

Changes in Poverty Measurement: An Examination of the Research SPM and Its Effects by Gender

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In general, in the United States poverty rates for women are higher than poverty rates for men and the majority of people in poverty are women. For example, in 2011, 16.3 percent of women had incomes below their official poverty threshold compared to 13.6 percent of men. Using the official measure, the ratio of the female poverty rate to the male poverty rate was 1.2 — women were 20 percent more likely to be poor than men. Of all people categorized as in poverty in 2011, approximately 56 percent were women.¹ While 19.5 percent of all families were headed by women, more than 50 percent of families in poverty were headed by women. The ratio of the poverty rate for female householder families to married-couple families was 5.1. (DeNavas-Walt, et.al, 2012)

There are several reasons for the disparity in poverty status by gender, including differences in wages, labor force participation and family composition. This paper will explore recent trends in the gender disparities in poverty status and describe the impact of using an alternative poverty measure, the Supplemental Poverty Measure, on gender differences in poverty status.

Literature Review/ Background

The “feminization of poverty” was a term first coined in a 1978 article that examined changes in women’s economic status between 1950 and 1976 (Pearce 1978). Pearce noted that in 1976 nearly two out of three of poor persons over 16 years of age were women. The percentage of all families that were female-headed rose from 10.1 percent in 1950 to 14 percent in 1976. In 1976 almost half of all poor families were female headed. (Pearce, 1976, p. 28).

Since 1978 several authors have revisited the feminization of poverty and how it has changed over time. In 1986, Fuchs used Decennial Census and Current Population Survey data to show that although there was considerable feminization of poverty through the 1960s, the share of the poor who were women remained relatively constant through the 1970s, and between 1979 and 1984 women as a share of all poor people decreased. (Fuchs, 1986, p. 19)

Using Current Population Survey data, Peterson (1987) found that between 1969 and 1978 the number of poor families headed by men (husband and wife families and male householder families) dropped from 3.2 million to 2.6 million. During the same period, however, the number of poor families headed by women with minor children increased by one-third from 1.8 to 2.7 million and this trend continued into the 1980s. In 1983 roughly one half of all poor families were headed by women, up from 36 percent in the early 1970s. The poverty rate of these households (36 percent) was almost triple the poverty rate for male headed households and nearly five times greater than the poverty rate for married couple families. In 1987, two out of three adults in poverty were women.

Examining the causes of the feminization of poverty, McLanahan, Sorenson and Watson (1989) found that the feminization of poverty between 1950 and 1980 was due to a relative rather than an

¹ In the total population, about 51 percent of persons for whom poverty status is determined were women.

absolute decline in women's economic status. Among working age adults, the growth of single parent families was the crucial factor; among the elderly, declines in mortality and an increase in the propensity to live alone increased women's poverty rates relative to those of men.

McLanahan and Kelly updated this earlier analysis through 1996 (1999). They concluded that between 1950 and 1970 poverty rates declined more rapidly for men than for women. Between 1970 and 1996, poverty rates stopped declining but on a relative basis working aged women gained relative to men while the gap between poverty rates for elderly men and women continued to grow.

Bianchi (1999) used Current Population Survey data to review trends in the feminization of poverty between 1968 and 1997. She found that trends differed depending on whether the focus is on relative risks or absolute levels of poverty. With respect to relative risks she found "significant and important nonlinearities and peculiarities", including the de-feminization of poverty after 1980 among adult, working-age women and the dramatic rise in relative poverty risks for elderly women vis-à-vis elderly men even as their absolute poverty levels dropped precipitously.

This paper has two purposes: (1) to update the metrics on the feminization of poverty to examine the more recent trends in these various measures (2) to assess whether the indicators of the feminization of poverty are sensitive to the choice of poverty measure.

Metrics for the Feminization of Poverty

Researchers have used a variety of indicators to measure the extent of the feminization of poverty. These include

- Percent of the poor who are women
- Sex poverty ratio: the poverty rate of women divided by the poverty rate of men
- Percent of poor families with a female householder
- Family sex poverty ratio: the poverty rate of families with a female householder divided by the poverty rate of families with married-couple householders
- Percent of poor families with children with female householder
- Sex poverty ratio for families with children

Historical Trends in Gender Poverty Metrics

The Share of the Poor who are Women

Figure 1

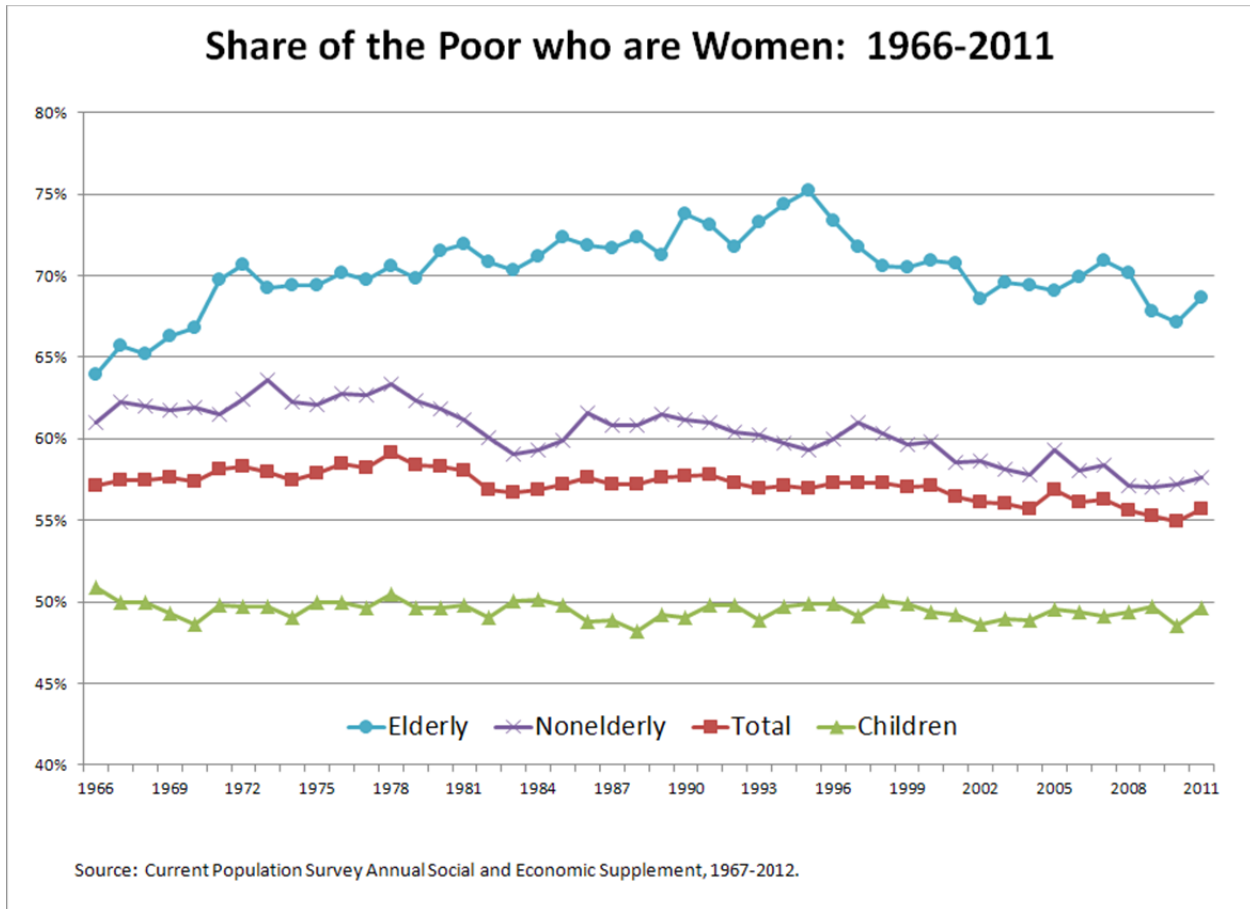
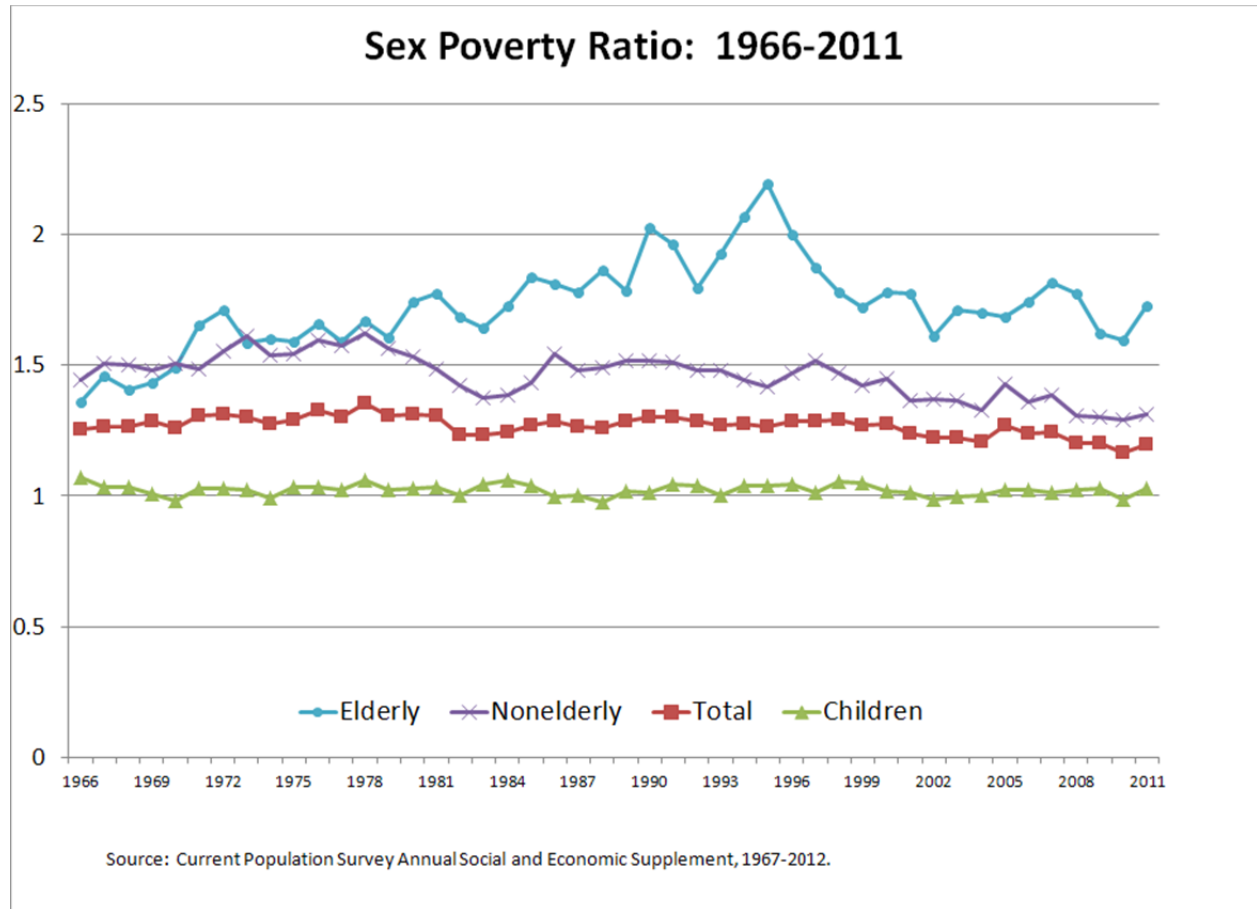


Figure 1 summarizes the share of the poor who were women since 1966 by age group.² For all ages, the female share of poverty has fluctuated very little over this period. The female share of the poor in 1966 was not statistically different from the share in 2011, with the exception of the elderly poor. Among the elderly poor, the share of those who were women increased from 64 percent in 1966 to 69 percent in 2011.

Figure 2 shows the sex poverty ratio, that is the ratio of female to male poverty rates, by age group. Again, except for the elderly, the changes in the sex poverty ratio between 1966 and 2011 were not statistically significant. The sex poverty ratio for men and women aged 65 years and older increased from 1.36 in 1966 to 1.73 in 2011.

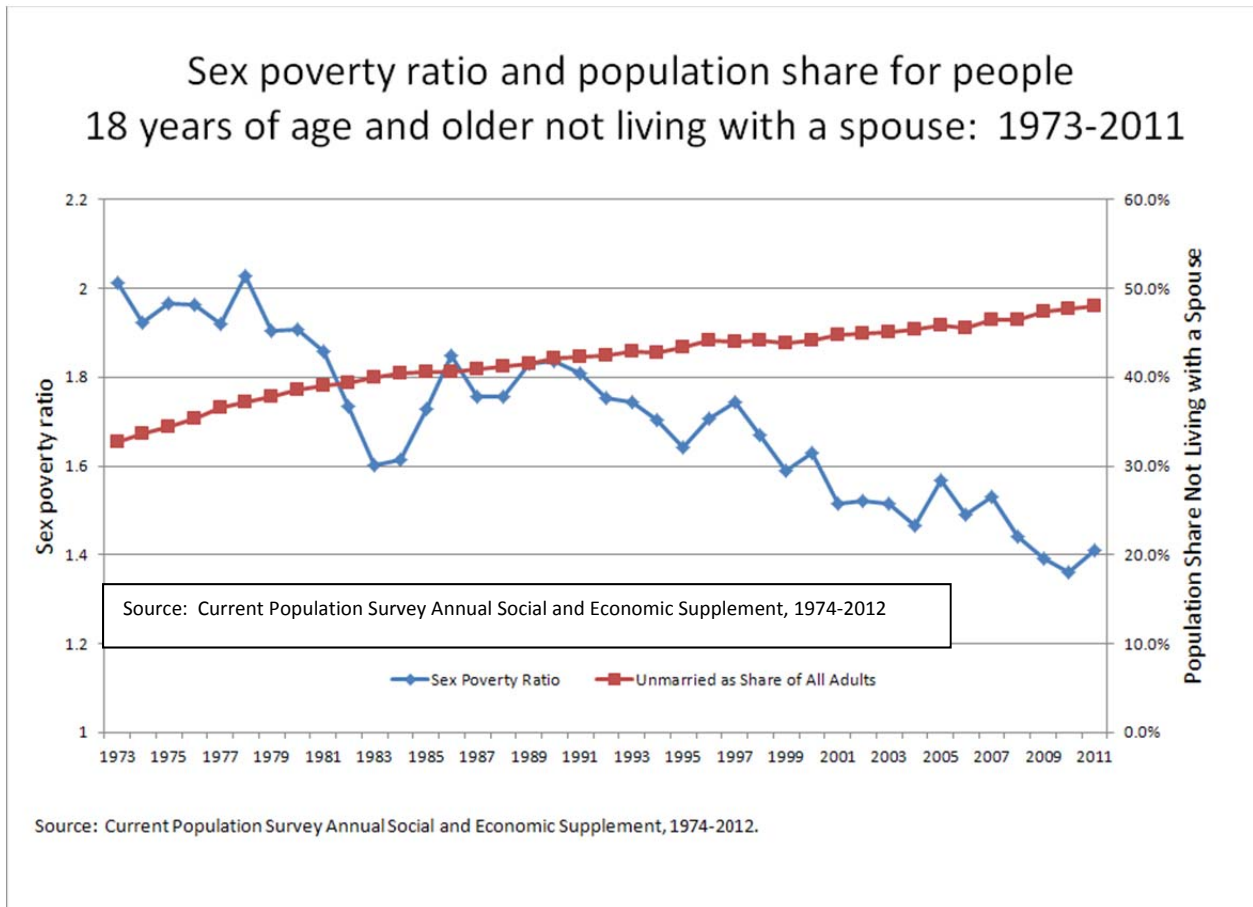
² The poverty rate estimates in this paper are from Annual Social and Economic Supplements (ASEC) to the Current Population Survey (CPS). The estimates in this paper (which may be shown in text, figures, and tables) are based on responses from a sample of the population and may differ from actual values because of sampling variability or other factors. As a result, apparent differences between the estimates for two or more groups may not be statistically significant. All comparative statements have undergone statistical testing and are significant at the 90 percent confidence level unless otherwise noted. For years prior to 2006, standard errors were calculated using a Generalized Variance Function approach. For more recent years, standard errors were calculated using replicate weights. Further information about the source and accuracy of the estimates is available at <www.census.gov/hhes/www/p60_243sa.pdf>.

Figure 2



McLanahan et al. (1999) argued that two factors have changed the overall sex poverty ratio over time – (1) changes in the relative poverty rates of single men and women, and (2) changes in the proportion of people who are single rather than married. The next figure shows the changes in both of these factors since 1973. If all adults were married, the sex poverty ratio would be 1.0. Since poverty rates for single women are higher than for single men, as the proportion of adults who are not married grows, one would expect an increase in the sex poverty ratio. However, this has not occurred because even as a larger share of adults are not living with a spouse, the sex poverty ratio for unmarried adults has fallen.

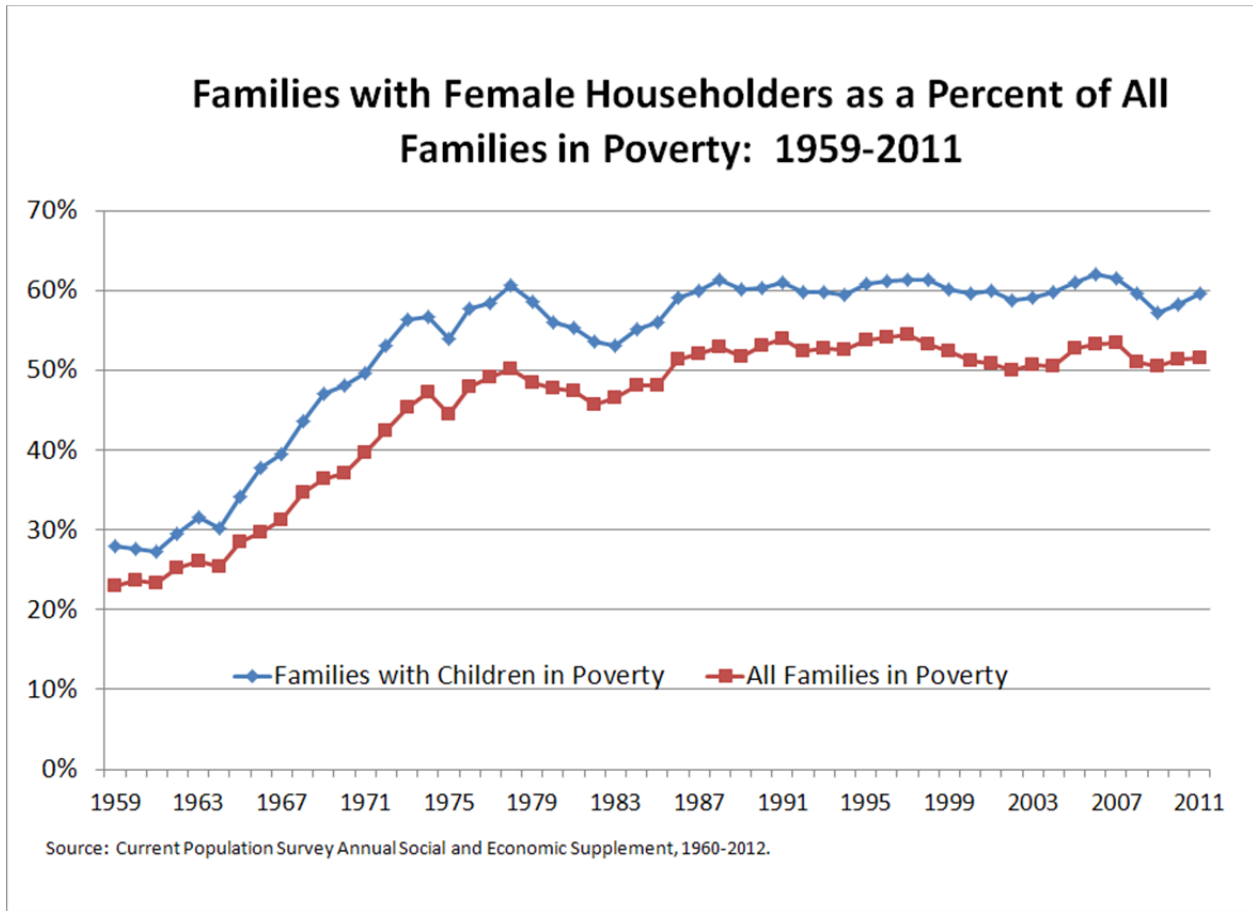
Figure 3



Percent of poor families with female householder, particularly the percent of poor families with children with a female householder

Using the official poverty measure, this metric can be traced back to 1959. Again we see a steep significant rise in the percent of all families in poverty headed by women between 1959 and 1979, followed by a leveling off after 1987 at approximately 50 percent. Since 1970 the majority of families with children in poverty have been headed by women but this has stayed steady at approximately 60 percent since 1979. Indeed, the change between 1979 and 2011 in the percent of poor families headed by women with children was not statistically significant.

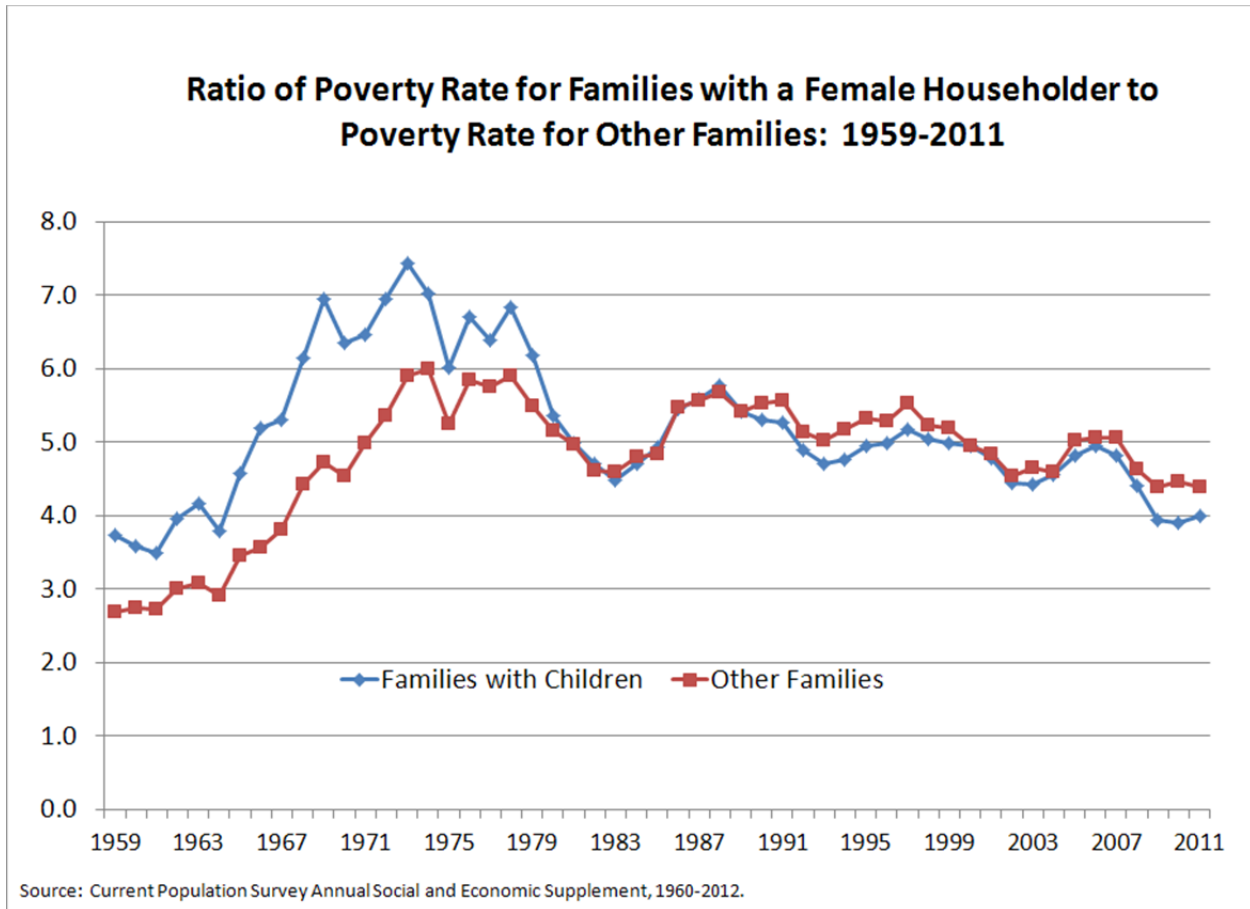
Figure 4



Family poverty rate of families with minor children with female householder compared to the poverty rate of families with male or married-couple householders

Finally, we can examine the family sex-poverty ratio. After increasing in the late 1960s and 1970s the family sex-poverty ratio has fallen but still exceeds 400 percent. The sex poverty ratio for all families in 2011 was higher than the sex poverty ratio for all families in 1959. There was no statistically significant difference between the sex poverty ratio for families with children in 1959 and the sex poverty ratio for families with children in 2011.

Figure 5



Gender and Poverty with Alternative Poverty Measures

Fuchs (1986), McLanahan et.al. (1999) and Bianchi (1999) discussed the impact of alternative poverty measures on poverty gender metrics. In addition to using the fixed “official” poverty standard, Fuchs examined the incidence of poverty under what he called “a changing standard” that reflects changes in real per capita income for the economy as a whole. Fuchs multiplied the official poverty thresholds by a factor of 1.00 for 1959, 1.31 for 1969, 1.54 for 1979 and 1.62 for 1984. While there had been dramatic declines in the incidence of poverty between 1959 and 1969 using the official measure, under the “relative” measure poverty rates were about the same in 1979 as in 1959 and rose sharply between 1979 and 1984. The increase in the percent of the poor was greater under the official measure than under the relative measure for all persons 18+. When the analysis was limited to working age adults (ages 25 to 64) under the relative measure, the share of the poor who were women increased from 57.8 percent to 58.7 percent.

McLanahan et al. (1999) did not calculate the sex poverty ratio with alternative poverty measures but noted how flaws in the official poverty measure might influence the magnitude of the sex poverty ratio. In particular they note that the failure to treat cohabiting couples as “families” would overstate the poverty rate of women. (p. 137). Bianchi suggested that if the official poverty measure were altered as recommended by the National Academy of Sciences panel the relative poverty rates of married couples and single-parent families might be brought closer together.

Impact of the SPM on Gender Metrics

In 2009, the Office of Management and Budget's Chief Statistician formed an Interagency Technical Working Group (ITWG) that issued a series of suggestions to the Census Bureau and the Bureau of Labor Statistics on how to develop a new Supplemental Poverty Measure (SPM). Their suggestions drew on the recommendations of the 1995 report of the National Academy of Sciences (NAS) Panel on Poverty and Family Assistance and the extensive research on poverty measurement conducted over the past 15 years at the Census Bureau and elsewhere.

In November 2011 and 2012, the Census Bureau issued reports presenting the Research Supplemental Poverty Measure (SPM) for 2010 and 2011 (Short 2012, Short 2011). The supplemental poverty measure differs from the official measure in several ways, including the definition of resources, the construction of the poverty thresholds, and the definition of the resource unit used to calculate poverty status. Since the SPM includes the value of in-kind benefits, taxes and child care and work-related expenses in its resource definition, the SPM may be particularly salient for researchers examining the gender distribution of poverty and in evaluating the relative effects of government programs and nondiscretionary expenses on poverty rates by gender. Further, because the resources of cohabiting partners are included in the SPM resource unit, SPM poverty estimates among female household heads may differ from those presented in official poverty estimates.³

In this analysis, we use the 2012 Current Population Survey Annual Social and Economic Supplement to compare poverty estimates for 2011 for individuals by sex.⁴ Specifically we examine sex differences in poverty rates and poverty shares using the official poverty measure and the SPM. The following table examines the differences between the SPM poverty estimates and the official estimates for men and women for the total population as well as several subgroups. The SPM poverty estimate is greater than the official estimate for each group except Blacks. The difference between the SPM estimate and the official estimate is greater for men than for women for every group except the elderly and Blacks. For the elderly, the difference between men and women is not statistically significant. For Blacks, the SPM estimate is greater than the official estimate for both men and women but the difference is larger for women than for men.

Table 2 summarizes family level SPM and official estimates for families with female householders and families with married couple or cohabiting householders. For all families, the SPM estimate is higher than the official for families with married couple/cohabiting householders but the difference between the SPM and the official estimate was not statistically significant for families with a female householder. For families with minor children, the SPM estimate was lower than the official estimate for both types of householders. For families with minor children, only families with an elderly householder had SPM estimates greater than official estimates. Examining the "differences of the differences," the impact of the SPM on poverty estimates was greater for families with female householders than for families with married couple/cohabiting householders for every group except families with elderly or Hispanic householders.

³ Unrelated children of the householder under the age of 15 are also included in the SPM resource unit.

⁴ The estimates in this paper are based on responses from a sample of the population. As with all surveys, estimates may vary from the actual values because of sampling variation and other factors. All comparisons made in this paper have undergone statistical testing and are significant at the 90-percent confidence level unless otherwise noted. For information on confidentiality protection, sampling error, non-sampling error, and definitions see <<http://www.census.gov/apsd/techdoc/cps/cpsmar12.pdf>>.

Table 1

Difference between Official and SPM Poverty Rates by Gender

	Women			Men			Difference of Differences
	Official	SPM	DIFF - SPM vs Official	Official	SPM	DIFF - SPM vs Official	
Total	16.4	16.9	0.4 *	13.7	15.3	1.6 *	-1.2 *
Nonelderly	15.5	16.2	0.7 *	11.8	14.9	3.0 *	-2.4 *
Elderly	10.7	17.2	6.5 *	6.2	12.3	6.1 *	0.4
White	14.1	15.0	0.9 *	11.6	13.5	1.9 *	-1.1 *
White nonhispanic	11.0	11.7	0.8 *	8.8	10.2	1.4 *	-0.6 *
Black	29.6	26.5	-3.0 *	25.7	24.8	-0.9 *	-2.2 *
Hispanic	27.8	29.1	1.3 *	23.1	26.9	3.8 *	-2.5 *

* Statistically different from zero at the 90 percent confidence level.

Source: Current Population Survey Annual Social and Economic Supplement, 2012

Table 2

Comparison of Family Poverty Rates: Official vs SPM 2011

	Female Householders			Married Couple/CoHab Households			
	Official	SPM	DIFF - SPM vs Official	Official	SPM	DIFF - SPM vs Official	Difference of Differences
All Families							
All	29.6	29.4	-0.2	7.9	10.0	2.0 *	-2.2 *
Nonelderly	32.1	30.7	-1.5 *	8.9	9.8	0.9 *	-2.4 *
Elderly	13.7	21.4	7.7 *	3.8	10.6	6.8 *	0.9
White	25.7	27.1	1.4 *	7.3	9.3	2.0 *	-0.6
White not hispanic	21.1	21.8	0.7	5.5	7.2	1.7 *	-1.0
Black	38.7	34.2	-4.4 *	12.7	13.7	1.0 *	-5.5 *
Hispanic	39.3	42.5	3.1 *	18.6	22.0	3.4	-0.3
Families with Children							
All	39.3	34.4	-4.9 *	11.5	11.1	-0.4 *	-4.5 *
Nonelderly	39.9	34.6	-5.3 *	11.4	10.9	-0.5 *	-4.8 *
Elderly	24.6	27.5	2.9 *	13.0	17.0	4.0 *	-1.1
White	35.6	32.7	-2.8 *	10.7	10.4	-0.4	-2.5 *
White not hispanic	30.1	26.6	-3.5 *	7.3	6.6	-0.7 *	-2.8 *
Black	47.2	37.8	-9.3 *	16.6	14.4	-2.2 *	-7.1 *
Hispanic	47.9	46.6	-1.4	23.1	23.9	0.8	-2.2

* Statistically different from zero at the 90 percent confidence level.

Source: Current Population Survey Annual Social and Economic Supplement, 2012

Table 3 compares six different measures of gender-related poverty differences. Moving from the official measure to the SPM measure reduces these gender differences for each of the six measures. For example, the ratio of the poverty rate of families with a female householder to the poverty rate of families with married-couple or cohabiting householders falls from 5.05 to 2.95 with the SPM.

Table 3

Comparison of Gender Poverty Metrics: Official vs SPM - 2011						
	OFFICIAL	SE	SPM	SE	Difference	%Change
Ratio of Female Poverty Rate to Male Poverty Rate	1.20	0.01	1.10	0.01	-0.10 *	-8.2%
Share of the Poor who are Women/Girls	0.56	0.00	0.54	0.00	-0.02 *	-3.8%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units	5.05	0.15	2.95	0.08	-2.11 *	-41.7%
Share of Poor Resource Units with Female Householder	0.52	0.01	0.37	0.01	-0.15 *	-29.4%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units (with Children)	4.63	0.17	3.11	0.10	-1.52 *	-32.9%
Share of Poor Resource Units with Female Householder (with Children)	0.60	0.01	0.48	0.01	-0.12 *	-20.2%
* Statistically different from zero at the 90 percent confidence level.						
Source: 2012 Current Population Survey Annual Social and Economic Supplement						

Decomposition of SPM Impact

Given the myriad of differences between the official poverty measure and the Supplemental Poverty Measure, the following sections decompose the impact of the individual elements of the Supplemental Poverty Measure on these gender measures.

1. Unit of Analysis

Under the official definition, a cohabiting couple without children is treated as two unrelated individuals. The personal income of each partner is compared to the threshold for a single individual. (If there are children in the household, the children are assigned to one of the partners and the total family cash income is compared to the appropriate threshold.) The SPM utilizes a unit of analysis that combines cohabiting partners and their relatives in a single resource unit.

Since both the official and the SPM thresholds assume economies of scale (e.g. the threshold for a two adult family is less than two times the single person threshold), the new unit of analysis generally results in fewer people classified as poor. If income and dependents were distributed equally between female and male cohabiting partners, there would be no impact on the gender gap. However, if women cohabiting partners have less income than their male partners and/or are more likely to have dependents assigned to them than their male partners, the new unit of analysis will result in a greater reduction in poverty for women than for men.

In the 2012 CPS ASEC, there were 18.7 million adults living in SPM resource units that included a cohabiting partner, 24 percent of these adults lived with a related child under the age of 18. Of the 6 million children living in SPM resource units with cohabiting partners, 60 percent were categorized as

living in a female headed family under the official measure while 38 percent were categorized as living in a male headed family. (The remaining 2.5 percent were classified as living in a family with a married couple head. This is possible because one of the cohabiting partners may be related to a married couple head and therefore his/her and his/her children's poverty status would be determined as part of that married couple family.)

In order to isolate the impact of the change in the unit of analysis, Table 4 provides the summary gender poverty metrics for an alternative poverty measure. This alternative poverty measure uses the same resource and threshold definition as the official measure but applies these to the new unit of analysis. Change in unit reduces gender differences with one exception – the difference in the percent of women as a share of the poor was not significant.

Table 4

NEW UNIT OF ANALYSIS	OFFICIAL	SE	OFFICIAL WITH NEW UNIT OF ANALYSIS	SE	Difference	%Change
Ratio of Female Poverty Rate to Male Poverty Rate	1.20	0.01	1.17	0.01	-0.03 *	-2.7%
Share of the Poor who are Women/Girls	0.56	0.00	0.55	0.00	-0.01	-1.1%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units	5.05	0.15	4.53	0.14	-0.52 *	-10.4%
Share of Poor Resource Units with Female Householder	0.52	0.01	0.50	0.01	-0.02 *	-3.9%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units (with Children)	4.63	0.17	4.11	0.15	-0.52 *	-11.2%
Share of Poor Resource Units with Female Householder (with Children)	0.60	0.01	0.58	0.01	-0.02 *	-3.2%

* Statistically different from zero at the 90 percent confidence level.

Source: 2012 Current Population Survey Annual Social and Economic Supplement

2. Impact of the SPM Thresholds

The thresholds used for the SPM are derived from expenditure estimates from the Consumer Expenditure survey. Separate thresholds are estimated for owners with a mortgage, owners without a mortgage and renters. The housing portion of these thresholds are adjusted for differences in housing costs using data on median rents for two-bedroom apartments from the American Community Survey. The thresholds for two adult, two child families are adjusted for differences in family size using a three-parameter equivalence scale.

Table 5 compares the gender measures using the official poverty measure to measures derived by using the SPM unit of analysis and the SPM thresholds but the official resource measure (cash income before taxes). The combination of the change in the unit of analysis and the change in the thresholds decreases the sex poverty ratio from 1.20 to 1.15. The second set of estimates compares the official with the new unit of analysis to the official with both the new unit of analysis and the new thresholds in order

to separate the impact of the new unit from the impact of the new thresholds. The change of the thresholds alone did not result in a statistically significant change in the sex poverty ratio.⁵

Table 5

SPM THRESHOLDS	Official	SE	Official with SPM Unit of Analysis and SPM Thresholds	SE	Difference	%Change
Ratio of Female Poverty Rate to Male Poverty Rate	1.20	0.01	1.15	0.00	-0.05 *	-4.2%
Share of the Poor who are Women/Girls	0.56	0.00	0.55	0.01	-0.01	-1.8%
	Official with new Unit of Analysis	SE 1	Official with SPM Unit of Analysis and SPM Thresholds	SE 2	Difference	%Change
Ratio of Female Poverty Rate to Male Poverty Rate	1.17	0.01	1.15	0.00	-0.02	-1.5%
Share of the Poor who are Women/Girls	0.55	0.00	0.55	0.01	0.00	-0.7%
* Statistically different from zero at the 90 percent confidence level.						
Source: 2012 Current Population Survey Annual Social and Economic Supplement						

3. Inclusion of Noncash Benefits

The official poverty measure compares the relevant poverty threshold to cash income before taxes. The values of noncash benefits, such as nutritional assistance, housing assistance and energy assistance are not incorporated in the official poverty measure. The SPM assigns a dollar value to each of these benefits and adds this amount to cash income when comparing total SPM resources to the SPM thresholds.

The inclusion of noncash benefits might be expected to lower poverty rates for single parent resource units because so many of the means tested noncash benefits were designed to provide benefits to single parent families. In addition, since single parent families often have only one adult in the labor force, they are more likely to have incomes which make them eligible for noncash benefits. Since women are more likely to head single parent families than men, this would result in a greater difference between official and SPM poverty rates for women than for men.

Table 6 compares the gender measures using the SPM approach to measures using an alternative measure that does not add the value of noncash benefits to resources. Noncash benefits reduce differences in poverty rates for all measures with one exception, the share of poor families headed by a female reference person.

⁵ One could further analyze the changes in the thresholds to determine the relative impact of the (1) basic threshold amounts, (2) the differentiation of thresholds by tenure status, (3) the geographic adjustments, and (4) the three parameter equivalence scale to assess the impact of each element but this summary analysis suggests that the net impact of all these changes did not result in a statistically significant change in either the sex poverty ratio or the share of the poor who are women/girls.

Table 6

NONCASH BENEFITS	SPM	SE	SPM without noncash benefits	SE	Difference	%Change
Ratio of Female Poverty Rate to Male Poverty Rate	1.10	0.01	1.13	0.01	0.03 *	2.4%
Share of the Poor who are Women/Girls	0.54	0.00	0.54	0.00	0.01 *	1.1%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units	2.95	0.08	3.26	0.08	0.31 *	10.6%
Share of Poor Resource Units with Female Householder	0.37	0.01	0.39	0.01	0.02 *	6.6%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units (with Children)	3.11	0.10	3.37	0.10	0.26 *	8.4%
Share of Poor Resource Units with Female Householder (with Children)	0.48	0.01	0.50	0.01	0.02	4.2%

* Statistically different from zero at the 90 percent confidence level.

Source: 2012 Current Population Survey Annual Social and Economic Supplement

4. Impact of Taxes

Another difference between the official poverty measure and the SPM is the subtraction of taxes from the resource measure. Table 7 compares the gender measures using the SPM approach to measures using an alternative measure that does not incorporate taxes into the resource estimate. Taxes do not have a statistically significant impact on four of the six measures. For all families, incorporation of taxes into the resource measure slightly reduces the difference between poverty rates for female headed families and married couple/cohabiting families and decreases the share of poor families headed by women.

Table 7

TAXES	SPM	SE	SPM without taxes	SE	Change	%Change
Ratio of Female Poverty Rate to Male Poverty Rate	1.10	0.01	1.12	0.01	0.02	1.5%
Share of the Poor who are Women/Girls	0.54	0.00	0.54	0.00	0.00	0.7%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units	2.95	0.08	3.13	0.08	0.19 *	6.3%
Share of Poor Resource Units with Female Householder	0.37	0.01	0.38	0.01	0.02 *	4.4%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units (with Children)	3.11	0.10	3.05	0.09	-0.06	-2.0%
Share of Poor Resource Units with Female Householder (with Children)	0.48	0.01	0.48	0.01	0.00	-0.6%

* Statistically different from zero at the 90 percent confidence level.

Source: 2012 Current Population Survey Annual Social and Economic Supplement

5. Impact of Work Related Expenses

Another difference between the SPM resource measure and the official resource measure is the subtraction of work-related expenses. Subtracting work expenses from income might be expected to increase the gap. Again, if single parent families are more likely to spend money on childcare, then subtracting these resources from income should increase poverty rates for single parent families. Since single parent families are more likely to have a female single parent than a male single parent, this element of the SPM would increase poverty rates for women, increasing the gap between male and female poverty rates. As can be seen from Table 8, subtracting work expenses from resources does not have a statistically significant impact on any of the measures considered here. The second half of Table 8 isolates the impact of child care expenditures. Like total work-related expenses, child care on its own does not have a statistically significant impact on any of the measures.

Table 8

IMPACT OF WORK RELATED EXPENSES - including child care	SPM	SE	SPM without work related expenses	SE	Difference	%Change
Ratio of Female Poverty Rate to Male Poverty Rate	1.10	0.01	1.11	0.01	0.01	0.6%
Share of the Poor who are Women/Girls	0.54	0.00	0.54	0.00	0.00	0.4%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units	2.95	0.08	2.98	0.09	0.03	1.0%
Share of Poor Resource Units with Female Householder	0.37	0.01	0.37	0.01	0.00	0.8%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units (with Children)	3.11	0.10	3.28	0.13	0.17	5.4%
Share of Poor Resource Units with Female Householder (with Children)	0.48	0.01	0.49	0.01	0.01	2.5%
IMPACT OF CHILD CARE (not capped)	SPM	SE	SPM without child care	SE	Difference	%Change
Ratio of Female Poverty Rate to Male Poverty Rate	1.10	0.01	1.10	0.01	0.00	-0.4%
Share of the Poor who are Women/Girls	0.54	0.00	0.53	0.00	0.00	-0.2%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units	2.95	0.08	2.88	0.08	-0.07	-2.4%
Share of Poor Resource Units with Female Householder	0.37	0.01	0.36	0.01	-0.01	-1.4%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units (with Children)	3.11	0.10	3.04	0.11	-0.07	-2.2%
Share of Poor Resource Units with Female Householder (with Children)	0.48	0.01	0.47	0.01	-0.01	-1.0%
* Statistically different from zero at the 90 percent confidence level.						
Source: 2012 Current Population Survey Annual Social and Economic Supplement						

6. Impact of Medical Out of Pocket Expenses

Table 9 examines the impact of medical out of pocket expenses on the gender gaps. In the SPM, medical out-of-pocket expenditures are subtracted from the resource measure. This consideration of medical out-of-pocket expenditures does not change the individual sex-poverty ratio or the share of the poor who are women/girls. It does have a statistically significant impact on the four family-based measures. For these measures, the inclusion of medical-out-of-pocket reduces gender differences in poverty rates and decreases the share of the poor living in female-headed households.

Table 9

IMPACT OF MEDICAL OUT OF POCKET EXPENSES	SPM	SE	SPM without MOOP	SE	Difference	%Change
Ratio of Female Poverty Rate to Male Poverty Rate	1.10	0.01	1.10	0.01	-0.01	-0.5%
Share of the Poor who are Women/Girls	0.54	0.00	0.53	0.00	0.00	-0.2%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units	2.95	0.08	3.59	0.11	0.64 *	21.7%
Share of Poor Resource Units with Female Householder	0.37	0.01	0.41	0.01	0.04 *	11.8%
Ratio of Poverty Rate of Female Householder Resource Units to Married Couple/Cohab Resource Units (with Children)	3.11	0.10	3.50	0.14	0.39 *	12.4%
Share of Poor Resource Units with Female Householder (with Children)	0.48	0.01	0.51	0.01	0.03 *	5.9%

* Statistically different from zero at the 90 percent confidence level.

Source: 2012 Current Population Survey Annual Social and Economic Supplement

Impact of Race/Age on Gender Measures

The following tables examine the impact of the change from the official measure to the SPM measure by age and race. For individuals, the change from the official measure to the SPM measure decreases the gender gaps for all groups. For all families, the change from the official measure to the SPM measure decreases the gender gaps for all groups. For families with children, the changes are statistically significant for two groups: all families and for nonelderly families.

Table 10

Ratio Individuals	OFFICIAL	SE	SPM	SE	Difference	%Change
ALL	1.20	0.01	1.10	0.01	-0.10 *	-8.2%
Nonelderly Adults	1.31	0.02	1.09	0.01	-0.22 *	-16.9%
Elderly	1.73	0.09	1.41	0.05	-0.33 *	-19.0%
Whites	1.22	0.02	1.11	0.01	-0.11 *	-8.9%
White not hispanic	1.24	0.02	1.15	0.02	-0.09 *	-7.3%
Black	1.15	0.03	1.07	0.02	-0.08 *	-7.2%
Hispanic	1.20	0.02	1.08	0.02	-0.12 *	-9.9%
Share Individuals	OFFICIAL	SE	SPM	SE	Difference	%Change
ALL	0.56	0.00	0.54	0.00	-0.02 *	-3.8%
Nonelderly Adults	0.58	0.00	0.53	0.00	-0.05 *	-8.0%
Elderly	0.69	0.01	0.64	0.01	-0.05 *	-6.8%
Whites	0.56	0.00	0.53	0.00	-0.02 *	-4.1%
White not hispanic	0.56	0.01	0.54	0.00	-0.02 *	-3.4%
Black	0.57	0.01	0.55	0.01	-0.02 *	-3.2%
Hispanic	0.54	0.01	0.52	0.00	-0.03 *	-4.8%

* Statistically different from zero at the 90 percent confidence level.

Source: 2012 Current Population Survey Annual Social and Economic Supplement

Table 11

ALL FAMILIES	OFFICIAL	SE	SPM	SE	Difference	%Change
RATIO						
All-All	3.73	0.11	2.95	0.08	-0.78 *	-20.9%
Nonelderly-All	3.61	0.11	3.13	0.09	-0.48 *	-13.4%
Elderly-All	3.57	0.39	2.01	0.16	-1.56 *	-43.6%
White-All	3.53	0.12	2.93	0.09	-0.60 *	-17.1%
White NH-All	3.83	0.19	3.01	0.13	-0.82 *	-21.4%
Black-All	3.04	0.19	2.49	0.15	-0.55 *	-18.0%
Hispanic-All	2.11	0.09	1.93	0.07	-0.18 *	-8.7%
Share - Families	OFFICIAL	SE	SPM	SE	Difference	%Change
All-All	0.43	0.01	0.37	0.01	-0.06 *	-14.1%
Nonelderly-All	0.43	0.01	0.39	0.01	-0.04 *	-9.5%
Elderly-All	0.35	0.03	0.24	0.02	-0.12 *	-33.0%
White-All	0.35	0.01	0.31	0.01	-0.04 *	-12.6%
White NH-All	0.33	0.01	0.28	0.01	-0.05 *	-15.6%
Black-All	0.67	0.01	0.62	0.02	-0.05 *	-7.3%
Hispanic-All	0.39	0.01	0.36	0.01	-0.03 *	-7.4%
FAMILIES WITH CHILDREN	OFFICIAL	SE	SPM	SE	Difference	%Change
RATIO						
All-Kids	3.43	0.12	3.11	0.10	-0.32 *	-9.3%
Nonelderly-Kids	3.50	0.12	3.18	0.11	-0.32 *	-9.2%
Elderly-Kids	1.90	0.34	1.62	0.28	-0.27 *	-14.4%
White-Kids	3.32	0.13	3.16	0.13	-0.16	-4.8%
White NH-Kids	4.13	0.24	4.04	0.24	-0.09	-2.2%
Black-Kids	2.85	0.23	2.64	0.23	-0.21	-7.4%
Hispanic-Kids	2.07	0.09	1.95	0.08	-0.13	-6.1%
SHARE	OFFICIAL	SE	SPM	SE	Difference	%Change
All-Kids	0.51	0.01	0.48	0.01	-0.03 *	-5.9%
Nonelderly-Kids	0.51	0.01	0.48	0.01	-0.03 *	-5.7%
Elderly-Kids	0.53	0.05	0.49	0.05	-0.05	-9.2%
White-Kids	0.43	0.01	0.41	0.01	-0.02	-4.0%
White NH-Kids	0.45	0.02	0.44	0.02	-0.02	-3.3%
Black-Kids	0.75	0.02	0.73	0.02	-0.02	-2.8%
Hispanic-Kids	0.42	0.01	0.40	0.01	-0.02	-4.1%

* Statistically different from zero at the 90 percent confidence level.

Source: 2012 Current Population Survey Annual Social and Economic Supplement

Effect of Excluding Individual Elements on SPM Rates: 2011

An important contribution of the SPM is its ability to gauge the effectiveness of tax credits and transfers in alleviating poverty. We can also examine the effects of nondiscretionary expenses such as work expenses and medical out-of-pocket expenditures (MOOP). The following table compares the effect that various additions and subtractions had on the SPM rate in 2011 for men and women, holding all else the same and assuming no behavioral changes. Additions shown in the table include cash benefits (which are included in both the official and the SPM measures) as well as noncash benefits.

Table 12

TOTAL POPULATION	Impact on Women's SPM Rate	SE	Impact on Men's SPM Rate	SE	Impact on Women minus Impact on Men		
Social Security	-9.23	0.12	-7.42	0.12	-1.81	*	Impact on Women Greater
Refundable Tax Credits	-2.97	0.09	-2.72	0.09	-0.26	*	Impact on Women Greater
SNAP	-1.72	0.07	-1.37	0.06	-0.34	*	Impact on Women Greater
Unemployment Insurance	-1.10	0.06	-1.19	0.06	0.08	*	Impact on Men Greater
SSI	-1.10	0.06	-1.19	0.06	0.08	*	Impact on Men Greater
Housing Assist.	-1.12	0.06	-0.77	0.04	-0.35	*	Impact on Women Greater
Child Support received	-0.48	0.04	-0.33	0.03	-0.15	*	Impact on Women Greater
School Lunch	-0.36	0.03	-0.31	0.03	-0.06	*	Impact on Women Greater
Public Assistance	-0.30	0.03	-0.21	0.02	-0.09	*	Impact on Women Greater
WIC	-0.12	0.02	-0.10	0.02	-0.03	*	Impact on Women Greater
LIHEAP	-0.08	0.01	-0.05	0.01	-0.03	*	Impact on Women Greater
Workers compensation	-0.09	0.01	-0.11	0.02	0.02		
Child support paid	0.09	0.02	0.18	0.02	-0.09	*	Impact on Men Greater
Federal inc tax	0.44	0.03	0.50	0.04	-0.06	*	Impact on Men Greater
FICA	1.26	0.06	1.32	0.07	-0.06		
Work Expenses	1.69	0.07	1.62	0.07	0.07		
MOOP	3.57	0.10	3.17	0.10	0.40	*	Impact on Women Greater

* Statistically different from zero at the 90 percent confidence level.

Source: 2012 Current Population Survey Annual Social and Economic Supplement

Removing one item from the calculation of family resources and recalculating poverty rates shows, for example, that without Social Security benefits, the SPM rate for women would have been 9.2 percentage points greater while the SPM rate for men would have been 7.4 percentage points greater. There were three items for which there was not a statistically significant difference between the impact on women and men: worker's compensation, FICA and work expenses. There were three elements for which the impact was greater for men than for women: unemployment insurance, child support paid and federal income taxes. For the other elements examined, the impact on women was greater than the impact on men.

The next two tables examine these same elements for nonelderly adults, the elderly, whites, nonhispanic whites, blacks and Hispanics.⁶ Generally, the patterns are the same but fewer elements exhibit statistically significant differences.

Table 13

	Impact on Women's SPM Rate	SE	Impact on Men's SPM Rate	SE	Impact on Women minus	
NONELDERLY ADULTS						
Social Security	-4.27	0.11	-3.97	0.12	-0.31 *	Impact on Women Greater
Refundable Tax Credits	-2.45	0.07	-1.79	0.07	-0.65 *	Impact on Women Greater
SNAP	-1.49	0.06	-0.95	0.05	-0.54 *	Impact on Women Greater
Unemployment Insurance	-1.18	0.06	-1.27	0.07	0.10 *	Impact on Men Greater
SSI	-1.18	0.06	-1.27	0.07	0.10 *	Impact on Men Greater
Housing Assist.	-0.96	0.05	-0.48	0.04	-0.48 *	Impact on Women Greater
Child Support received	-0.42	0.03	-0.12	0.02	-0.30 *	Impact on Women Greater
School Lunch	-0.27	0.03	-0.15	0.02	-0.12 *	Impact on Women Greater
Public Assistance	-0.25	0.03	-0.12	0.02	-0.12 *	Impact on Women Greater
WIC	-0.12	0.02	-0.06	0.01	-0.06 *	Impact on Women Greater
LIHEAP	-0.07	0.01	-0.04	0.01	-0.03 *	Impact on Women Greater
workers compensation	-0.10	0.01	-0.12	0.02	0.03	
Child suport paid	0.09	0.02	0.23	0.03	-0.15 *	Impact on Men Greater
Federal inc tax	0.56	0.04	0.62	0.05	-0.06	
FICA	1.34	0.07	1.35	0.08	-0.01	Impact on Men Greater
Work Expenses	1.82	0.08	1.62	0.08	0.19 *	Impact on Women Greater
MOOP	2.92	0.09	2.72	0.10	0.20 *	Impact on Women Greater
ELDERLY						
Social Security	-41.21	0.51	-36.33	0.56	-4.89 *	Impact on Women Greater
Refundable Tax Credits	-0.16	0.04	-0.16	0.04	0.00	
SNAP	-0.86	0.10	-0.59	0.09	-0.27 *	Impact on Women Greater
Unemployment Insurance	-0.50	0.07	-0.37	0.06	-0.13	
SSI	-0.50	0.07	-0.37	0.06	-0.13	
Housing Assist.	-1.49	0.14	-0.86	0.12	-0.63 *	Impact on Women Greater
Child Support received	-0.03	0.02	-0.01	0.01	-0.03	
School Lunch	-0.03	0.01	-0.04	0.02	0.02	
Public Assistance	-0.05	0.02	-0.01	0.01	-0.04 *	Impact on Women Greater
WIC	0.00	0.00	-0.01	0.01	0.01	
LIHEAP	-0.10	0.03	-0.06	0.02	-0.05	
workers compensation	-0.02	0.01	-0.05	0.03	0.03	
Child suport paid	0.01	0.01	0.04	0.02	-0.04	
Federal inc tax	0.26	0.06	0.26	0.08	0.00	
FICA	0.25	0.05	0.24	0.07	0.01	
Work Expenses	0.35	0.05	0.30	0.06	0.05	
MOOP	7.71	0.26	6.18	0.29	1.53 *	Impact on Women Greater

* Statistically different from zero at the 90 percent confidence level.

Source: 2012 Current Population Survey Annual Social and Economic Supplement

⁶ The CPS ASEC does not collect information on taxes paid but relies on a tax calculator to simulate taxes paid (and credits received). A Census Bureau study takes advantage of the ability to match IRS records to CPS records to examine the performance of the tax calculator in assigning EITC benefits based on ethnicity. This research suggests that the misassignment of these benefits is greater for Hispanic than non-Hispanic tax units (Short et al., 2012).

Table 14

	Impact on	SE	Impact on	SE	Impact on	
WHITE						
Social Security	-9.92	0.13	-7.79	0.13	-2.13	* Impact on Women Greater
Refundable Tax Credits	-2.65	0.10	-2.45	0.09	-0.20	* Impact on Women Greater
SNAP	-1.33	0.06	-1.09	0.06	-0.24	* Impact on Women Greater
Unemployment Insurance	-0.97	0.06	-1.14	0.07	0.16	* Impact on Men Greater
SSI	-0.97	0.06	-1.14	0.07	0.16	* Impact on Men Greater
Housing Assist.	-0.70	0.05	-0.47	0.04	-0.23	* Impact on Women Greater
Child Support received	-0.41	0.03	-0.26	0.03	-0.14	* Impact on Women Greater
School Lunch	-0.30	0.03	-0.26	0.03	-0.04	
Public Assistance	-0.21	0.02	-0.14	0.02	-0.06	* Impact on Women Greater
WIC	-0.12	0.02	-0.08	0.02	-0.03	* Impact on Women Greater
LIHEAP	-0.07	0.01	-0.04	0.01	-0.03	* Impact on Women Greater
workers compensation	-0.07	0.01	-0.10	0.02	0.03	* Impact on Men Greater
Child suport paid	0.06	0.01	0.16	0.02	-0.10	* Impact on Men Greater
Federal inc tax	0.41	0.04	0.47	0.04	-0.06	* Impact on Men Greater
FICA	1.15	0.07	1.19	0.07	-0.04	
Work Expenses	1.52	0.07	1.47	0.07	0.05	
MOOP	3.57	0.11	3.11	0.10	0.46	* Impact on Women Greater
WHITE NOT HISPANIC						
Social Security	-11.16	0.15	-8.68	0.16	-2.48	* Impact on Women Greater
Refundable Tax Credits	-1.60	0.09	-1.47	0.08	-0.13	* Impact on Women Greater
SNAP	-0.95	0.06	-0.84	0.06	-0.10	* Impact on Women Greater
Unemployment Insurance	-0.82	0.07	-0.94	0.07	0.12	* Impact on Men Greater
SSI	-0.82	0.07	-0.94	0.07	0.12	* Impact on Men Greater
Housing Assist.	-0.54	0.05	-0.31	0.04	-0.24	* Impact on Women Greater
Child Support received	-0.41	0.04	-0.26	0.03	-0.16	* Impact on Women Greater
School Lunch	-0.15	0.03	-0.13	0.03	-0.02	
Public Assistance	-0.14	0.02	-0.08	0.02	-0.06	* Impact on Women Greater
WIC	-0.06	0.02	-0.04	0.01	-0.02	
LIHEAP	-0.08	0.02	-0.04	0.01	-0.03	* Impact on Women Greater
workers compensation	-0.05	0.01	-0.09	0.02	0.04	* Impact on Men Greater
Child suport paid	0.06	0.02	0.12	0.02	-0.07	* Impact on Men Greater
Federal inc tax	0.37	0.04	0.36	0.04	0.01	
FICA	0.80	0.06	0.80	0.06	0.00	
Work Expenses	1.06	0.06	0.95	0.06	0.11	* Impact on Women Greater
MOOP	3.55	0.12	2.94	0.11	0.61	* Impact on Women Greater
BLACK						
Social Security	-8.00	0.36	-7.27	0.37	-0.73	* Impact on Women Greater
Refundable Tax Credits	-4.51	0.29	-3.75	0.33	-0.76	* Impact on Women Greater
SNAP	-4.17	0.30	-3.08	0.24	-1.09	* Impact on Women Greater
Unemployment Insurance	-1.53	0.18	-1.30	0.18	-0.23	
SSI	-1.53	0.18	-1.30	0.18	-0.23	
Housing Assist.	-3.60	0.28	-2.39	0.21	-1.21	* Impact on Women Greater
Child Support received	-0.93	0.17	-0.67	0.13	-0.27	* Impact on Women Greater
School Lunch	-0.81	0.14	-0.54	0.11	-0.27	* Impact on Women Greater
Public Assistance	-0.79	0.14	-0.63	0.12	-0.16	
WIC	-0.21	0.07	-0.15	0.06	-0.07	
LIHEAP	-0.14	0.05	-0.12	0.05	-0.02	
workers compensation	-0.15	0.04	-0.15	0.06	0.00	
Child suport paid	0.16	0.07	0.24	0.06	-0.08	
Federal inc tax	0.54	0.12	0.69	0.13	-0.15	
FICA	1.68	0.19	1.93	0.21	-0.24	
Work Expenses	2.60	0.24	2.50	0.25	0.10	
MOOP	4.20	0.29	3.91	0.27	0.28	
HISPANIC						
Social Security	-4.46	0.24	-4.10	0.22	-0.37	* Impact on Women Greater
Refundable Tax Credits	-7.06	0.36	-6.56	0.34	-0.50	* Impact on Women Greater
SNAP	-3.02	0.24	-2.21	0.16	-0.81	* Impact on Women Greater
Unemployment Insurance	-1.64	0.14	-1.88	0.17	0.24	* Impact on Men Greater
SSI	-1.64	0.14	-1.88	0.17	0.24	* Impact on Men Greater
Housing Assist.	-1.53	0.16	-1.32	0.14	-0.20	* Impact on Women Greater
Child Support received	-0.42	0.07	-0.38	0.08	-0.04	
School Lunch	-0.95	0.13	-0.83	0.11	-0.13	
Public Assistance	-0.52	0.09	-0.43	0.07	-0.09	* Impact on Women Greater
WIC	-0.33	0.08	-0.31	0.08	-0.03	
LIHEAP	-0.05	0.03	-0.03	0.02	-0.02	
workers compensation	-0.16	0.05	-0.14	0.05	-0.02	
Child suport paid	0.14	0.05	0.31	0.07	-0.17	* Impact on Men Greater
Federal inc tax	0.60	0.10	0.92	0.12	-0.32	* Impact on Men Greater
FICA	2.83	0.24	2.95	0.23	-0.12	
Work Expenses	3.64	0.25	3.66	0.22	-0.02	
MOOP	3.63	0.25	3.66	0.25	-0.03	

* Statistically different from zero at the 90 percent confidence level.
Source: 2012 Current Population Survey Annual Social and Economic Supplement

CONCLUSION AND FURTHER ANALYSIS

This paper examines recent trends in the gender-related differences in poverty rates and poverty shares and assesses to what extent these metrics are sensitive to the choice of poverty measure. Using the official poverty measure, we can examine two of these measures for the 1966 to 2011 period; and four measures (family sex poverty ratios and the share of all poor families with female householders) over the longer 1959 to 2011 period.

The most notable trend in these measures is the inertia over the past 20-30 years. Neither the sex poverty ratio nor the share of the poor who are women in 2011 was statistically different from the share in 1966. This is true for women as a whole, children and nonelderly adults. For the elderly, both the sex poverty ratio and the share of the poor who are women increased between 1966 and 2011 but poverty rates declined by more than 50 percent for both elderly men and elderly women over this period.⁷

There is a similar inertia for the family-based measures. Despite the significant increase in the growth in families with a female householder as a share of all families (up 33 percent, from 15 per cent in 1979 to 19 percent in 2011), there was no statistically significant change in poor families with a female householder as a share of all families between 1979 and 2011. The growth in the share of families with children with a female householder was even greater (up 43 percent, from 19 percent in 1979 to 27 percent in 2011) but the change in the share of poor families with children with a female householder over this time period was not statistically significant.

The ratio of the poverty rate for families with a female householder to the poverty rate of other families has also held steady. For families with children the ratio in 2011 was not statistically different from the ratio in 1959. For all families the ratio fell between 1979 and 2011 but was higher in 2011 than it had been in 1959.

In general, moving from the official poverty measure to the Supplemental Poverty Measure shrinks the poverty gender gap for most measures and most groups. For 2011, SPM estimates were higher than official estimates for both men and women for the total population, nonelderly adults, elderly, Whites, non-Hispanic Whites and Hispanics and for each of these groups, except the elderly, the difference between the official estimate and the SPM estimate was greater for men than for women. For Blacks the SPM estimate was lower than the official estimate and the difference between the official and the SPM estimate was greater for women than for men. The differential impact on Black women can be explained by the change in the unit of analysis (the inclusion of cohabiting partners and their relatives in the resource unit) and the inclusion of the value of noncash benefits in the resource measure.⁸

The patterns for family poverty rates are more complex. Moving from the official measure to the SPM increased family poverty rates for families with a female householder with an elderly reference person, a White reference person or an Hispanic reference person but decreased family poverty rates for families with a nonelderly or Black reference person. For married couple families, moving from the official measure to the SPM increased poverty rates for all families except those with an Hispanic reference person. For three groups (all families, families with a nonelderly reference person, and Black

⁷ The percent change in the poverty rate for elderly men between 1966 and 2011 was not statistically different from the percent change in the poverty rate for elderly women.

⁸ There is evidence of this in Table 14. For Blacks, the statistically significant gender differences in the SPM impacts were for five of the elements that were added to resources and all five of these elements had a greater impact on women than on men. The impact of social security was also greater for women but this social security is a resource element that is included in both the official and the SPM measures.

families) the difference in the impact of moving from the official to the SPM for families with a female householder vs. families with a married couple or cohabiting householder was statistically significant and in the opposite direction.

With regards to the six gender metrics used in this paper, moving from the SPM from the official poverty estimates reduced the gender gap for all six measures. The decomposition of the SPM impact found that the change in the unit of analysis, the inclusion of noncash benefits and the subtraction of medical out of pocket expenditures were the most important differences between the official methodology and the SPM approach. The SPM exclusion of work-related expenses from resources did not have a statistically significant impact on any of the gender metrics.

Our examination of the changes in the gender metrics by race and age found that the individual measures (the sex poverty ratio and the share of the poor who are women/girls) were reduced for every group considered. For the family-based measures, the gender gap was reduced for all family types considered but for families with children they were reduced only for all families and all families with a nonelderly reference person. This is not surprising. Poverty rates for families with children were lower using the SPM than the official measure for families with married couple/cohabiting households as well as for families with a female householder. The change in the unit of analysis was important for families with children with a female householder and reduced the SPM poverty rate relative to the official poverty rate. The inclusion of noncash benefits in the resource measure also reduces SPM poverty rates relative to the official poverty rate for families with children.

Finally, the paper compares the gender differences in the impact on SPM poverty rates of 17 different individual resource elements. The gender differences were statistically significant for 14 of these elements --- 11 elements that decreased poverty rates and 3 elements that increased poverty rates. Of the 11 elements that decreased poverty rates, nine had a bigger impact on women's poverty rates than men's poverty rates (social security, refundable tax credits, SNAP, housing assistance, child support received, school lunch, public assistance, WIC and LIHEAP) while two (Unemployment Insurance and SSI) had larger impacts on men. Of the 3 elements that increased poverty rates, child support paid and federal income taxes had a greater impact on women while medical out of pocket expenditures had a greater impact on men.

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