks and papers the following keywords are applied: “Legal”, “Gender”, “Gender equality”, “Gleichstellung”, “Sustainability Goals”.

	Factor	Title	Author & Year	Journal / Book	Database
17.	Equality of Genders	Gleichstellung von Frauen und Männern.	OECD, 2022	German government	
18.	Inequality of Genders	Auf dem Weg zur Entgeltgleichheit für Frauen und Männer - On the way to equal pay for women and men	Ministry for Family, Senior, Women and Youth 2020	German government	
19.	Legal equality of men and women	Grundgesetz für die Bundesrepublik Deutschland Artikel 3	Grundgesetz, 2022	German government	Bundesministerium für Justiz
20.	Impact of legal measures towards gender quality	Game Changers for Gender Equality in Germany’s Labour Market? Corporate Board Quotas, Pay Transparency and Temporary Part-Time Work	Petra Ahrens, Alexandra Scheele, 2022	German Politics, Volume 31	Scopus

4. RESULTS

The main proposition of this paper is to understand the factors influencing gender inequality in Germany. The results are strongly based on the 20 papers filtered out in the bibliographic research process as well as further literature used in the literature review section. Thereby it is of overriding importance to carefully examine the sources and their findings. The findings are structured according to the different factors.

As mentioned in the summary section of the literature review, the four factors are strongly related to each other. Hence, the interpretation should not be undertaken separately from each other to avoid misinterpretation and neglecting of important aspects. In this paper, gender inequality is analysed as a result of many different interrelated factors.

Psychological factors determining women’s motivation and business behaviour

The role of psychology in female business behaviour is a major factor influencing gender inequality. Thereby motivation is a key aspect that shapes a major part of the decision-making process for women. The relatively low female labour force quote could be easily interpreted as a lack of motivation to work or a lack of motivation to work full-time when looking at the full-time quota. Contrary to that Quaiser-Pohl & Endephols-Ulpe (2012) found that women have

the same motivation as men in terms of ambitions to lead and to work. A major difference appears in the execution of that. Female psychology and culture shape the female decision-making process in a way that the “context”, namely children, other caretaking responsibilities, but also the external attribution of success, plays a major role (Toosi et al., 2019).

Moreover, female psychology differs in the reasoning for promotions. Mazei and Hüffmeier (2021) found that women are less likely to ask for raises in salaries depending on a potentially limited scope of hours worked. This turns out to be in particular an issue with part-time employment which is the most common form of female employment in Germany.

Both aspects of female psychology in business behaviour enforce the promotion gap which is based on the assumption that either the employee or the executive decides to raise the salary or promote to a higher position.

Social factors are a barrier for women to (re)enter the job market

According to Bergmann et al. (2009), the Male Bread Winner Model is the influencing social system in Germany. The implications of this model are far-reaching and slow to be dismantled. The Male Bread Winner Model is supported by stereotypes that characterize women to be mainly caring and communal instead of being aspiring and capable as men (Eagly & Steffen, 1984). This social mindset has sweeping consequences on the chances of women to (re)enter the job market after a marriage or a child is born. The German childcare infrastructure is built according to the Male Bread Winner Model with its limited offer of childcare facilities and opening hours of schools (Frodermann et al., 2013). Double-income households or households with working mothers face social backlashes in which mothers are considered “bad” due to stereotypes and the social mindset. These factors actively keep women from (re)entering the job market as these infrastructures and stereotypes are only changing very slowly.

Family policy measures challenge the change of women's role

Childcare transfer payments are the strategy of Germany to raise fertility rates, and to make up for the missing places in childcare facilities (Apps & Rees, 2004). This aspect certainly contradicts the overall goal of Germany to support women in their independence and equality (OECD, 2017). Considering that every child has the right to a childcare facility and the high priority of education of children the main care taking part is still done at home by women (Chzhen et al., 2019). Childcare transfer payments are one step toward a free choice for women once they become mothers, but there is only a choice if there is a possibility to work while having children. As the social and psychological factors displayed women still do not enjoy the same social support for working, and the childcare infrastructure is a further aspect that takes away the freedom of choice. Furthermore, gender inequality does not only happen by discriminating against women but also against men, which in this case means that men suffer equally from a lack of choices to support the family life with paid parental leave and a supporting society in which it is acceptable to switch roles. The existing measures themselves are clearly not a contradiction to gender equality, chances could be that these measures support

equality. Still, the major issues arise from the general setup of the infrastructure and society perspective.

Economic factors magnify the gender pay gap and encourage women to take part-time jobs

Bergmann et al. (2009) describe the Male Bread Winner Model to be the dominating social system in Germany. The implications of this model are far-reaching, and slow to be dismantled. The Male Bread Winner Model is displayed in the taxation system which is a joint taxation system (Apps & Rees, 2004). Joint taxation of spouses in Germany promotes one spouse with a more beneficial tax rate than the other spouse. Typically, men have a higher salary, as well as due to the social factors the acceptance of men being the breadwinner of the family led to the model of men applying the lighter taxation on their salary and women applying the heavier tax on their income (Schmelzer, Kurz & Schulze, 2015). Ensuing from this the lower income of women is marginalized and the costs of childcare overweigh the income of women (Apps & Rees, 2004). The results of this taxation can lead to the situation where women find themselves confronted with either staying at home without any income and hence no costs for child care or a small income only plus childcare costs (Dingeldey, 2001; Lang & Groß, 2020). Due to social factors lower occupations with a higher degree of flexibility offering occupations are chosen, meaning that women tend to choose part-time jobs or drop out of the job market (Steiber & Haas, 2010).

As mentioned earlier women tend to have a lower salary in a marriage, and one of the reasons for this is part-time employment, but the gender pay gap is another dimension that is influenced by economic factors. The gender pay gap is not just a sum that arises from pure discrimination (Bergmann et al., 2009). A major part of it is the result of two economic factors: firstly, the job segregation as the choice of professions is not only a culturally influenced topic but an economic question. Women have to align family responsibilities with job responsibilities which leads to professions that offer flexible working hours and part-time or mini-job (Lang & Groß, 2020). These flexible working conditions can be found in the social sector as well as in the service sector where part-time and mini jobbers fit into the working model. Better paid sectors, which are usually men-dominated do not offer these types of employment contracts and do not offer the same flexibility. Ensuing from this women with children are not only disadvantaged against men but also discriminated against women without children (Schmelzer et al., 2015). The second factor is the shaping of female employment biographies and interruptions in employment. In other words, due to motherhood, caretaking responsibilities, part-time employment, and a lack of promotions in biographies women experience a further disadvantage which results in a gender pay gap and gender inequality (Lang & Groß, 2020).

Legal factors buffer the gender inequality

In contrast to the earlier mentioned factors, the legal frameworks of the United Nations, the European Union, and Germany actually intend to mitigate gender inequality (Bundesregierung, 2022; OECD, 2017; United Nations, 2012). Gender equality is a top priority of the German government with regulations, and agendas that tackle the different aspects of gender equality

(Bundesregierung, 2022). However, shortages of the legal frameworks arise regarding the scope of applicability and the cases that fall under the regulations (Ahrens & Scheele, 2022). Within these fields, the legal frameworks miss to fully address the topic.

5. DISCUSSION

This master thesis aims to determine how different factors correlate with each other towards gender inequality in the case of Germany. Thereby special attention is given to the influence of family-friendly policies of the German Government and its possible impact on gender (in)equality. The psychological, social, and economic factors have been identified as gender inequality-enhancing factors. Whereas the legal factors act as a counterbalance in which gender equality is a prioritized goal. The family-focused policies take a rather ambivalent role between the factors mitigating and at the same time enhancing gender inequality. The reason for this is the fact that the psychological, social, and economic factors share the issue of the Male-Bread-Winner Model. This cultural mindset is manifested in the psychology of men and women, in society, and in the German infrastructure and job market. Ensuing from this, a major part of family policies like childcare facilities, school hours, and childcare transfer payments rather enhance gender inequality. What has been identified is that all factors are closely interrelated and influence each other which leads ultimately to the gender pay gap, gender promotion gap, and gender inequality.

Legal frameworks and their intention to mitigate gender inequality may find their way into society and support the ongoing change of society's mindset towards more equal genders. The continuous efforts for more role models not only in politics but also in the economy in companies with women not only on boards of supervisors but also across the entire management population cannot be overlooked. Ultimately it remains up to discussion whether it is sufficient when the government prioritizes gender equality in its legal frameworks, but the society actually remains to be confronted with outdated family images and infrastructures.

Theoretical implications

This paper illustrates the significance of this topic and the relevance for scientific research to tackle it. The contributions of scientific research form a key pillar to understand the different aspects of gender inequality and its reasons. Nevertheless, this paper is the first to address gender inequality as a sum of multiple factors in the business-related context of Germany. Due to this approach, the role of German culture as a predominant factor to influence gender inequality has become clear.

Research in the field of gender inequality provides a wide range of insights on the different aspects of gender inequality, but the interaction of the different fields should be further analysed. In particular, in the German case where the Male Bread Winner Model is a critical influence on gender equality, research would be required to fully understand its influence beyond the business-related gender inequality.

This master thesis contributed to identify the unique relationship between family policy measures and gender inequality. It found that Germany as a family-friendly country does not necessarily have to contradict becoming a gender-equal country. It found that gender inequality is the result of cultural mindsets and outdated structures that support the Male Bread Winner Model. Family-friendly measures have the potential to increase gender equality if the overall infrastructure supports gender equality as well.

Moreover, this paper highlights the importance to analyse several factors together in order to fully understand the determinants for women to enter the job market. A single factor analysis, frequently applied by research, does not fully cover the dynamics and the decision-making process which consists of economic, psychological but also social components.

Furthermore, this master thesis filtered out that gender inequality, and more precisely gender pay and promotion gap are closely tied to the business behavior of German women. The business behavior of women in Germany is determined by cultural mindset, the German infrastructure, working models, childcare systems, and taxation classes. While many aspects of gender inequality might be universal and applicable to international cases, this master thesis shows the necessity to do further research on more national and cultural levels as these dimensions are the influencing factors.

Practical implications

When it comes to recommendations for action, different aspects need to be considered: Gender inequality is the result of a multitude of aspects. Key players are the government, jurisdiction, companies, society, and men and women. Accordingly, actions need to be undertaken by each of these players. Government and jurisdiction have already set the path with ambitious agendas and fundamental rights that are intended to empower women. Thus, improvements can be undertaken in the execution.

Childcare transfer payments do not necessarily have to encourage women to stay at home for many years when childcare facilities are available and offer convenient open hours. If both services are provided in a usable way, chances are that a country will be able to be characterized both – being family-friendly and simultaneously encouraging women and promoting gender equality in reality.

Moreover, the gender pay gap should be penalized more easily. Transparency of the market is the key aspect to achieve equality. The current jurisdiction provides a very limited scope of application for women to enforce equal pay for equal performance.

Furthermore, the mentality of society should be further worked on and supported. The Male Bread Winner Model is an outdated model in which not only women are discriminated but also men that would like to equally share responsibilities towards career and family. Therefore, men should be able to equally participate in parental leave not only legally but also socially. Closely tied to the previously mentioned aspect is the reform of the taxation system. Taxation is the fundamental economic aspect that shapes the decision-making process of women and their families.

The transformation of society is a process that is led by role models and education. Female role models in leading positions are more and more common in politically high-visible positions, but in the economy, women are still missing in management positions equivalently. This can be facilitated by companies with flexible working models, childcare options, and female promotion programs. The government currently promotes women on boards of publicly listed companies. This is the first step toward more equality and a system in which women have an equal chance for top positions in professions that are male-dominated.

Conclusion

This master thesis focuses on a multifactor analysis of gender (in)equality in the case of Germany. It identifies the interrelation of social, psychological, economic, and legal factors and the role of German family policy measures. While there is a profound basis of scientific research on single aspects of gender inequality, a multifactor approach on a cultural level is a field in which further research is needed. This paper contributed to a predefined field of inequality in the German context. Nevertheless, this topic is a broad field in which additional other factors should be included as well in future research to gain more insights into theoretical and practical implications. As cultures and societies evolve, the perception of gender roles and gender equality becomes more important and should be investigated as it is not only a scientifically important topic but also a fundamental right to be treated equally.

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7. Annex

Goal 5 targets:

5.1 End all forms of discrimination against all women and girls everywhere

5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation

5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation

5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate

5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life

5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences

5.A Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws

5.B Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women

5. C Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels

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- 1) That I am the **author** of the final project: Multifactor analysis on gender (in)equality. The case of Germany. (hereinafter, "the work"), submitted as the final project for the master's degree course in International Business., supervised by Dr. Patricia Elgoibar, a lecturer in the Department of ..Business and Economics. at the University of Barcelona.
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Annex 2

Master's Thesis Submission Form

The deadline to submit this form is 3 July 2022

(Student(s)'s full name)	Aylin Vogelgesang			
as (a) student(s) enrolled in the master's degree in International Business at the University of Barcelona, hereby request to submit the Master's Thesis entitled (definitive title):				
(Title of MT)	Multifactor analysis on gender (in)equality. The case of Germany.			
Supervised by				
(Tutor(s)'s full name)	Dr. Patricia Elgoibar			
Declares that:				
(1) the project is original and that I have not committed plagiarism or any other non-ethical practice; (2) the tutor(s) approves the submission of this Master's Thesis to be assessed by the Assessment Committee on the date and at the location established by the Master's Degree Committee.				
The MT is done in group (if Yes, additional forms required)	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
The MT (or part of it) contains confidential material:	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>

Student(s)'s signature	Tutor(s)'s signature
	
Student(s)'s name	Tutor(s)'s name
Aylin Vogelgesang	Dr. Patricia Elgoibar

Barcelona, 29.06, 2022