WORKING PAPER

Somewhere over the Rainbow:

Sexual Orientation Discrimination in Germany

by

Stephan Humpert

Somewhere over the Rainbow:

Sexual Orientation Discrimination in Germany

Stephan Humpert

Corresponding author: Stephan Humpert, Institute of Economics, Leuphana University Lüneburg, Scharnhorststr. 1, 21335 Lüneburg, Germany; phone: +49-4131-6772322; e-mail: humpert@leuphana.de.

(July 24,2012)

Somewhere over the Rainbow:

Sexual Orientation Discrimination in Germany

Abstract

This paper observes sexual orientation based differences in German incomes. Gay men and lesbian women sort themselves into different occupations and sectors than their heterosexual counterparts. I find evidence that cohabitating gay men have an income penalty of 9 to 10 percent compared with married men, while lesbian women have a premium of about 10 to 12 percent compared with married women. Lesbians in a registered same-sex union have an income gain of about 16 to 21 percent, while the effect for men is not statistically significant. There is evidence that gay households have 9 to 15 percent higher household income than mixed-sex couples. The results for lesbian household income are not statistically significant.

Keywords: Wage Discrimination, Labor Supply, Sexual Orientation

JEL classification: J31 - Wage Level and Structure; Wage Differentials; J16 - Economics of Gender; Non-labor Discrimination; J22 - Time Allocation and Labor Supply

1.   Introduction

There is a significant literature dealing with the gender gap in pay. A much smaller literature deals with a pay gap based on sexual orientation, whether gay, lesbian or bisexual. In recent surveys Brown (1998), Badgett (2006) and Black et al. (2007) show that gay men and lesbian women are differently paid compared with their heterosexual counterparts. This paper uses the recently published wave of the German Mikrozensus (2009) to analyze possible sexual orientation discrimination in earnings. To the best of my knowledge, this is the first paper of its kind focusing on Germany.

Discrimination can be based on individual distaste, or on statistical distributions. While the former is legally forbidden in Germany, the latter concerns average differences between groups, e.g. in terms of labor productivity.[1] If firms discriminate in general against homosexuals in the same way, gays and lesbians should both receive lower wages than heterosexual men and women. But this is not corroborated in the literature. Several authors show that gay men have 15 to 30 percent lower individual income than heterosexual men (Badgett 1995; Klawitter and Flatt 1998; Berg and Lien 2002; Mueller 2007; Zavodny 2008; Drydakis 2012a), while Allegretto and Arthur (2001) and Plug and Berkhout present a smaller gap of 3 percent. There are mixed results for lesbians and heterosexual women. By analyzing individual income Clain and Leppel (2001), Black et al. (2003), Arabsheibani et al. (2004, 2005), Jepsen (2007) and Antecol et al. (2008) demonstrate that lesbian women are 10 to 30 percent more highly paid than heterosexual women, while Badgett (1995), Elmslie and Tebaldi (2007), Ahmed and Hammarstedt (2010) and Laurent and Mihoubi (2012) show mixed, but statistically not

---

[1] Since 18 August 2006, Germany has had an equality law (in German: *Allgemeines Gleichbehandlungsgesetz*), that prohibits explicit, inter alia, sexual orientation based discrimination.

significant effects. Drydakis (2011) presents evidence of lower offered wages for lesbian women. Carpenter (2005) and Heineck (2009) present individual income differences even between bisexual men and women, and their heterosexual counterparts. Badgett et al. (2008) argue that both demographic and economic factors play a role in forming a registered same-sex union. While registrations arise for gay couples with income, registrations of lesbian couples arise with age.

Using household information about gay and lesbian couples the results are rather different. Klawitter and Flatt (1998) and Klawitter (2011) note a 7 to 12 percent lower household income for lesbian women. Ahmed et al. (2011a) report income gains for gay couples of about 5 percent and income loss for lesbian couples of between 17 and 22 percent with respect to married homosexual couples. Black et al. (2007) examine higher household income for households of gay men, especially when both partners work. The differences in results may be explained by household specialization. Oreffice (2011) and Antecol and Steinberger (2011) show that cohabiting homosexual and heterosexual couples behave similarly in their household optimization.

There are different theoretical frames when analyzing labor market differences between homosexuals and heterosexuals. The first concerns labor supply decisions and sorting into jobs. According to Blandford (2003) and Black et al. (2007), gay men sort themselves into less male attributed jobs, with maybe lower wages. And lesbian women sort themselves into more male attributed jobs, and receive maybe higher wages. Comparing couples of same and opposite sexes leads to effects of optimization and household specification. Antecol et al. (2008) and Daneshvary et al. (2008) report that sorting plays a lesser role than the effect of human capital accumulation.

The second theoretical frame concerns hiring discrimination. This is variously shown by Weichselbaumer (2003) (Austria), Leppel (2009) (US), Drydakis (2009; 2011; 2012b) (Greece, Cyprus), and Ahmed et al. (2012) (Sweden). In the UK, Frank (2006) reports less carrier chances for homosexuals, while in Belgium, Van Hoye and Lieves (2003) report no sexual discrimination in hiring. Hiring discrimination is an important issue, which unfortunately is not observable in my data.

A major concern in observing homosexual behavior is the case of proper identification. I use the recently published wave of the German Mikrozensus (2009), an official and representative data set. This is the first time that differences in sexual orientation in earnings have been analyzed for Germany. There are two different groups of homosexuals identifiable in the data. While officially registered same-sex unions and self-identified same-sex couples are reliably observable, the identification of hidden homosexual couples requires assumptions to be made. Table 1 provides a historic overview of the numbers of (self-) identified homosexuals in Germany.

Table 1 about here

The general results of the paper are the following. There is clear evidence that occupational and sectoral sorting drives observable earning differences between homosexuals and heterosexuals in Germany. According to the findings of Black et al. (2007), Antecol (2008), and Blandford (2003), gay men sort themselves more into female attributed jobs, while lesbian women sort more into male attributed jobs. Another aspect is specialization of gay and lesbian households. Running several OLS regressions for individual income shows that cohabitating gay men face an earning penalty compared with married heterosexual men of about 9 to 10 percent. The results

for gay men in a registered same-sex union are smaller, but not statistically significant. This may be weak evidence for a gay marriage premium. Cohabitating lesbian women have a premium in earnings compared with married heterosexual women of about 10 to 12 percent, while lesbian women in a registered same-sex union have a premium of 16 to 21 percent. By adopting the same approach with regard to household income, the results change. Households of gay men have a household income premium of 9 to 15 percent relative to households with mixed-sex couples. Lesbian households have a small but not significant reduction in household income. This is in line with the literature on household optimization (e.g. Ahmed et al. 2011a).

This paper is structured as follows. The next section summarizes the theoretical background as well as previous empirical studies. Section 3 describes the data, variables, and methods. The empirical results are presented in Section 4. The paper concludes with a summary and discussion of the findings in Section 5.

2.   Theoretical Considerations and Empirical Evidence

As discussed in the introduction, discrimination can be based on individual distaste, or on statistical considerations.[2] If firms discriminate generally against homosexuals, gays and lesbians should both receive lower wages than heterosexual men and women. But this is not so clear. Klawitter (2011) and Martell (2012) show that anti-discrimination laws reduce income differences as regards homosexuals in the U.S.

One theoretical frame is based on individual labor supply decisions and sorting into jobs. On the one hand, gay men may sort themselves into less male jobs, with maybe lower wages. On the other hand, lesbians may sort themselves into more male jobs, and receive perhaps higher wages. In fact there is evidence in the literature that these stereotypes of occupational sorting exist. Black et al. (2007) show that in the U.S. gay men have jobs with higher shares of women than heterosexual men. For lesbian women, the distribution is vice versa. Black et al. (2007, p.65) conclude that "gay men are in occupations that are more 'typically female' than other men while lesbian women are in occupations that are less 'typically female' than other women". Furthermore, Antecol et al. (2008) show that in the U.S. gay men are overrepresented in jobs such as healthcare, office administration, education, business and finance, and sales, but underrepresented in jobs involving protection, production, transportation, architecture and engineering, installation and repair, and construction. In contrast, lesbian women have higher shares in jobs involving protection, transportation, architecture and engineering, installation

---

[2] It is known from the literature that homosexuals differ from heterosexuals in many ways. They have partners with higher age differences than heterosexuals (Schwartz and Gral 2009), less stable registered same-sex unions, especially for lesbian women (Anderson et al. 2006), a preference for liberal metropolises (Black et al. 2000; Black et al. 2002), and more sexual partners in a life time (Blanchflower and Oswald 2004).

and repair, and construction, but less shares in healthcare, office administration, business and finance, and sales. It is an interesting finding that both gays and lesbians are overrepresented in the arts, science, management, legal, and computer and mathematics. According to Blandford[3] (2003), in the U.S. most gay men have jobs of managerial and professional specialty as well as employment in technical, sales, and administrative support. He notes that jobs of professional specialty are identified as female jobs or arts jobs. Lesbian women are overrepresented in service jobs as well as precision production, craft, and repair. Blandford (2003, p. 641) concludes that "a large – and largely unexplained – component of the income differentials may be attributed to highly nuanced occupational clustering related to sexual orientation and gender". Plug et al. (2011) show clearly that homosexual workers select into jobs with tolerant co-workers. Drydakis (2011), moreover, argues that even self-selection into less homosexual-hostile jobs may be interpreted as a kind of indirect discrimination. Laurent and Mihoubi (2012) report the interesting result that gay men face an income penalty in the private and the public sector, although income reduction is smaller in the public sector. Martell (2012) presents theoretical evidence that homosexual men would accept lower earnings to work in a tolerant firm where they can reveal their sexual orientation more easily.

According to Plug and Berkhout (2008) gay students in the Netherlands have higher human capital investments in language skills and lower in mathematics. Furthermore, they are drawn to fields of study with higher shares of female students. In the U.S

---

[3] Blandford (2003) distinguishes between "open" and "masked" homosexuals. "Masked" homosexuals are married to an opposite sex partner. There are numerous masked gays and lesbians working as operators, fabricators and labourers, but in fact there are about 30 individuals.

homosexuals have on average higher education degrees than heterosexual singles, partnered or married individuals (Black et al. 2000). The latter authors report the interesting finding that gay men are less represented in military service than heterosexual men, while lesbian women are more represented than their heterosexual female counterparts. Bringing human capital investments and jobs together, Ahmed et al. (2011b) show that in Sweden, on one hand, gay men are less likely than heterosexual men to have a job where a long university education or a management position is important. On the other hand, lesbian women are more likely than heterosexual women to have a job where a long university education or a management position is relevant. The authors conclude that gay men face similar barriers of promotion to heterosexual women.

Another aspect is specialization in households of same-sex couples. From a traditional mixed-sex perspective, women carry out the childcare and men work in the labor market. While gay couples have no or lower numbers of children than others, both partners attend to work outside the household. This should lead to higher household income. In terms of lesbian women it is not so clear which partner would earn money and which would care for children, if they exist. Jepsen (2007) demonstrates robust earning premium results for lesbian couples regarding cohabitating heterosexual women, even after control for having children. In the case of the U.S. federal state of Vermont, Solomon et al. (2005) discuss differences in typical housework activities. While heterosexual married women are more often involved in such tasks as washing, cleaning, and cooking, heterosexual married men do more repairs or take out the garbage. Both couples of gay men and lesbian women share the housework more equally.

Antecol and Steinberger (2011) examine the importance of household specialization. They discovered that one partner of a lesbian couple works as long as a married heterosexual man, while the second partner reduces working hours similarly to a married heterosexual woman. In addition, households of gay men have similar sized earnings to heterosexual couples, while lesbian household earn less (Ahmed et al. 2011a). The authors present evidence that in lesbian households the household income is more equally distributed than in heterosexual households, while it is less equally distributed in gay households. Table 2 provides an overview of several papers concerning earnings of gays, lesbians, and bisexuals.

Table 2 about here

As previously discussed, a demand side factor of hiring discrimination is an important issue, which unfortunately is not observable in my data.

3.   Estimation Strategy and Data

The Mikrozensus is the largest German cross section micro data set offered by German Federal Statistics. Every year 1% of all German households, approximately 400,000, are interviewed about aspects of family and work. Because participants are obliged by law to answer the questions, the data set is reliable and has no missing answers.

Before I discuss the data in more detail, I shall give an overview of German legislation governing same-sex behavior. In 2001 a significant step in equalizing same-sex couples and traditional marriages was taken in Germany by implementing a new law on same-sex partners (in German: *Lebenspartnerschaftsgesetz*). This has allowed registered unions between partners of the same sex (in German: *eingetragene Lebenspartnerschaft*). Registration is similar to a traditional opposite sex marriage, but it does not carry the same legal status. Registered same-sex partners are equal in inheritance laws, but not in income taxations.[4] Adoptions are only allowed if one partner is the child`s biological parent. Although the law came into effect in 2001**,** the German Mikrozensus data first began asking the head of the household about registered same-sex unions in 2006.

In the recent published wave (2009), which is the focus of this paper, there are approximately 19,000 registered same-sex unions identified. These are households that describe themselves as officially registered same-sex unions. This is the absolute lower bound of the sample. In the next step, there are about 44,000 self-identified same-sex couples (in German: *gleichgeschlechtliche Lebensgemeinschaften*) who have identified

---

[4] Under German tax law members of registered same-sex unions are classified in the higher tax band for unmarried and not in the lower tax class for married individuals.

themselves as homosexuals. The head of these households and his or her cohabitating partner are of the same gender. The number of non self-identified or hidden homosexuals is bigger. Based on the officially used German Federal Statistics identification strategy,[5] two adults of the same gender, who are not related, but live in one household, and have no other partner there, are declared to be homosexuals. These assumptions have been used since 1996 to observe non-self identifying homosexuals in Germany. There were 177,000 hidden same-sex couples in 2009 in Germany. However, the size may be affected, for example, by heterosexual students sharing one flat.

Based on this data, I cannot identify gays or lesbians, who do not live with a partner in the same household.[6] In other words, I am not able to analyze the behavior of non-partnered homosexuals, or homosexuals who live in single households. Only a few data sets used by Carpenter (2005, 2008a, 2008b) and Drydakis (2011, 2012a, 2012c) ask directly for sexual orientation. Another data limitation is that bisexual individuals are not observable.

In my data there are 60,608 individuals living in 29,676 households. I observe 29,319 heterosexual men and 31,049 women, as well as 141 gay men and 99 lesbian women. So 0.3 to 0.4 percent of the entire population is self defined as being homosexual. In a

---

[5] For the lower numbers the so-called questioning method is used (in German: *Fragemethode*). For the higher numbers the so-called estimation method is used (in German: *Schätzmethode*). See Table 1 for the numbers, and Hammes and Ruebenach (2010) for a discussion of the data set and the different sampling methods. Eggen (2009) presents rather descriptive differences between homosexuals in Germany.

[6] This problem is similar for US Census data. Black et al. (2000) assume that most of all identified homosexual couples are really homosexual. Furthermore, they suppose that only one third of all homosexual couples declare themselves as homosexuals. Thus, the numbers should be more underestimated that overestimated.

first step, I analyze the hypotheses of sorting into different jobs and sectors. Then, I perform simple Mincer-style OLS income regressions for individuals and households.

The dependent variables are logarithms of individual and household net incomes in Euro. In the data there are 24 different income groups from as low as 150 Euros to more than 18,000 Euros per month. To capture the boundaries, the lowest is multiplied by 0.75 and the highest by 1.50. In all other groups the mean of the income span is used.[7] It is a limitation of the data that I cannot use wage information. To mitigate this problem, I only use individuals in private households, where the main earner works in the interview week and receives the highest share of income from working income. Because of systematical differences in earnings and taxes, self-employed, officials, professional soldiers, and marginally employed are not part of the analysis. See Tables 3a and 3b for descriptive statistics.

Table 3a about here

Table 3b about here

The individuals are limited to the age span from 18 to 65 years, because legal age in Germany is 18 and the retirement age is 65. Married different-sex couples are ten years older than non-married. Gays and lesbians in registered same-sex unions are only 3 to 4 years older than same-sex unions. In respect to education, gays and lesbians have more often college and university degrees. There are a few children observed in lesbian couples, but none in gay couples. Married heterosexual males earn on average 2276 Euros per month, while married women earn only 1215 Euros. Non married

---

[7] This method is used e.g. by Puhani (2008).

heterosexual men have an income of 1805 Euros and women of 1417 Euros. Gay men in a same-sex couple earn 1980 Euros, while lesbian women earn 1680 Euros. In registered same-sex unions gay men have an income of 2271 Euros and lesbian women of 1652 Euros. Concerning the household income all kinds of gay men households have a higher household income than mixed-sex couples, while lesbian households earn less.

On the left side of equation (1) the logarithm of hourly net income is used as dependant variable.[8] On the right side of the equation there are controls for sexual orientation such as same sex partner or registered same-sex union. A vector X_i controls for demographic controls such as individual sex, age, age squared divided by thousand and a dummy for having children. For the purpose of control for productivity aspects, I use educational controls, such as schooling and professional education. Additionally, tenure, tenure squared divided by thousand, working experience, working experience squared divided by thousand, working hours, and dummies for fixed-term contracts, shift work, and firm size. To catch heterogeneity between cities and the countryside, and between federal states, I control for these effects as well.

$$\ln y_i = \alpha + \beta_1 \, (Orientation)_i + \beta_2 \, (VectorX)_i + \beta_3 (Occupation)_i + \beta_4 (Sector)_i + \varepsilon_i \, (1)$$

In equation (1) the first model is a basic estimation without controls for occupations and sectors. There are stepwise enriched by 33 occupations in the second model, and 21 sectors in the third.[9] The residual is expressed by ε_i. All regressions are made three

---

[8] See figures A.1 and A.2, which show kernel densities, and A.3 and A.4 for predictions of the income information.

[9] Occupations are aggregated on a high level (in German: *Berufsabschnitte*) from 369 different occupations (German: *Berufsordnungen*) based on German occupational classification (1992). Sectors are

times, combined with interactions between individual sex and sexual orientation and separated for men and women.

$$\ln(HH)\,y_i = \alpha + \beta_1\,(Orientation)_i + \beta_2\,(VectorX)_i + \varepsilon_i \qquad (2)$$

In equation (2) the logarithm of net monthly household income is used as dependant variable. Here, a reduced form model 4 is used. To control for household specific effects, age, age squared divided by thousand and working hours for both partners are used as independent variables. The equation is stepwise enriched with additional controls for children, regional differences and federal states.

---

high aggregated (in German: *Wirtschaftsabschnitte*) from 89 different economic sectors (in German: *Wirtschaftsabteilungen*) based on German sectoral classification (2008).

4.   Empirical Results

Based on stereotypes, gay men and lesbian women may differ in their occupational choice to heterosexual men and women. This seems to be the case. While gay men tend to select more female attributed jobs, lesbian women tend to select more male jobs. In Tables 4 to 7 I show column percents of heterosexuals and homosexuals over occupations and sectors.

Table 4 about here

Table 4 shows that heterosexual men work in male attributed jobs, such as those in construction, production, and processing. They have a higher share of jobs in machine operation, metal work, and engineering. Gay men select more jobs in services, health, and trading, and they have a higher share in social and education work, and administration.

Table 5 about here

Table 5 shows slightly the opposite for women. Both heterosexual and lesbian women work in typically female attributed jobs, such as health, trading, and administration. However, some occupational differences are observable. Lesbian women choose more often social and educational work, and some male attributed jobs, such as those in technology, transportation, and security. It is interesting to analyze sector specific differences in sorting, as well. Table 6 shows that heterosexual men have their highest shares in the sectors of construction, manufacturing, and mining. Gay men are more observable in the sectors of sales and trade, and in finance. Other high shares are in the sectors of social work, health, and arts.

Table 6 about here

Table 7 shows that heterosexual and lesbian women are more equally distributed over sectors than men. This is similar to occupations. Both heterosexual and lesbian women have their highest shares in public and private administration, and in the health sector. While more heterosexual women work in sales and trade sectors, lesbian women work more often in manufacturing, communication, social work, and arts.

Table 7 about here

The results of the OLS estimations of the equations (1) and (2) are presented in Table 8 and 9.[10] In basic model (1) the estimations are made without occupations and sectors. These are included in models (2) and (3) separately. The first column of each model shows the size of a sexual orientation effect on income in relation to married heterosexual men. It can also be seen in models (1) to (3) that cohabitating gay men earn 12 to 13 percent[11] less than married heterosexual men. For gay men in registered same-sex unions the effects are much smaller but statistically not significant. Cohabitating lesbian women have a 15 to 16 percent lower income than married heterosexual men. Lesbian women in same-sex unions have a smaller reduction of 12 to 13 percent, which is similar to gay men.

The second column presents specific effects for men and the third column for women. The coefficients are interpretable to the reference group of being a heterosexual married man or woman. Cohabitating gay men face a monthly earnings penalty in comparison

---

[10] For reason of a robustness check, I tried the analysis with the hidden homosexuals. The coefficients for homosexuality turn into non significance. This may be the case of too much noise in this information.

[11] All percent values are calculated with the formula $(e^{\beta}-1)*100$.

15

with married heterosexual men of about 9 to 10 percent. The results for gay men in a registered same-sex union are smaller, but not statistically significant. This may be interpreted as weak evidence for a gay marriage premium. Cohabitating lesbian women have a premium in earnings compared with married heterosexual women of about 10 to 12 percent, while lesbian women in a registered same-sex union have a premium of 16 to 21 percent. This may be interpreted as a lesbian marriage premium.

Overall the results of the control variables have the typical and expected directions. Variables of human capital and productivity raise income. See, for instance, the inverse u-shaped effects of age, tenure, and experience. Children affect male income positive but not the female income. This effect is driven by the German taxation system, which allows a shift in child related benefits to the higher tax payer. While firms with more employees pay higher income than smaller ones, having a fixed term contract lowers income. Shift work has mixed results with negative or insignificant income effects for men, but positive for women. A German citizenship and a residency in a metropolitan area increases income, especially for women. Differences between the former Eastern and Western part of Germany remain in the controls for federal states.[12]

Table 8 about here

By taking the same approach with household income, the results change. Table 9 shows model (4) with stepwise enriched regressions for household income. Households of gay men earn 9 to 15 percent more than households of mixed-sex couples. As regards lesbian households, the coefficients are negative but not significant. On the household

---

[12] The results of federal states, occupations and sectors are presented upon request by the author.

level, age and working hours of both partners affected the household income positively. Controls for area such as region and federal state also have positive income effects.

Table 9 about here

To sum up, the results of the distributions over jobs and sectors are in line with the results in the literature (e.g. Blandford 2003, Black et al. 2007, Antecol et al. 2008). There is an income penalty for gay men, while lesbian women receive a premium. But in fact after analyzing the household level instead of the individual level, these penalties and premiums change. Two gay men earn more money than a married couple of a man and a woman. Even if a gay man earns less than a male heterosexual counterpart, he earns still more than a woman. These results are in line with the literature on household optimization. See, for instance, Klawitter and Flatt (1998), Ahmed et al. (2011a) and the discussion in Black et al. (2007).

5.   Conclusion

This paper has considered differences in incomes between heterosexual and homosexual men and women in the German population. This is the first paper of its kind. I used the German Mikrozensus (2009) to show that gay men sort themselves more into female attributed jobs, while lesbian women sort more into male attributed jobs. This is evident for sectors as well. The finding is in line with a series of papers in this field (e.g. Blandford 2003, Black et al. 2007, Antecol 2008).

I performed a simple Mincer-style OLS income regression to show that cohabitating gay men face a penalty in earnings compared with married heterosexual men of 9 to 10 percent. The results for gay men in a registered same-sex union are smaller, but not statistically significant. This may be weak evidence for a gay marriage premium. Cohabitating lesbian women have a premium in earnings compared with married heterosexual women of about 10 to 12 percent, while lesbian women in a registered same-sex union have a premium of 16 to 21 percent. This may be interpreted as a lesbian marriage premium. After control for occupations and sectors, an income penalty for individual gay men resists, while lesbian women have a premium.

By taking a similar approach with household income, the results change. Households of gay men have a household income premium of 9 to 15 percent relative to households with mixed-sex couples. Lesbian households have a small but not significant reduction in household income. This is in line with the literature on household optimization (e.g. Ahmed et al. 2011a, Black et al. 2007, Klawitter and Flatt 1998).

Based on these results, there is the question why firms may discriminate in individual income between gay men and lesbian women. It may be the case that firms value the

level of productivity of gay men less than that of married men and vice versa for lesbian women. Another interpretation may be that individuals value the homosexuality of men and women differently. For example, in the German ALLBUS 2008 data (Terwey and Baltzer 2011), individuals are interviewed about their acceptance of homosexual behavior. While 32 percent of men and 25 percent of women evaluate homosexual behavior as always bad, 24 percent of men and 19 percent of women totally disagree with equal legislation for same-sex marriages (see figure A.5 in the Appendix). If more men are in leading positions of firms than women, a more negative tendency towards homosexuals may affect gay men than lesbian women. While Ellis and Riggle (1996) report that job satisfaction of homosexuals is positively affected by an open working environment of tolerant co-workers and seniors, Drydakis (2012c) shows that gay men have lower job satisfaction than heterosexual men, especially when they face the hostility of their supervisors. This could be interpreted as taste discrimination against homosexuals.

Although much work is done in the last decade, politicians should be encouraged to go on equalizing homosexuals and heterosexuals in Germany. Further research is needed to disentangle the complex inner connections of this topic. More specified data of self-identified homosexuals, bisexuals and transgenders, would be a great benefit for future research.

References

Ahmed, Ali M., Hammarstedt, Mats (2009). Detecting discrimination against homosexuals: Evidence from field experiment on the internet. *Economica* 76(303), 588-597.

Ahmed, Ali M., Hammarstedt, Mats (2010). Sexual orientation and earnings: A register data-based approach to identify homosexuals. *Journal of Population Economics* 23(3), 835-849.

Ahmed, Ali M., Andersson, Lina, Hammarstedt, Mats (2011a). Inter- and intra-household earnings differentials among homosexual and heterosexual couples. *British Journal of Industrial Relations* 40(S2), s258-s278

Ahmed, Ali M., Andersson, Lina, Hammarstedt, Mats (2011b). Sexual orientation and occupational rank. *Economics Bulletin* 31(3), 2422-2433.

Ahmed, Ali M., Andersson, Lina, Hammarstedt, Mats (2012). Are homosexuals discriminated against in the hiring process? *Southern Economic Journal*, forthcoming.

Allegretto, Sylvia A,. Arthur, Michelle M. (2001). An empirical analysis of homosexual/heterosexual male earnings differentials: Unmarried and unequal? *Industrial and Labor Relations Review* 54(3), 631-646.

Anderson, Gunnar, Noack, Turid, Seierstad, Ane, Weedon-Fekjaer, Harald (2006). The demographics of same-sex marriages in Norway and Sweden. *Demography 43*(1), 79-98.

Antecol, Heather, Jong, Anneke, Steinberger, Michael D. (2008). The sexual orientation wage gap: The role of occupational sorting and human capital. *Industrial and Labor Relations Review* 61(4), 518-543.

Antecol, Heather, Steinberger, Michael D. (2011) Labor supply differences between married homosexual women and partnered lesbians: A semi-parametric decomposition approach. *Economic Inquiry*, forthcoming.

Arabsheibani, G. Reza, Marin, Alan, Wadsworth, Jonathan (2004). In the pink: Homosexual-heterosexual wage differentials in the UK. *International Journal of Manpower* 25(3/4), 343-354.

Arabsheibani, G. Reza, Marin, Alan, Wadsworth, Jonathan (2005) Gay pay in the UK. *Economica* 72(286), 333-347.

Badgett, M.V. Lee (1995). The wage effect of sexual orientation discrimination. *Industrial and Labor Relations Review* 48(4), 726-739.

Badgett, M.V. Lee (2006). Discrimination based on sexual orientation: A review of the literature in economics and beyond. Rodgers W.M. III (Editor) Handbook on the Economics of Discrimination, Edward Elgar, Cheltenham.

Badgett, M.V. Lee, Gates, Gary J., Maisel, Natalya C. (2008) Registered domestic partnerships among gay men and lesbians: The role of economic factors. *Review of Economics of the Household* 6(4), 327-346.

Berg, Nathan, Lien, Donald (2002). Measuring the effect of sexual orientation on income: Evidence of discrimination? *Contemporary Economic Policy* 20(4), 394-414.

Black, Dan A., Gates, Gary J., Sanders, Seth G., Taylor, Lowell J. (2000). Demographics of the gay and lesbian population in the United States: Evidence from available systematic data sources. *Demography* 37(2), 139-154.

Black, Dan A., Gates, Gary J., Sanders, Seth G., Taylor, Lowell J. (2002). Why do gay man live in San Francisco? *Journal of Urban Economics* 51(1), 54-76.

Black, Dan A, Maker, Hoda R., Senders Seth G., Taylor, Lowell J. (2003). The earning effects of sexual orientation. *Industrial and Labor Relations Review* 56(3), 449-469.

Black, Dan A., Sanders, Seth G., Taylor, Lowell J. (2007). The economics of gay and lesbian families. *Journal of Economic Perspectives* 21(2), 53-70.

Blanchflower, David G., Oswald, Andrew J. (2004). Money, sex and happiness: An empirical study. *Scandinavian Journal of Economics* 106(3), 393-415.

Blandford, John, M. (2003). The nexus of sexual orientation and gender in determination of earnings. *Industrial and Labor Relations Review* 56(4), 622-642.

Brown, Cara L. (1998). Sexual Orientation and Labor Economics. *Feminist Economics* 4(2), 89-95.

Carpenter, Christopher S. (2004). New evidence on gay and lesbian household incomes. *Contemporary Economic Policy* 22(1), 78-94.

Carpenter, Christopher S. (2005). Self-reported sexual orientation and earnings: Evidence from California. *Industrial and Labor Relations Review* 58(2), 258-273.

Carpenter, Christopher S. (2007). Revisiting the income penalty for behaviorally gay men: Evidence from NHANES III. *Labour Economics* 14(1), 25-34.

Carpenter, Christopher S. (2008a). Sexual orientation, work and income in Canada. *Canadian Journal of Economics* 41(4), 1239-1261.

Carpenter, Christopher S. (2008b). Sexual orientation, income and non-pecuniary economic outcomes: New evidence from young lesbians Australia. *Review of Economics of the Household* 6(4), 391-408.

Carpenter, Christopher S., Gates Gary J. (2008). Gay and lesbian partnerships: Evidence from California. *Demography* 45(3), 573-590.

Clain, Suzanne H., Leppel, Karen (2001). An investigation into sexual orientation discrimination as an explanation for wage explanation. *Applied Economics* 33(1), 37-47.

Daneshvary, Nasser, Waddoups, Jeffrey C., Wimmer, Bradley, S. (2008). Educational attainment and the lesbian wage premium. *Journal of Labor Research* 29(4), 365-379.

Drydakis, Nick (2009). Sexual orientation discrimination in the labor market. *Labour Economics* 16(4), 364-372.

Drydakis, Nick (2011). Women's sexual orientation and labor outcomes in Greece. *Feminist Economics* 17(1), 89-117.

Drydakis, Nick (2012a). Sexual orientation and labor relations: New Evidence from in Athens, Greece. *Applied Economics*, 44(20), 2653-2665.

Drydakis, Nick (2012b). Sexual orientation discrimination in the Cypriot labour market. Distates of uncertainty? *International Journal of Manpower*, forthcoming

Drydakis, Nick (2012c). Men's sexual orientation and job satisfaction. *International Journal of Manpower*, forthcoming.

Eggen, Bernd (2009). Gleichgeschlechtliche Lebensgemeinschaften mit und ohne Kinder: Eine Expertise auf Basis des Mikrozensus 2006. *ifb - Materialien 1-2009*.

Ellis, Alan L., Rigle, Ellen D.B (1996). The relation of job satisfaction and degree of openness about one´s sexual orientation for lesbians and gay men. *Journal of Homosexuality*, 30(2), 75-85.

Elmslie, Bruce, Tebaldi, Edinaldo (2007). Sexual orientation and labor market discrimination. *Journal of Labor Research* 28(3), 436-453.

Festy, Patrick (2007). Enumerating same-sex couples in census and population registers. *Demographic Research* 17(12), 339-368.

Frank, Jeff (2006). Gay glass ceilings. *Economica* 73(291), 485-508.

Hammes, Winfried, Ruebenach, Stefan P. (2010). Haushalte und Lebensformen der Bevölkerung: Ergebnisse des Mikrozensus 2009. *Wirtschaft und Statistik* 10/2010, 905-917.

Heineck, Guido (2009). Sexual orientation and earnings: Evidence from the ISSP. *Applied Economics Letters* 16(13), 1351-1354.

Jepsen, Lisa K., Jepsen, Christopher A. (2002). An empirical analysis of the matching patterns of same-sex and opposite-sex couples. *Demography* 39(3), 435-453.

Jepsen, Lisa K. (2007). Comparing the earnings of cohabiting lesbians, cohabiting homosexual women, and married women: Evidence from the 2000 Census. *Industrial Relations*, 46(4), 699-727.

Klawitter, Marieka M., Flatt, Victor (1998). The effects of state and local antidiscrimination policies on earnings for gay and lesbians. *Journal of Policy Analysis and Management*, 17(4), 658-686.

Klawitter, Marieka M. (2011). Multilevel analysis of the effects if antidiscrimination policies on earnings by sexual orientation. *Journal of Policy Analysis and Management*, 30(2), 334-358.

Laurent, Thierry, Mihoubi, Ferhat (2012). Sexual orientation and wage discrimination in France: The hidden side of the rainbow. *Journal of Labor Research*, forthcoming.

Leppel, Karen (2009). Labour Force Status and sexual orientation. *Economica* 76(301), 197-207.

Martell, Michael E. (2012). Differences do not matter: Exploring the wage gap for same-sex behaving men. *Eastern Economic Journal*, forthcoming.

Mueller, Richard E. (2007). Straight pay for the queer gay? Earning differentials of males and females in same-sex couples in Canada, *mimeo*.

Oreffice, Sonia (2011). Sexual orientation and household decision making: Same sex couples' balance of power and their labor supply. *Labour Economics* 18(2), 145-158.

Plug, Erik, Berkhout, Peter (2004). Effects of sexual preferences on earnings in the Nederlands. *Journal of Population Economics* 17(1), 117-131.

Plug, Erik, Webbink, Dinand, Martin, Nick (2011). Sexual orientation, prejudice and segregation. *IZA Discussion Paper* 5772.

Puhani, Patrick, A. (2008). Relative demand and supply of skills and wage rigidity in the United States, Britain, and Western Germany. *Jahrbücher für Nationalökonomie und Statistik* 228 (5-6), 573-585.

Schwartz, Christine R., Gral, Nikki L. (2009). Assortative matching among same-sex couples and different-sex couples in the United Stated, 1990-2000. *Demographic Research* 21 (28), 843-878.

Solomon, Sondra E., Rothblum, Ester D., Balsam, Kimberly F. (2005). Money, housework, sex, and conflict: Same-sex couples in civil unions, those not in civil unions, and heterosexual married siblings. *Sex Roles* 52(9-10), 561-575.

Terwey, Michael, Baltzer, Stefan (2011). ALLBUS 2008 – variable report. *GESIS Variable Report Nr. 2011/04*.

van Hoye, Greet, Lievens, Filip (2003). The effect of sexual orientation on hirability ratings: An experimental study. *Journal of Business and Psychology* 18(1), 15-30.

Weichselbaumer, Doris (2003). Sexual orientation discrimination in hiring. Labour Economics 10(6), 629-642.

Zavodny, Madeline (2008). It there a 'marriage premium' for gay men. *Review of Economics of the Household* 6(4), 369-389.

Appendix

Figure A.1 Individual (Solid Line: Heterosexuals, Dashed Line: Homosexuals):
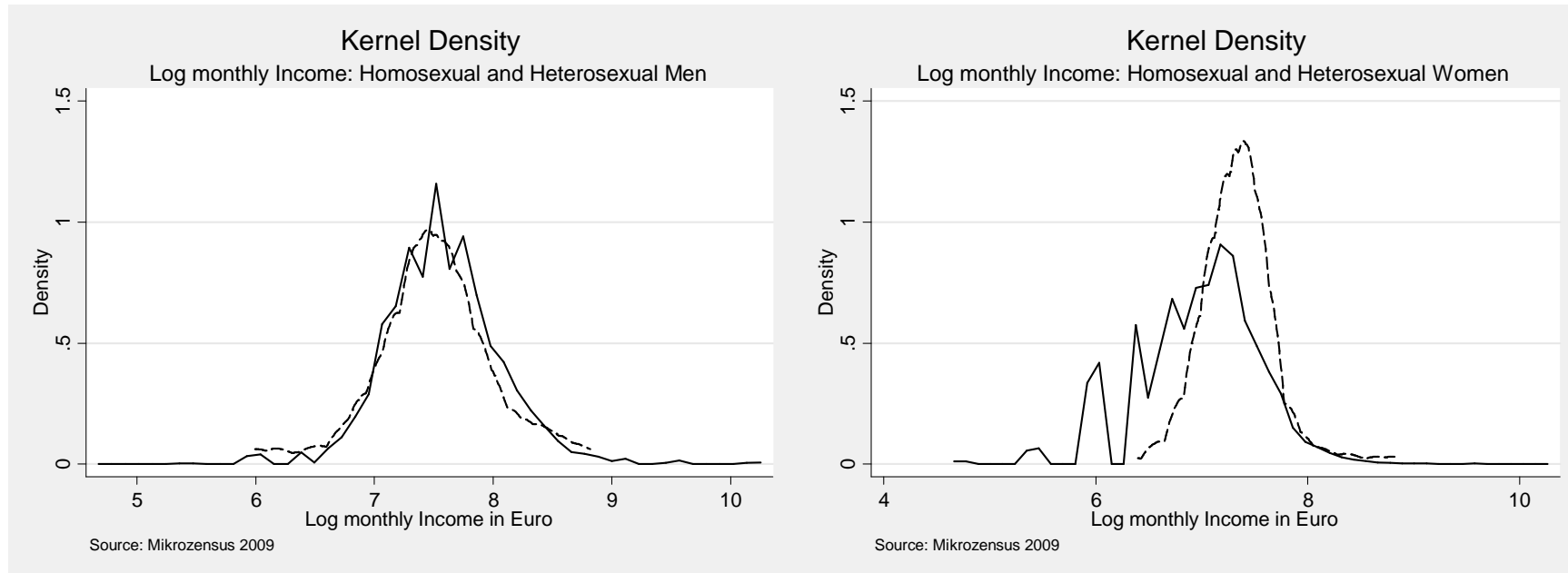
Figure A.2 Household (Solid Line: Heterosexuals, Dashed Line: Homosexuals):
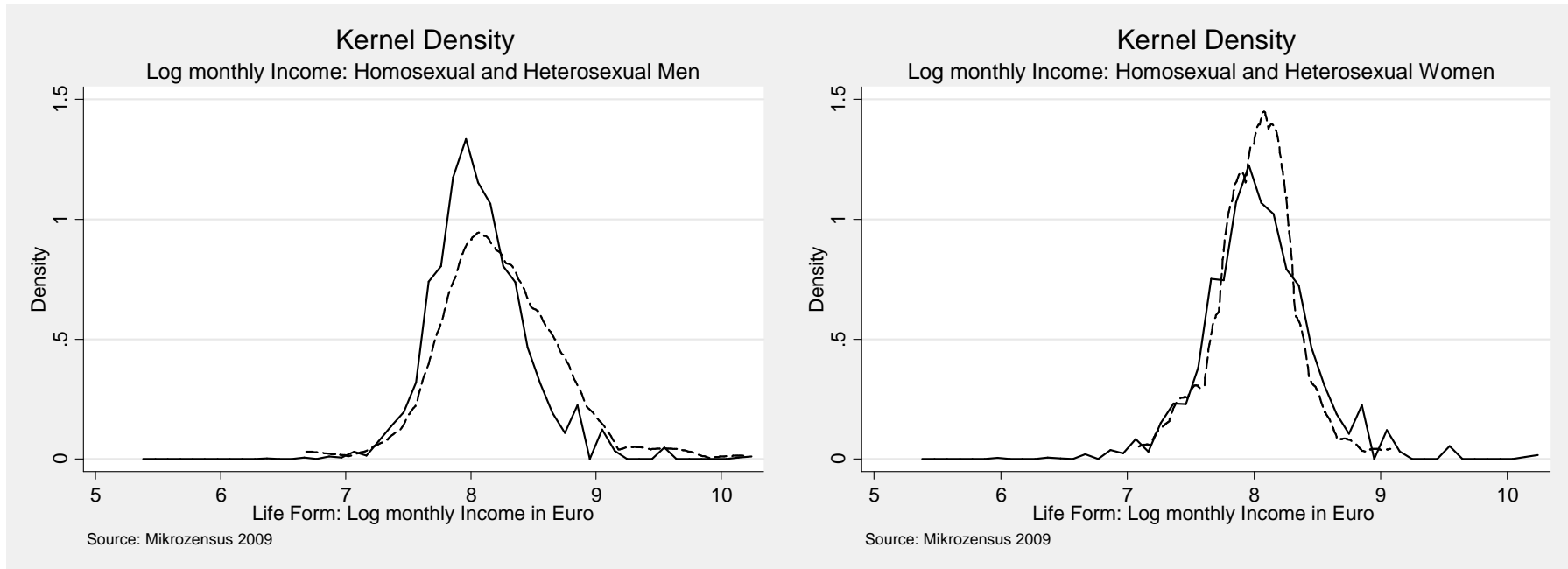
Figure A.3 (Solid Line: Heterosexuals, Dashed Line: Homosexuals):

Source: Mikrozensus 2009

Source: Mikrozensus 2009

27
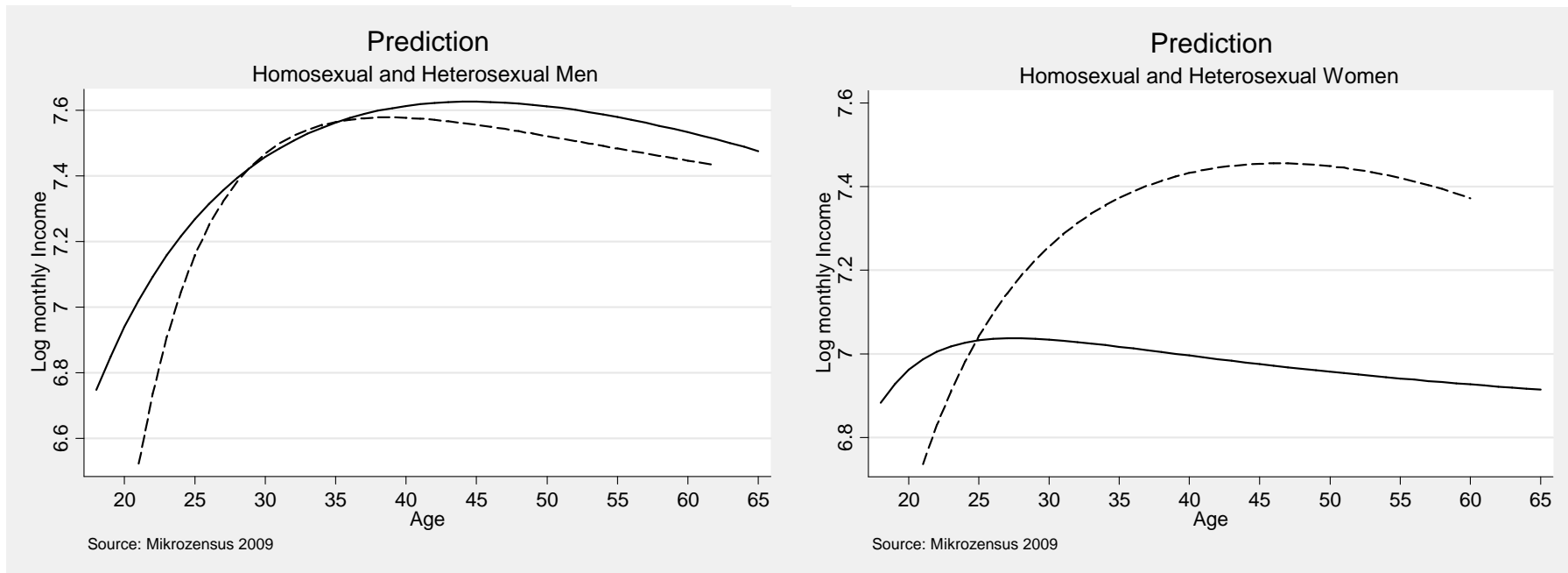
Figure A.4 (Solid Line: Heterosexuals, Dashed Line: Homosexuals):
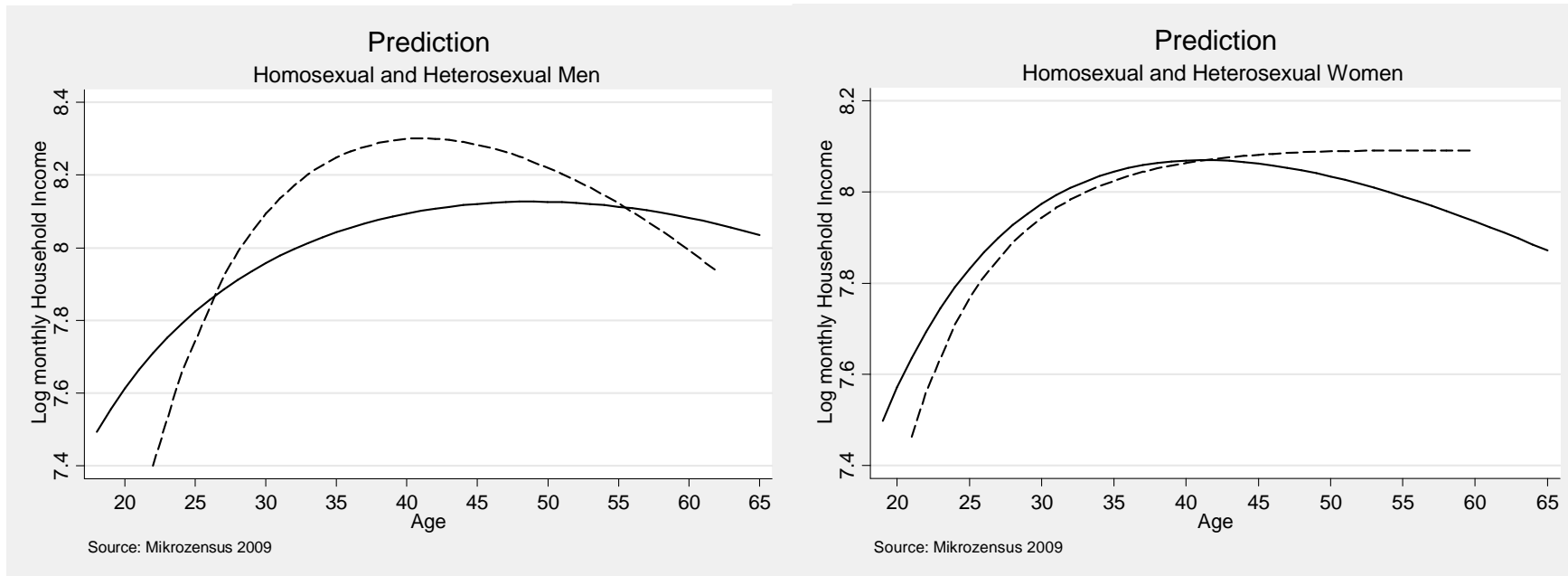
Figure A.5:
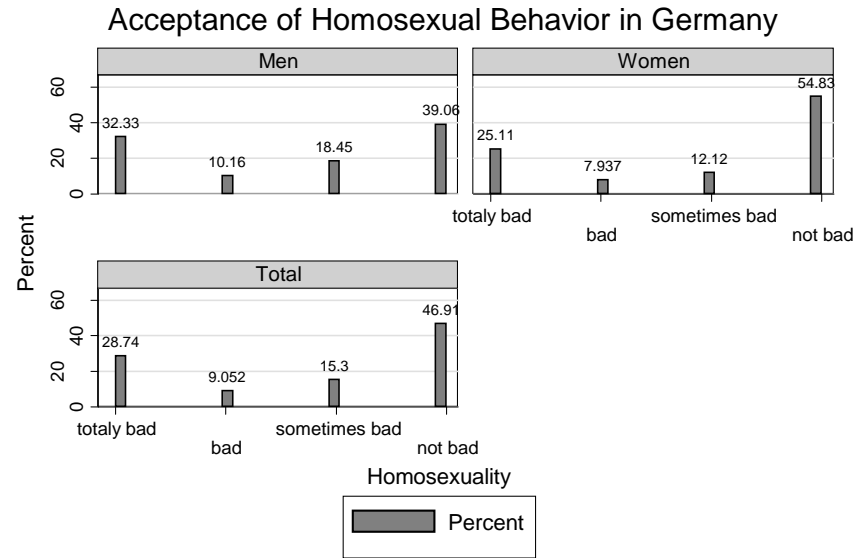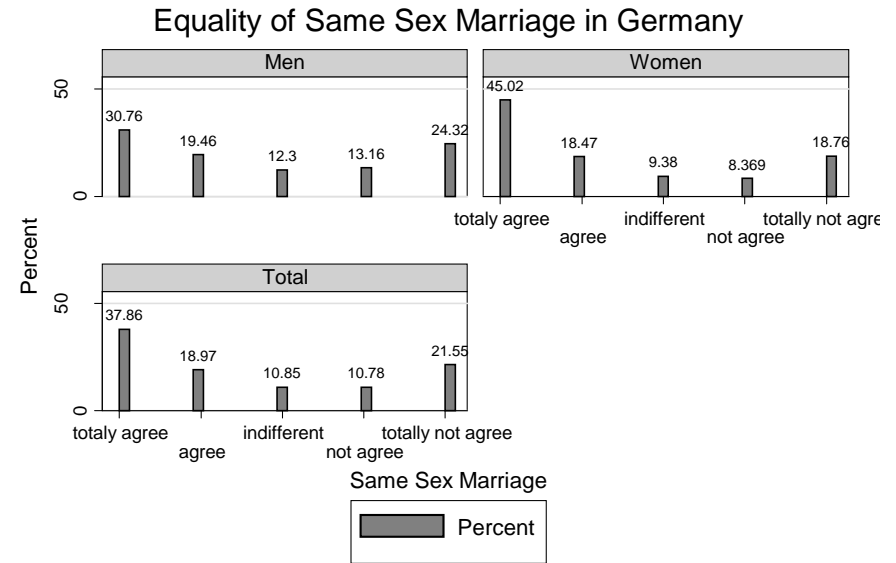
Tables Included in Text

Table 1: Number of Homosexuals in Germany, based on Hammes and Ruebenach (2010); Federal German Statistics.

Year (Month)	Estimation Method	Questioning Method		
	All Households	All Households	Gay Households	Lesbian Households
1996 (April)	124,000	38,000	23,000	15,000
1997 (April)	114,000	39,000	22,000	17,000
1998 (April)	134,000	44,000	25,000	19,000
1999 (April)	128,000	41,000	25,000	16,000
2000 (May)	142,000	47,000	27,000	20,000
2001 (April)	147,000	50,000 (/)	29,000 (/)	21,000 (/)
2002 (April)	148,000	53,000 (/)	31,000 (/)	22,000 (/)
2003 (May)	159,000	58,000 (/)	32,000 (/)	26,000 (/)
2004 (March)	160,000	56,000 (/)	30,000(/)	26,000 (/)
2005 (*)	173,000	60,000 (/)	36,000 (/)	24,000 (/)
2006 (*)	177,000	62,000 [12,000]	39,000 [8,000]	23,000 (.)
2007 (*)	176,000	68,000 [15,000]	44,000 [10,000]	24,000 [5,000]
2008 (*)	186,000	69,000 [19,000]	46,000 [14,000]	23,000 [5,000]
2009 (*)	177,000	63,000 [19,000]	37,000 [12,000]	27,000 [7,000]

[ ] Registered Same-Sex Unions, (*): several Months, (/): Data not collected, (.): Data not reliable

Table 2: Income and Earning Differentials for Gays, Lesbians, Homosexual Couples and their Households

Studies (alphabetical):	Used Data:	Type of Differentials:	Findings:	Information:
Ahmed, Hammarstedt (2010)	LOUISE, Sweden, 2003	Differences for Individuals	Income loss for gay man; Mixed income results for lesbian women (n.s.)	Log Earnings per Year
Ahmed, Anderson, Hammarstedt (2011a)	Longitudinl Integration Database of Health Insurance and Labour Market Studies (LISA), 2007, Sweden	Differences for Individuals, Differences between Households, Differences within Households	Income loss for gay man; Income gain for lesbian women; Income gain for gay households; Income loss for lesbian households	Log Earnings per Year
Allegretto, Arthur (2001)	Census of the Population, Public Use Micro Data 5% Sample (PUMS), 1990, USA	Differences for Individuals: only men	Income loss for gay man	Log Earnings per Hour
Antecol, Jong, Steinberger (2008)	Census of the Population, Public Use Micro Data 5% Sample (PUMS), 2000, USA	Differences for Individuals	Mixed income results for gay man; Income gain for lesbian women	Log Earnings per Hour
Arabsheibani, Marin, Wadsworth (2004)	Labour Force Survey (LFS), 1996-2001, UK	Differences for Individuals, Differences between Households	Mixed income results for gay man; Income gain for lesbian women	Log Earnings per Hour
Arabsheibani, Marin, Wadsworth (2005)	Labour Force Survey (LFS), 1996-2002, UK	Differences for Individuals, Differences between Households	Income loss for gay man; Income gain for lesbian women	Log Earnings per Hour
Badgett (1995)	General Social Survey (GSS), 1989-1991, USA	Differences for Individuals	Income loss for gay man; Income loss for lesbian women (n.s.)	Earnings per Year
Berg, Lien (2002)	General Social Survey (GSS), 1991-1996, USA	Differences for Individuals	Income loss for gay man; Income gain for lesbian women	Earnings per Year
Black, Gates, Sanders, Taylor (2000)	General Social Survey (GSS), 1988-1996; National Health and Social Lifer Survey (NHSLS), 1992; Census of the Population, Public Use Micro Data 5% Sample (PUMS), 1990, USA	Differences for Individuals	Income loss for (partnered) gays; Income gain for (partnered)lesbian women	Earnings per Year
Black, Maker, Sanders, Taylor (2003)	General Social Survey (GSS), 1989-1996, USA	Differences for Individuals	Mixed income results for gay and bisexual man; Mixed income results for lesbian and bisexual women	Log Earnings per Year
Black, Sanders, Taylor (2007)	Census of the Population, Public Use Micro Data 5% Sample (PUMS), 2000, USA	Differences for Individuals, Differences between Households	Income loss for gay man; Income gain for lesbian women; Income gain for gay households; Income loss for lesbian households	Log Earnings per Hour
Blandford (2003)	General Social Survey (GSS), 1989-1996, USA	Differences for Individuals	Income loss for gay man; Income gain for lesbian women	Earnings per Year
Carpenter (2004)	Behavioral Risk Factor Surveillance System (BRFSS), 1996-2000, USA	Differences for Individuals, Differences between Households	Income loss for gay man; Income loss for lesbian women	Log Earnings per Year
Carpenter (2005)	General Social Survey (GSS), 1988-2000; California Health Interview Survey (CHRIS), 2001, USA	Differences for Individuals	Income loss for gay and bisexual man; Mixed income results for lesbian and bisexual women	Log Earnings per Month
Carpenter (2007)	General Social Survey (GSS), 1988-1996; National Health and Nutrition Examination Survey (NHANES III), 1988-1994, USA	Differences for Individuals: only men	Income loss for gay man	Log Earnings per Year
Carpenter (2008a)	Canadian Community Health Survey (CCHS),	Differences for Individuals	Income loss for gay man; Income gain for	Log Earnings per

				lesbian women	Hour
Carpenter (2008b)	2003-2005; Canadian Census, 2001, Canada Australian Longitudinal Study on Women's Health (ALSWH), 2000, Australia	Differences for Individuals: only women	Income loss for lesbian and bisexual women		Log Earnings per Hour
Carpenter, Gates (2008)	Census of the Population, Public Use Micro Data 5% Sample (PUMS), 2000; California Health Interview Survey (CHRIS), 2001-2005; California LGBT Tobacco Survey, 2003, USA	Differences between Households	Most often reported household income for gay couples (> 100.000 $), most often reported household income for lesbians couples (50.000 - 100.000 $)		Not reported
Clain, Leppel (2001)	Census of the Population, Public Use Micro Data 5% Sample (PUMS), 1990, USA	Differences for Individuals	Income loss for gay man; Income gain for lesbian women		Log Earnings per Hour
Daneshvary, Waddoups, Wimmer (2008)	Census of the Population, Public Use Micro Data 5% Sample (PUMS), 2000, USA	Differences between Households: only women	Mixed results for lesbian households		Log Earnings per Hour
Drydakis (2011)	Athens Area Study (AAS), 2007-2008, Greece	Differences for Individuals: only women	Income loss for lesbian women (offered wages)		Log Earnings per Hour
Drydakis (2012)	Athens Area Study (AAS), 2008-2009, Greece	Differences for Individuals: only men	Income loss for gay men; Income loss for bisexual men		Log Earnings per Hour
Elmslie, Tebaldi (2007)	Current Population Survey (CPS), 2004, USA	Differences for Individuals	Income loss for gay households; Mixed income results for lesbian households (n.s.)		Log Earnings per Hour, Log Earnings per Year
Heineck (2009)	International Social Survey Program (ISSP), 1994, USA, Australia, Ireland, Poland, Bulgaria	Differences for Individuals	Income loss for gay and bisexual man; Mixed income results for lesbian and bisexual women		Log Earnings per Month
Jepsen (2007)	Census of the Population, Public Use Micro Data 5% Sample (PUMS), 2000, USA	Differences between Households: only women	Income gain for lesbian households		Log Earnings per Hour, Log Earnings per Year
Klawitter, Flatt (1998)	Census of the Population, Public Use Micro Data 5% Sample (PUMS), 1990, USA	Differences for Individuals, Differences between Households	Income loss for gay man; Income gain for lesbian women; Income gain for gay households; Income loss for lesbian households		Log Earnings per Year
Klawitter (2011)	Census of the Population, Public Use Micro Data 5% Sample (PUMS), 2000, USA	Differences for Individuals, Differences between Households	Income loss for gay man; Income gain for lesbian women; Income gains for gay households, Income loss for lesbian households		Log Earnings per Year
Laurent, Mihoubi (2012)	Employment Survey, 1996-2007, France	Differences for Individuals	Income loss for gay man; Mixed income results for lesbian women (n.s.)		Log Earnings per Month
Martell (2012)	General Social Survey (GSS), 1994-2008, USA	Differences for Individuals: only men	Income loss for gay man		Log Earnings per Hour
Mueller (2007)	General Social Survey, 2001, Canada	Differences for Individuals	Income loss for gay men; Mixed income results for lesbian women (n.s.)		Log Earnings per Year
Plug, Berkhout (2004)	Survey of Dutch Graduates, 1998-2000, Netherlands	Differences for Individuals	Income loss for gay man; Income gain for lesbian women		Log Earnings per Hour, Log Earnings per Month
Zavodny (2008).	General Social Survey (GSS); National Health and Social Life Survey (NHSLS), 1988-2004, USA	Differences for Individuals, Differences between Households: only men	Mixed Income Results for gay man		Log Earnings per Hour

(n.s.: not significant)

Table 3a: Variable List and Definitions: Men

Variable	Description	Men Married N: 23830				Men Different-Sex Partner N: 5489				Men Same-Sex Partner N:101				Men Registered Same-Sex Union N: 40			
		Mean	Std. Dev.	Min	Max	Mean	Std. Dev.	Min	Max	Mean	Std. Dev.	Min	Max	Mean	Std. Dev.	Min	Max
Income	Income Month Euro	2276.071	1500.81	112.5	27000	1804.976	1035.169	112.5	27000	1980.693	1076.127	400	6750	2271.25	1204.899	600	6750
Log Income	Log Income Month Euro	7.607867	.4749198	4.722953	10.20359	7.40572	.4093417	4.722953	10.20359	7.463619	.5130053	5.991465	8.817298	7.619504	.4612039	6.39693	8.817298
Household Income	HH Income Month Euro	3549.007	1824.265	225	27000	3249.016	1580.999	600	27000	3971.287	2088.461	800	14000	5000	4210.122	1600	27000
Log Household Income	Log HH Income Month Euro	8.091953	.3829864	5.416101	10.20359	8.011679	.3674359	6.39693	10.20359	8.178938	.4629376	6.684612	9.546813	8.346379	.5233743	7.377759	10.20359
Age	Age (18-65)	46.03403	8.550427	19	65	36.85772	9.324017	18	65	39.56436	8.492839	21	62	42.55	9.763748	25	60
Age2	Age Squared / 1000	2.192239	.7774987	.361	4.225	1.445413	.7327805	.324	4.225	1.636752	.7046501	.441	3.844	1.90345	.8436525	.625	3.
Age Partner	Age (18-65)	43.64994	8.567628	19	65	34.35799	9.503333	18	65	37.09901	7.5399	21	58	39.425	9.388721	25	60
Age2 Partner	Age Squared / 1000	1.978718	.7391786	.361	4.225	1.270768	.7090924	.324	4.225	1.432624	.5758868	.441	3.364	1.640275	.7908354	.625	3.6
School (Ref: < 7 Years of Schooling)	(1) Secondary School	.3305497	.470421	0	1	.2388413	.4264144	0	1	/	/	0	1	/	/		
	(2) Polytechnic Secondary School (GDR)	.1433487	.3504355	0	1	.1060302	.3079044	0	1	.0792079	.27141	0	1	.05	.2207214	0	1
	(3) Middle School	.2144356	.4104388	0	1	.2982328	.4575239	0	1	.2178218	.4148243	0	1	.175	.3848076	0	1
	(4) (technical) College	.3086026	.4619264	0	1	.3550738	.4785793	0	1	.5346535	.5012855	0	1	.65	.4830459	0	1
Professional Education (Ref: Apprenticeship, Vocational Training)	(1) Master Craftsmen; Academy	.1166177	.3209709	0	1	.0991073	.2988333	0	1	.1089109	.3130811	0	1	/	/	0	1
	(2) Technical College (GDR)	.010407	.1014849	0	1	.0047367	.0686671	0	1	.019802	.1400141	0	1	.05	.2207214	0	1
	(3) University of Applied Sciences	.0952581	.2935772	0	1	.0932775	.2908474	0	1	.1089109	.3130811	0	1	.075	.2667468	0	1
	(4) University; PhD	.117499	.3220206	0	1	.1206048	.3256972	0	1	.1980198	.4004947	0	1	.2	.4050957	0	1
Experience	Job	24.56467	10.35372	1	51	15.454	10.2754	1	47	17.08911	10.09366	2	46	19.175	10.80334	1	44

		Mean	SD	Min	Max	Mean	SD	Min	Max	Mean	SD	Min	Max	Mean	SD	Min	Max
	Experience (in Years)																
Experience2	Job Experience Squared / 1000	.7106179	.5105294	.001	2.601	.3443908	.3968544	.001	2.209	.3929109	.4225634	.004	2.116	.481475	.4913929	.001	1.936
Tenure	Job Tenure (in Years)	14.86911	10.58887	1	51	9.316087	8.198327	1	46	10.15842	9.485497	1	41	11.65	9.838569	1	41
Tenure2	Job Tenure Squared / 1000	.3332101	.4110026	.001	2.601	.1539898	.2613724	.001	2.116	.1922772	.3352697	.001	1.681	.2301	.345772	.001	1.681
Working Hours	Normal Working Hours	40.40625	6.60538	1	98	40.41702	6.36454	5	80	39.9802	9.264966	7	80	39.825	7.320108	20	70
Working Hours Partner	Normal Working Hours	26.77642	12.44595	1	98	35.40353	9.646703	1	80	39.83168	10.11343	8	80	40.175	7.63557	21	60
Firm Size (Ref: less than 5 workers)	(1) 6-10 workers	.0621066	.2413541	0	1	.0765167	.2658472	0	1	.0594059	.2375619	0	1	.075	.2667468	0	1
	(2) 11-50 workers	.2284096	.4198167	0	1	.2448533	.4300394	0	1	.1683168	.3760135	0	1	.175	.3848076	0	1
	(3) more than 50 workers	.6454469	.4783877	0	1	.6041173	.489084	0	1	.6633663	.4749153	0	1	.7	.4640955	0	1
Fixed-Term (Ref: no Fixed-Term Contract)	(1) Fixed-Term Contract	.0390684	.1937618	0	1	.0894516	.2854205	0	1	.1287129	.3365521	0	1	/	/	0	1
Shift Work (Ref: no Shift Work)	(1) Shift Work	.1750734	.3800379	0	1	.1849153	.3882642	0	1	.1782178	.3846047	0	1	.2	.4050957	0	1
Children in Household (Ref: no Children)	(1) any Children in Household	.6601762	.4736591	0	1	.2862088	.4520294	0	1	/	/	0	1	/	/	0	1
German Citizen (Ref: no German)	(1) German Citizenship	.9568191	.2032683	0	1	.9683002	.1752155	0	1	.9207921	.27141	0	1	.925	.2667468	0	1
Regional Differences (Ref: Area < 20,000 People)	(1) Area 20,000 - 500,000 People	.3840117	.4863709	0	1	.424121	.4942539	0	1	.0594059	.2375619	0	1	.3	.4640955	0	1
	(2) Area > 500,000 People	.1168695	.3212715	0	1	.1952997	.3964673	0	1	.1683168	.3760135	0	1	.5	.5063697	0	1
Federal States	(1) Hamburg	.0154008	.123143	0	1	.0231372	.1503528	0	1	.0990099	.300165	0	1	.125	.3349321	0	1

		Mean	SD	Min	Max	Mean	SD	Min	Max	Mean	SD	Min	Max	Mean	SD	Min	Max
(Ref: Schleswig-Holstein)	(2) Lower Saxony	.0998741	.2998384	0	1	.0965567	.2953802	0	1	.0891089	.2863218	0	1	.1	.3038218	0	1
	(3) Bremen	.005833	.0761525	0	1	.008016	.0891809	0	1	.039604	.1959996	0	1				
	(4) North-Rhine Westphalia	.1743181	.3793907	0	1	.1783567	.3828476	0	1	.2475248	.4337267	0	1	.125	.3349321	0	1
	(5) Hesse	.0724717	.2592727	0	1	.0710512	.2569337	0	1	.0792079	.27141	0	1	.225	.4229021	0	1
	(6) Rhineland-Palatinate	.048888	.2156383	0	1	.0429951	.2028645	0	1	.029703	.1706133	0	1				
	(7) Baden-Wuerttemberg	.1409987	.3480276	0	1	.1233376	.3288543	0	1	.0990099	.300165	0	1	.125	.3349321	0	1
	(8) Bavaria	.1759127	.3807539	0	1	.1581345	.3649003	0	1	.1386139	.3472666	0	1	.05	.2207214	0	1
	(9) Saarland	.0117079	.1075702	0	1	.0081982	.0901803	0	1	/	/	0	1	/	/	0	1
	(10) Berlin	.0272765	.1628915	0	1	.0460922	.2097039	0	1	.0594059	.2375619	0	1	.125	.3349321	0	1
	(11) Brandenburg	.0390684	.1937618	0	1	.0431773	.2032745	0	1	/	/	0	1	/	/	0	1
	(12) Mecklenburg-Western Pomerania	.0218632	.1462399	0	1	.0235015	.1515038	0	1	.039604	.1959996	0	1	/	/	0	1
	(13) Saxony	.0636173	.244075	0	1	.0770632	.266716	0	1	.009901	.0995037	0	1	/	/	0	1
	(14) Saxony-Anhalt	.0338229	.1807769	0	1	.0311532	.1737475	0	1	.029703	.1706133	0	1	/	/	0	1
	(15) Thuringia	.0345783	.1827129	0	1	.0355256	.185121	0	1	.009901	.0995037	0	1	.025	.1581139	0	1

Table 3b: Variable List and Definitions: Women

Variable	Description	Women Married N: 24833				Women Differed- Sex Partner N: 6216				Women Same-Sex Partner N: 70				Women Registered Same-Sex Union N: 29			
		Mean	Std. Dev.	Min	Max	Mean	Std. Dev.	Min	Max	Mean	Std. Dev.	Min	Max	Mean	Std. Dev.	Min	Max
Income	Income Month Euro	1215.866	891.8743	112.5	27000	1416.934	627.8308	112.5	14000	1679.286	891.3226	600	6750	1651.724	421.4098	1000	3050
Log Income	Log Income Month Euro	6.933348	.5863146	4.722953	10.20359	7.172806	.4140105	4.722953	9.546813	7.338732	.3911341	6.39693	8.817298	7.381113	.2389176	6.907755	8.022897
Household Income	HH Income Month Euro	3494.23	2011.301	225	27000	3241.256	1626.808	400	27000	3196.429	1167.722	1400	8750	3231.034	909.0236	1200	4750
Log Household Income	Log HH Income Month Euro	8.057197	.4314743	5.416101	10.20359	8.000502	.3942171	5.991465	10.20359	8.016463	.3194352	7.244227	9.076809	8.034955	.3247335	7.090077	8.465899
Age	Age (18-65)	45.43201	8.851158	19	65	35.34138	9.841737	18	65	38.55714	9.559328	21	57	42.96552	9.13972	26	60
Age2	Age Squared / 1000	2.142407	.7880604	.361	4.225	1.345857	.7523647	.324	4.225	1.576729	.7371764	.441	3.249	1.92669	.8179842	.676	3.6
Age Partner	Age (18-65)	45.43201	8.851158	19	65	35.34138	9.841737	18	65	36.12857	9.29379	20	55	40.86207	9.356908	26	60
Age2 Partner	Age Squared / 1000	2.142407	.7880604	.361	4.225	1.345857	.7523647	.324	4.225	1.390414	.6762425	.4	3.025	1.754241	.8217273	.676	3.6
School (Ref: < 7 Years of Schooling)	(1) Secondary School	.2293319	.4204116	0	1	.1483269	.3554523	0	1	.1428571	.3524537	0	1	/	/	0	1
	(2) Polytechnic Secondary School (GDR)	.1874924	.3903142	0	1	.1003861	.3005383	0	1	.0571429	.2337913	0	1	.0344828	.1856953	0	1
	(3) Middle School	.3167962	.4652366	0	1	.3732304	.4837015	0	1	.3428571	.4780914	0	1	.3448276	.4837253	0	1
	(4) (technical) College	.2647284	.4411974	0	1	.3769305	.4846563	0	1	.4428571	.5003105	0	1	.3103448	.4708236	0	1
Professional Education (Ref: Apprenticeship, Vocational Training)	(1) Master Craftsmen; Academy	.0687392	.2530152	0	1	.0777027	.2677247	0	1	.1142857	.3204552	0	1	.2068966	.4122508	0	1
	(2) Technical College (GDR)	.0426851	.2021503	0	1	.019305	.1376059	0	1	.0428571	.2039973	0	1	.0344828	.1856953	0	1
	(3) University of Applied Sciences	0547256	.2274484	0	1	.0707851	.2564861	0	1	.0857143	.281963	0	1	.0689655	.2578807	0	1
	(4) University; PhD	.0922965	.2894499	0	1	.1208172	.325941	0	1	.1857143	.3916837	0	1	.0689655	.2578807	0	1
Experience	Job Experience	25.29384	10.45821	1	51	14.65541	10.6242	1	50	15.77143	10.19117	1	42	19.34483	10.79774	1	40

(in Years)

Variable	Description	Mean	SD	Min	Max	Mean	SD	Min	Max	Mean	SD	Min	Max	Mean	SD	Min	Max
Experience2	Job Experience Squared / 1000	.7491483	.5206782	.001	2.601	.3276364	.4058005	.001	2.5	.3511143	.3948802	.001	1.764	.4867931	.4675249	.001	1.6
Tenure	Job Tenure (in Years)	13.21423	9.770379	1	49	8.628378	7.809349	1	49	9.071429	7.562918	1	35	10.65517	8.482233	1	32
Tenure2	Job Tenure Squared / 1000	.2700724	.3576362	.001	2.401	.135425	.2379997	.001	2.401	.1386714	.2169437	.001	1.225	.183	.2443021	.001	1.024
Working Hours	Normal Working Hours	29.57963	10.9422	1	98	35.5732	8.446307	1	70	37.47143	6.312448	20	60	36.06897	7.591965	20	45
Working Hours Partner	Working Hours Partner	29.57963	10.9422	1	98	35.5732	8.446307	1	70	37.87143	7.263012	20	60	35.27586	11.04826	10	52
Firm Size (Ref: less than 5 workers)	(1) 6-10 workers	.1135988	.3173298	0	1	.1053732	.3070584	0	1	.0571429	.2337913	0	1	.0344828	.1856953	0	1
	(2) 11-50 workers	.2672653	.4425409	0	1	.2673745	.442625	0	1	.2714286	.4479075	0	1	.3793103	.493804	0	1
	(3) more than 50 workers	.4770265	.499482	0	1	.5117439	.4999023	0	1	.5857143	.496155	0	1	.5517241	.5061202	0	1
Fixed-Term (Ref: no Fixed-Term Contract)	(1) Fixed-Term Contract	.0605243	.2384605	0	1	.1328829	.3394754	0	1	.1428571	.3524537	0	1	.137931	.3509312	0	1
Shift Work (Ref: no Shift Work)	(1) Shift Work	.1529417	.3599385	0	1	.1798584	.3841004	0	1	.2285714	.4229444	0	1	.1724138	.3844259	0	1
Children in Household (Ref: no Children)	(1) any Children in Household	.5727057	.4946956	0	1	.2752574	.4466798	0	1	.1428571	.3524537	0	1	.1034483	.309934	0	1
German Citizen (Ref: no German)	(1) German Citizenship	.9570732	.2026961	0	1	.9697555	.1712732	0	1	.9714286	.1678015	0	1	1	0	1	1
Regional Differences (Ref: Area < 20,000 People)	(1) Area 20,000 - 500,000 People	.3779648	.4848885	0	1	.4139318	.4925762	0	1	.2857143	.4550158	0	1	.2758621	.4548588	0	1
	(2) Area > 500,000 People	.1300689	.336386	0	1	.1999678	.400008	0	1	.3714286	.4866755	0	1	.3448276	.4837253	0	1
Federal States (Ref: Schleswig-	(1) Hamburg	.0167519	.1283431	0	1	.0239704	.1529692	0	1	.1285714	.3371418	0	1	/	/	0	1
	(2) Lower Saxony	.0889945	.2847415	0	1	.0920206	.2890783	0	1	.1571429	.3665631	0	1	.1724138	.3844259	0	1

Holstein)	(3) Bremen	.0064833	.0802592	0	1	.0085264	.0919513	0	1	/	/	0	1	/	/	0	1
	(4) North-Rhine Westphalia	.1521363	.3591602	0	1	.1759974	.3808486	0	1	.1428571	.3524537	0	1	.2758621	.4548588	0	1
	(5) Hesse	.0686184	.2528091	0	1	.0670849	.2501892	0	1	.0714286	.2593989	0	1	.0344828	.1856953	0	1
	(6) Rhineland-Palatinate	.0481617	.2141122	0	1	.0448842	.2070664	0	1	.0571429	.2337913	0	1	/	/	0	1
	(7) Baden-Wuerttemberg	.1280554	.3341582	0	1	.1153475	.3194665	0	1	.1285714	.3371418	0	1	.1724138	.3844259	0	1
	(8) Bavaria	.16317	.3695281	0	1	.1615187	.3680383	0	1	.0714286	.2593989	0	1	.1724138	.3844259	0	1
	(9) Saarland	.0111948	.1052136	0	1	.0099743	.0993799	0	1	/	/	0	1	/	/	0	1
	(10) Berlin	.0351548	.1841747	0	1	.0505148	.2190223	0	1	.0857143	.281963	0	1	.0689655	.2578807	0	1
	(11) Brandenburg	.0485644	.2149599	0	1	.0442407	.2056459	0	1	.0428571	.2039973	0	1	.0344828	.1856953	0	1
	(12) Mecklenburg-Western Pomerania	.0292353	.1684688	0	1	.0260618	.1593319	0	1	/	/	0	1	/	/	0	1
	(13) Saxony	.0809407	.2727495	0	1	.0788288	.2694931	0	1	/	/	0	1	/	/	0	1
	(14) Saxony-Anhalt	.0427657	.2023325	0	1	.0320142	.1760518	0	1	/	/	0	1	/	/	0	1
	(15) Thuringia	.0431684	.2032401	0	1	.0370013	.1887801	0	1	.0428571	.2039973	0	1	/	/	0	1

Table 4: Distributions of Homosexual and Heterosexual Men over 33 Jobs

Occupation (column percent)	Married	Diff. Sex Couple	Same Sex Couple	Reg. Same Sex Union	Total
Agriculture, Animal Husbandry, Forestry and Horticulture Jobs	363 (1.52)	79 (1.44)	4 (3.96)	0 (0.00)	446 (1.51)
Miners, Stone Cutters and Processors	85 (0.36)	15 (0.27)	0 (0.00)	0 (0.00)	100 (0.34)
Stone Processing and Building Materials	22 (0.09)	7 (0.13)	0 (0.00)	0 (0.00)	29 (0.10)
Glass and Pottery Prod.	41 (0.17)	3 (0.05)	0 (0.00)	0 (0.00)	44 (0.15)
Chemistry and Synthetic Prod.	231 (0.97)	53 (0.97)	0 (0.00)	0 (0.00)	284 (0.96)
Paper and Print Industry	187 (0.78)	49 (0.89)	0 (0.00)	1 (2.50)	237 (0.80)
Wood Work, Prod. of Wood	42 (0.18)	9 (0.16)	0 (0.00)	0 (0.00)	51 (0.17)
Metal Prod. and Processing	630 (2.64)	123 (2.24)	0 (0.00)	0 (0.00)	753 (2.56)
Mechanical Engineering, Metal Work and others	2,730 (11.46)	607 (11.09)	2 (1.98)	1 (2.50)	3,340 (11.34)
Electrical Jobs	968 (4.06)	229 (4.17)	1 (0.99)	0 (0.00)	1,198 (4.07)
Assemblers and other Metal Jobs	111 (0.47)	22 (0.40)	0 (0.00)	0 (0.00)	133 (0.45)
Textiles and Clothing Prod.	20 (0.08)	6 (0.11)	0 (0.00)	0 (0.00)	26 (0.09)
Leather Prod., Leather and Hide Processing	17 (0.07)	4 (0.07)	0 (0.00)	0 (0.00)	21 (0.07)
Nutrition Jobs	414 (1.74)	136 (2.48)	1 (0.99)	0 (0.00)	551 (1.87)
Construction Jobs	676 (2.84)	133 (2.48)	0 (0.00)	0 (0.00)	809 (2.75)
Interior Construction Jobs and Upholsterer	416 (1.74)	118 (2.42)	0 (0.00)	0 (0.00)	534 (1.87)
Wood and Synthetic Jobs	311 (1.31)	74 (1.35)	0 (0.00)	0 (0.00)	389 (1.31)
Painters and similar Jobs	245 (1.03)	94 (1.71)	0 (0.00)	0 (0.00)	339 (1.31)
Inspection of Goods	280 (1.17)	49 (0.89)	0 (0.00)	0 (0.00)	329 (1.12)
Unskilled Workers	275 (1.15)	49 (0.89)	1 (0.99)	0 (0.00)	325 (1.10)
Machine Operator and similar Jobs	622 (2.61)	112 (2.04)	0 (0.00)	0 (0.00)	734 (2.49)
Engineers, Chemists, Physicists	1,636 (6.87)	347 (6.32)	2 (1.98)	2 (5.00)	1,987 (6.74)
Technicians and Technical Specialists	1,935 (8.12)	421 (7.67)	2 (1.98)	1 (2.50)	2,359 (8.01)
Trade Jobs	1,141 (4.79)	328 (5.98)	14 (13.86)	1 (2.50)	1,487 (5.04)
Provision of Services	909 (3.81)	242 (4.41)	16 (15.84)	5 (12.50)	1,172 (3.98)
Transportation Jobs	2296 (9.63)	426 (7.76)	7 (6.93)	1 (2.50)	2,730 (9.27)
Administration and Office Jobs	4,136 (17.36)	959 (17.47)	25 (24.75)	20 (50.00)	5,140 (17.45)
Security and Order Jobs	815 (3.42)	155 (2.82)	1 (0.99)	1 (2.50)	972 (3.30)
Arts and Culture Jobs	250 (1.05)	76 (1.38)	3 (2.97)	0 (0.00)	329 (1.12)
Health Service jobs	561 (2.35)	171 (3.12)	10 (9.90)	2 (5.00)	744 (2.53)
Social and Educational Work, and others in Humanities and Natural Sciences	1,008 (4.23)	268 (4.88)	8 (7.92)	3 (7.50)	1,287 (4.37)
other Jobs in Services	297 (1.25)	89 (1.62)	4 (3.96)	2 (5.00)	392 (1.33)
other Workers	160 (0.67)	36 (0.65)	0 (0.00)	0 (0.00)	196 (0.66)
Total	23,830 (100.00)	5,489 (100.00)	101 (100.00)	40 (100.00)	29,460 (100.00)

Table 5: Distributions of Homosexual and Heterosexual Women over 33 Jobs

Occupation (column percent)	Married	Diff. Sex Couple	Same Sex Couple	Reg. Same Sex Union	Total
Agriculture, Animal Husbandry, Forestry and Horticulture Jobs	258 (1.04)	68 (1.09)	0 (0.00)	0 (0.00)	326 (1.05)
Miners, Stone Cutters and Processors	2 (0.01)	0 (0.00)	0 (0.00)	1 (3.45)	3 (0.01)
Stone Processing and Building Materials	2 (0.01)	0 (0.00)	0 (0.00)	0 (0.00)	2 (0.01)
Glass and Pottery Prod.	13 (0.05)	4 (0.06)	0 (0.00)	0 (0.00)	17 (0.05)
Chemistry and Synthetic Prod.	56 (0.23)	10 (0.16)	1 (1.43)	0 (0.00)	67 (0.22)
Paper and Print Industry	50 (0.20)	17 (0.27)	0 (0.00)	0 (0.00)	67 (0.22)
Wood Work, Prod. of Wood	10 (0.04)	0 (0.00)	0 (0.00)	0 (0.00)	10 (0.03)
Metal Prod. and Processing	38 (0.15)	7 (0.11)	0 (0.00)	1 (3.45)	46 (0.15)
Mechanical Engineering, Metal Work and others	207 (0.83)	76 (1.22)	2 (2.8)	0 (0.00)	285 (0.91)
Electrical Jobs	49 (0.20)	12 (0.19)	1 (1.43)	0 (0.00)	62 (0.20)
Assemblers and other Metal Jobs	104 (0.42)	15 (0.24)	0 (0.00)	0 (0.00)	119 (0.38)
Textiles and Clothing Prod.	130 (0.52)	19 (0.30)	1 (1.43)	0 (0.00)	150 (0.48)
Leather Prod., Leather and Hide Processing	16 (0.06)	1 (0.02)	0 (0.00)	0 (0.00)	17 (0.05)
Nutrition Jobs	485 (1.95)	83 (1.34)	1 (1.43)	0 (0.00)	569 (1.83)
Construction Jobs	2 (0.01)	1 (0.02)	0 (0.00)	0 (0.00)	3 (0.01)
Interior Construction Jobs and Upholsterer	21 (0.09)	4 (0.06)	0 (0.00)	0 (0.00)	25 (0.08)
Wood and Synthetic Jobs	13 (0.05)	5 (0.08)	0 (0.00)	0 (0.00)	18 (0.06)
Painters and similar Jobs	12 (0.05)	4 (0.06)	0 (0.00)	0 (0.00)	16 (0.05)
Inspection of Goods	319 (1.28)	61 (0.98)	4 (5.71)	0 (0.00)	384 (1.23)
Unskilled Workers	215 (0.87)	35 (0.56)	0 (0.00)	0 (0.00)	250 (0.80)
Machine Operator and similar Jobs	66 (0.27)	13 (0.21)	0 (0.00)	0 (0.00)	79 (0.25)
Engineers, Chemists, Physicists	277 (1.12)	98 (1.58)	0 (0.00)	0 (0.00)	375 (1.20)
Technicians and Technical Specialists	418 (1.68)	132 (2.12)	6 (8.57)	2 (6.90)	558 (1.79)
Trade Jobs	2,958 (11.91)	764 (12.29)	4 (5.71)	1 (3.45)	3,727 (11.97)
Provision of Services	1,184 (4.77)	365 (5.87)	3 (4.29)	1 (3.45)	1,553 (4.99)
Transportation Jobs	463 (1.86)	117 (1.88)	4 (5.71)	1 (3.45)	585 (1.88)
Administration and Office Jobs	8,010 (32.26)	1,892 (30.44)	15 (21.43)	8 (27.59)	9,925 (31.86)
Security and Order Jobs	223 (0.90)	64 (1.03)	2 (2.86)	1 (3.45)	290 (0.93)
Arts and Culture Jobs	262 (1.06)	106 (1.71)	1 (1.41)	1 (3.45)	370 (1.19)
Health Service jobs	3,386 (13.64)	908 (14.61)	10 (14.29)	4 (13.79)	4,308 (13.83)
Social and Educational Work, and others in Humanities and Natural Sciences	3,361 (13.53)	830 (13.35)	13 (18.57)	8 (27.59)	4,212 (13.52)
other Jobs in Services	2,102 (8.46)	458 (7.38)	2 (2.86)	0 (0.00)	2,563 (8.23)
other Workers	121 (0.49)	46 (0.73)	0 (0.00)	0 (0.00)	167 (0.54)
Total	24,833 (100.00)	6,216 (100.00)	70 (100.00)	29 (100.00)	31,148 (100.00)

Table 6: Distributions of Homosexual and Heterosexual Men over 21 Sectors

Sectors (column percent)	Married	Diff. Sex Couple	Same Sex Couple	Reg. Same Sex Union	Total
Agriculture, forestry	236 (0.99)	47 (0.86)	1 (0.99)	1 (2.50)	295 (0.97)
Mining and Quarrying	113 (0.47)	20 (0.36)	0 (0.00)	0 (0.00)	133 (0.45)
Manufacturing	8,458 (35.49)	1,695 (30.88)	10 (9.90)	4 (10.00)	10,167 (34.51)
Electricity, Gas, Steam and Air Condition Supply	446 (1.87)	88 (1.60)	3 (2.97)	1 (2.50)	538 (1.83)
Water Supply, Sewerage, Waste Management and Remediation Activities	295 (1.24)	70 (1.28)	0 (0.00)	0 (0.00)	365 (1.24)
Construction	2,612 (10.96)	611 (11.13)	1 (0.99)	1 (2.50)	3,225 (10.95)
Wholesale and Retail Trade, Repair of Motor Vehicles and Motorcycles	2,775 (11.64)	695 (12.66)	15 (14.85)	5 (12.50)	3,490 (11.85)
Transportation and Storage	1,539 (6.46)	350 (6.38)	7 (6.93)	3 (7.50)	1,899 (6.45)
Accommodation and Food Service Activities	263 (1.10)	113 (2.08)	4 (3.96)	1 (2.50)	382 (1.30)
Information and Communication	822 (3.45)	261 (4.75)	4 (3.96)	4 (10.00)	1,091 (3.70)
Financial and Insurance Activities	928 (3.89)	220 (4.01)	13 (12.87)	8 (20.00)	1,169 (3.97)
Real Estate Activities	148 (0.62)	33 (0.60)	2 (1.98)	0 (0.00)	183 (0.62)
Professional, Scientific and Technical Activities	768 (3.22)	268 (4.88)	4 (3.96)	1 (2.50)	1,041 (3.53)
Administrative and Support Technical Activities	815 (3.42)	259 (4.72)	5 (4.95)	2 (5.00	1,081 (3.67)
Public Administration and Defense, Compulsory Social Security	1,261 (5.27)	196 (3.57)	7 (6.93)	1 (2.50)	1,46% (4.97)
Education	564 (2.3/)	12((2.3§)	3 (2.97)	1 (2.50)	696 (2.36)
Human Health and Social Work Activities	1,220 (5.12)	327 (5.96)	16 (15.84)	5 (12.50)	1,568 (5.32)
Arts, Entertainment and Recreation	167 (0.70)	45 (0.85)	5 (4.95)	0 (0.00)	217 (0.74)
other Service Activities	369 (1.55)	54 (0.98)	1 (0.99)	2 (5.00)	426 (1.45)
Activities of Households as Employers, ...	4 (0.02)	1 (0.02)	0 (0.00)	0 (0.00)	5 (0.02)
Activities of Extraterritorial Organizations and Bodies	27 (0.11)	7 (0.13)	0 (0.00)	0 (0.00)	34 (0.12)
Total	23,830 (100.00)	5,489 (100.00)	101 (100.00)	40 (100.00)	29,460 (100.00)

Table 7: Distributions of Homosexual and Heterosexual Women over 21 Sectors

Sectors (column percent)	Married	Diff. Sex Couple	Same Sex Couple	Reg. Same Sex Union	Total
Agriculture, forestry	171 (0.69)	38 (0.61)	0 (0.00)	0 (0.00)	209 (0.67)
Mining and Quarrying	30 (0.12)	1 (0.02)	0 (0.00)	0 (0.00)	31 (0.10)
Manufacturing	3,395 (13.63)	809 (13.01)	11 (15.71)	4 (13.79)	4,209 (13.51)
Electricity, Gas, Steam and Air Condition Supply	149 (0.60)	52 (0.84)	2 (2.86)	1 (3.45)	204 (0.65)
Water Supply, Sewerage, Waste Management and Remediation Activities	110 (0.44)	20 (0.32)	0 (0.00)	0 (0.00)	130 (0.42)
Construction	619 (2.49)	136 (2.19)	1 (1.43)	0 (0.00)	756 (2.43)
Wholesale and Retail Trade, Repair of Motor Vehicles and Motorcycles	4,033 (16.24)	1,009 (16.23)	7 (10.00)	0 (0.00)	5,049 (16.21)
Transportation and Storage	631 (2.54)	161 (2.59)	1 (1.43)	1 (3.45)	794 (2.55)
Accommodation and Food Service Activities	729 (2.94)	225 (3.62)	1 (1.43)	0 (0.00)	955 (3.07)
Information and Communication	501 (2.02)	205 (3.30)	1 (1.43)	3 (10.34)	710 (2.28)
Financial and Insurance Activities	1,226 (4.94)	309 (4.97)	3 (4.29)	1 (3.45)	1,539 (4.94)
Real Estate Activities	199 (0.80)	70 (1.13)	2 (2.86)	0 (0.00)	271 (0.87)
Professional, Scientific and Technical Activities	1,179 (4.75)	460 (7.43)	4 (5.71)	3 (10.34)	1,646 (5.28)
Administrative and Support Technical Activities	1,011 (4.07)	279 (4.49)	2 (2.86)	0 (0.00)	1,292 (4.15)
Public Administration and Defense, Compulsory Social Security	1,994 (8.03)	396 (6.37)	4 (5.71)	3 (10.34)	2,397 (7.70)
Education	2,004 (8.07)	397 (6.39)	6 (8.57)	2 (6.90)	2,409 (7.73)
Human Health and Social Work Activities	5,556 (22.41)	1,347(21.67)	19 (27.14)	10 (34.48)	6,9415 (22.28)
Arts, Entertainment and Recreation	219 (0.88)	61 (0.98)	3 (4.29)	0 (0.00)	283 (0.91)
other Service Activities	903 (3.64)	213 (3.43)	2 (2.86)	1 (3.45)	1,119 (3.59)
Activities of Households as Employers, ...	163 (0.66)	23 (0.37)	1 (1.43)	0 (0.00)	187 (0,60)
Activities of Extraterritorial Organizations and Bodies	12 (0.05)	5 (0.08)	0 (0.00)	0 (0.00)	17 (0.05)
Total	24,833 (100.00)	6,216 (100.00)	70 (100.00)	29 (100.00)	31,148 (100.00)

Table 8: OLS Regressions Individual Income (All, Men, Women)

Variables	Model 1 ALL	Model 1 MEN	Model 1 WOMEN	Model 2 ALL	Model 2 MEN	Model 2 WOMEN	Model 3 ALL	Model 3 MEN	Model 3 WOMEN
(Married Men)									
Cohab. Men	-0.1201***			-0.1218***			-0.1198***		
	(0.0055)			(0.0053)			(0.0052)		
Gay Couple	-0.1294***			-0.1430***			-0.1362***		
	(0.0391)			(0.0318)			(0.0313)		
Gay Union	-0.0242			-0.0681			-0.0676		
	(0.0627)			(0.0607)			(0.0604)		
Married Women	-0.2933 ***			-0.3296***			-0.3243***		
	(0.0043)			(0.0048)			(0.0048)		
Cohab. Women	-0.1841***			-0.2143***			-0.2090***		
	(0.0054)			(0.0057)			(0.0057)		
Lesbian Couple	-0.1648 ***			-0.1774***			-0.1709***		
	(0.0407)			(0.0430)			(0.0416)		
Lesbian Union	-0.0802			-0.1282*			-0.1373*		
	(0.0614)			(0.0565)			(0.0562)		
(Married)									
Diff.-Sex Couple		-0.0919***	0.0833***		-0.0925***	0.0884***		-0.0911***	0.0889***
		(0.0058)	(0.0057)		(0.0056)	(0.0056)		(0.0055)	(0.0055)
Same-Sex Couple		-0.0958**	0.0983*		-0.1099**	0.1116**		-0.1019**	0.1148**
		(0.0348)	(0.0420)		(0.0341)	(0.0433)		(0.0340)	(0.0420)
Same-Sex Union		0.0099	0.1938**		-0.0385	0.1637**		-0.0404	0.1491**
		(0.0663)	(0.0663)		(0.0626)	(0.0544)		(0.0627)	(0.0549)
Age	0.0172 ***	0.0146***	0.0229***	0.0142***	0.0102***	0.0205***	0.0130***	0.0083***	0.0199***
	(0.002)	(0.0027)	(0.0029)	(0.0019)	(0.0026)	(0.0028)	(0.0019)	(0.0026)	(0.0028)
Age2 / 1000	-0.1563***	-0.1433***	-0.2094***	-0.1329***	-0.0998***	-0.1940***	-0.1146***	-0.0712***	-0.1840
	(0.0236)	(0.0314)	(0.0344)	(0.0229)	(0.0304)	(0.0337)	(0.0225)	(0.0301)	(0.0335)
School (< 7 Years Schooling)									
Secondary School	-0.0072	0.0282	-0.0594	-0.0314	0.0103	-0.0858	-0.0245	0.0202	-0.0815
	(0.0311)	(0.0382)	(0.0583)	(0.0300)	(0.0372)	(0.0572)	(0.0299)	(0.0377)	(0.0562)
Polytechnic Secondary School (GDR)	-0.0030	0.0067	-0.0230	-0.0475	-0.0234	-0.0730	-0.0413	-0.0162	-0.0701
	(0.0315)	(0.0390)	(0.0585)	(0.0304)	(0.0379)	(0.0575)	(0.0304)	(0.0384)	(0.0564)
Middle School	0.0854**	0.1161**	0.0617	0.0071	0.0480	-0.0218	0.0125	0.0557	-0.0196
	(0.0312)	(0.0384)	(0.0582)	(0.0301)	(0.0373)	(0.0572)	(0.0300)	(0.0379)	(0.0562)
(technical) College	0.1565***	0.1896***	0.1260*	0.0577	0.0847*	0.0326	0.0596*	0.0872*	0.0327
	(0.0313)	(0.0388)	(0.0583)	(0.0303)	(0.0378)	(0.0573)	(0.0302)	(0.0383)	(0.0563)
Prof. Education (Apprenticeship. Voc. Training)									
Master Crafts-men; Academy	0.0951***	0.1044***	0.0806 ***	0.0788***	0.0894***	0.0573***	0.0767***	0.0843***	0.0580***
	(0.0055)	(0.0074)	(0.0085)	(0.005)	(0.0073)	(0.0086)	(0.0055)	(0.0073)	(0.0086)
Technical College (GDR)	0.1810***	0.0683**	0.1551***	0.1301***	0.0312	0.0988***	0.1254***	0.0361	0.0938***
	(0.0105)	(0.0246)	(0.0113)	(0.0102)	(0.0229)	(0.0112)	(0.0102)	(0.0227)	(0.0111)
University of Applied Sciences	0.1796***	0.2157***	0.1246***	0.1478***	0.1805***	0.1070***	0.1401***	0.1698***	0.1040***
	(0.0077)	(0.0106)	(0.0113)	(0.0080)	(0.0112)	(0.0114)	(0.0079)	(0.0110)	(0.0114)
University; PhD	0.2845***	0.3241***	0.2545***	0.2643***	0.3058***	0.2396***	0.2528***	0.2913***	0.2307***
	(0.0077)	(0.0110)	(0.0105)	(0.0080)	(0.0116)	(0.0108)	(0.0079)	(0.0115)	(0.0107)
Experience	0.0022*	0.0071***	-0.0013	0.0047***	0.0090***	0.0016	0.0051***	0.0093***	0.0018
	(0.0009)	(0.0011)	(0.0008)	(0.0009)	(0.0011)	(0.0013)	(0.0008)	(0.0011)	(0.0013)
Experience2 / 1000	-0.1371***	-0.1905***	-0.0905**	-0.1588***	-0.2074***	-0.1176***	-0.1681***	-0.2181***	-0.1238***
	(0.0186)	(0.0237)	(0.0280)	(0.0180)	(0.0228)	(0.0274)	(0.0179)	(0.0226)	(0.0273)
Tenure	0.0137***	0.0113***	0.0139***	0.0120***	0.0108***	0.0118***	0.0116***	0.0106***	0.0113***
	(0.0005)	(0.0007)	(0.0008)	(0.0005)	(0.0007)	(0.0008)	(0.0005)	(0.0007)	(0.0008)
Tenure2 / 1000	-0.1203***	-0.0916***	-0.1245***	-0.1178***	-0.11234**	-0.1131***	-0.1162***	-0.1159***	-0.1132***
	(0.0137)	(0.0175)	(0.0205)	(0.0133)	(0.0169)	(0.0199)	(0.0132)	(0.0167)	(0.0197)
Working Hours	0.0280***	0.0196***	0.0299***	0.0274***	0.0191***	0.0292***	0.0274***	0.0190***	0.0292***
	(0.0003)	(0.0005)	(0.003)	(0.0003)	(0.0005)	(0.0003)	(0.0002)	(0.0005)	(0.0003)
Firm Size (< 5 workers)									
6-10 workers	0.0639***	0.0618***	0.0685***	0.0604***	0.0607***	0.0617***	0.0605***	0.0583***	0.0625***
	(0.0075)	(0.0118)	(0.0093)	(0.0073)	(0.0115)	(0.0091)	(0.0073)	(0.0115)	(0.0091)
11-50 workers	0.1113***	0.1131***	0.1133***	0.1062***	0.1055***	0.1077***	0.1057***	0.1025***	0.1064***
	(0.0063)	(0.0098)	(0.0079)	(0.0061)	(0.0096)	(0.0078)	(0.0062)	(0.0096)	(0.0079)
> 50 workers	0.22222***	0.2316***	0.2026***	0.2026***	0.2052***	0.1876***	0.1913***	0.1906***	0.1779***
	(0.0061)	(0.0095)	(0.0077)	(0.0060)	(0.0094)	(0.0076)	(0.0061)	(0.0095)	(0.0079)
Fixed Contract	-0.1107***	-0.1424***	-0.0922***	-0.1033***	-0.1202***	-0.0944***	-0.0966***	-0.1056***	-0.0914***

	(0.0075)	(0.0122)	(0.0093)	(0.0074)	(0.0119)	(0.0092)	(0.0073)	(0.0117)	(0.0092)
Shift Work	-0.0197***	-0.0464***	-0.0046	0.0124***	-0.0009	0.0151***	0.0171***	-0.0026	0.0280***
	(0.0038)	(0.0051)	(0.0054)	(0.0040)	(0.0054)	(0.0058)	(0.0041)	(0.0117)	(0.0059)
German Citizen	0.0936***	0.0993***	0.0935***	0.0576***	0.0710***	0.0525***	0.0517***	0.0650***	0.0462***
	(0.0088)	(0.0118)	(0.0127)	(0.0084)	(0.0112)	(0.0123)	(0.0084)	(0.0110)	(0.0123)
Children in HH	0.0420***	0.0897***	0.0075	0.0419***	0.0920***	0.0042	0.0428***	0.0923***	0.0051
	(0.0036)	(0.0047)	(0.0053)	(0.0035)	(0.0045)	(0.0052)	(0.0035)	(0.0044)	(0.0051)
Regional Size (< 20.000)									
20.000 -500.000	0.0060	-0.0098*	0.0204***	0.0047	-0.0110*	0.0193***	0.0055	-0.0101*	0.0191***
	(0.0035)	(0.0046)	(0.0050)	(0.0034)	(0.0044)	(0.0049)	(0.0034)	(0.0044)	(0.0048)
> 500.000	0.0412***	0.0155	0.0659***	0.0364***	0.0110	0.0575***	0.0379***	0.0131	0.0561***
	(0.0066)	(0.0087)	(0.0091)	(0.0064)	(0.0085)	(0.0089)	(0.0064)	(0.0084)	(0.0089)
Federal States	Ok	Ok	Ok	Ok	Ok	Ok	Ok	Ok	Ok
Occupation				Ok	Ok	Ok	Ok	Ok	Ok
Sectors							Ok	Ok	Ok
Constant	5.5364***	5.8608***	5.1312***	5.5770***	5.8974***	5.1505***	5.5432***	5.9025***	5.1197***
	(0.0493)	(0.0665)	(0.0788)	(0.0499)	(0.00662)	(0.0814)	(0.0515)	(0.06723)	(0.0847)
N	60,608	29,460	31,148	60,6080	29,460	31,148	60,880	29,460	31,148
R2	0.6239	0.4774	0.5408	0.6454	0.5142	0.5716	0.6507	0.5264	0.5764

Clustered Std. Errors in Brackets. Levels of Significance: *0.10,**0.05,***0.01

Table 9: OLS Regressions Household Income (Reduced Form)

	Model 4													
Variables	Men							Women						
(Households with Heterosexuals)														
Homosexuals	0.1132*	0.1374**	0.1329**	0.0722	0.1392***	0.1220**	0.0882*	0.0091	-0.0164	-0.0146	-0.0495	-0.0164	-0.0152	-0.0579
	(0.0596)	(0.0592)	(0.0577)	(0.0501)	(0.0502)	(0.0502)	(0.0503)	(0.0466)	(0.0634)	(0.0605)	(0.0614)	(0.0628)	(0.0611)	(0.0628)
Age		0.0021***	0.0133***	0.0150***	0.0095***	0.0104***	0.0148***		0.0148	-0.0294	-0.0253	-0.0394	-0.0427	-0.0543**
		(0.0006)	(0.0034)	(0.0031)	(0.0031)	(0.0031)	(0.0030)		(0.0120)	(0.0376)	(0.0302)	(0.0248)	(0.0292)	(0.0252)
Age Partner		0.0037***	0.0420***	0.0473***	0.0313***	0.0309***	0.0276***		-0.0104	0.0891**	0.0911***	0.0906***	0.0935***	0.1016***
		(0.0006)	(0.0032)	(0.0030)	(0.0031)	(0.0031)	(0.0029)		(0.0120)	(0.0376)	(0.0303)	(0.0248)	(0.0292)	(0.0253)
Age2 / 1000			-0.1324***	-0.1440***	-0.0793**	-0.0861**	-0.1334***			0.5198	0.5113	0.6601**	0.6765*	0.8113**
			(0.0383)	(0.0360)	(0.0358)	(0.0357)	(0.0345)			(0.5033)	(0.3980)	(0.3210)	(0.3833)	(0.3269)
Age2 Partner/1000			-0.4619***	-0.5249***	-0.3243***	-0.3196***	-0.2695***			-1.2017**	-1.2595***	-1.2294***	-1.2383***	-1.3131***
			(0.0384)	(0.0361)	(0.0369)	(0.0368)	(0.0354)			(0.5031)	(0.3992)	(0.3214)	(0.3835)	(0.3277)
Working Hours				0.0132***	0.0132***	0.0132***	0.0127***				-0.0027	-0.0012	-0.0004	0.0044
				(0.0005)	(0.0005)	(0.0005)	(0.0005)				(0.0041)	(0.0035)	(0.0041)	(0.0032)
Working Hours Partner				0.0055***	0.0072***	0.0070***	0.0094***				0.0096**	0.0099***	0.0088**	0.0059*
				(0.0002)	(0.0002)	(0.0002)	(0.0002)				(0.0040)	(0.0035)	(0.0040)	(0.0031)
Children in HH					0.1372***	0.1413***	0.1552***					0.1101***	0.1164***	0.1577***
					(0.0055)	(0.0055)	(0.0052)					(0.0161)	(0.0161)	(0.0156)
Regional Size (< 20,000)														
20,000 -500,000					0.0329***	0.0245***	0.0329***						0.0455***	0.0074
					(0.0046)	(0.0047)	(0.0046)						(0.0149)	(0.0149)
> 500,000					0.0898***	0.1109***	0.0898***						0.1090***	0.0928***
					(0.0075)	(0.0095)	(0.0075)						(0.0180)	(0.0239)
Federal States	Ok	Ok	Ok	Ok	Ok	Ok	Ok	Ok	Ok	Ok	Ok	Ok	Ok	Ok
Constant	8.0794***	7.8298***	6.8499***	6.0033***	6.2892***	6.2519***	6.1965***	7.9991***	7.8210***	6.7746***	6.4102***	6.5824***	6.5460***	6.5702***
	(0.0024)	(0.0112)	(0.0413)	(0.0457)	(0.0473)	(0.0473)	(0.0469)	(0.0069)	(0.0275)	(0.1013)	(0.1118)	(0.1152)	(0.1159)	(0.1151)
N	25851	25851	25851	25851	25851	25851	25851	3825	3825	3825	3825	3825	3825	3825
R2	0.0002	0.0198	0.0423	0.1279	0.1506	0.2238	0.2289	0.0000	0.0115	0.0415	0.0665	0.0788	0.0883	0.1749

Clustered Std. Errors in Brackets. Levels of Significance: *0.10,**0.05,***0.01

Working Paper Series in Economics

(recent issues)

No.244:   *Joachim Wagner*: Exports, R&D and Productivity: A test of the Bustos-model with German enterprise data, June 2012

No.243:   *Joachim Wagner*: Trading many goods with many countries: Exporters and importers from German manufacturing industries, June 2012

No.242:   *Joachim Wagner*: German multiple-product, multiple-destination exporters: Bernard-Redding-Schott under test, June 2012

No.241:   *Joachim Fünfgelt* and *Stefan Baumgärtner*: Regulation of morally responsible agents with motivation crowding, June 2012

No.240:   *John P. Weche Gelübcke*: Foreign and Domestic Takeovers: Cherry-picking and Lemon-grabbing, April 2012

No.239:   *Markus Leibrecht* and *Aleksandra Riedl*: Modelling FDI based on a spatially augmented gravity model: Evidence for Central and Eastern European Countries, April 2012

No.238:   *Norbert Olah, Thomas Huth* und *Dirk Löhr*: Monetarismus mit Liquiditätsprämie Von Friedmans optimaler Inflationsrate zur optimalen Liquidität, April 2012

No.237:   *Markus Leibrecht* and *Johann Scharler*: Government Size and Business Cycle Volatility; How Important Are Credit Contraints?, April 2012

No.236:   *Frank Schmielewski* and *Thomas Wein*: Are private banks the better banks? An insight into the principal-agent structure and risk-taking behavior of German banks, April 2012

No.235:   *Stephan Humpert*: Age and Gender Differences in Job Opportunities, March 2012

No.234:   *Joachim Fünfgelt* and *Stefan Baumgärtner*: A utilitarian notion of responsibility for sustainability, March 2012

No.233:   *Joachim Wagner*: The Microstructure of the Great Export Collapse in German Manufacturing Industries, 2008/2009, February 2012

No.232:   *Christian Pfeifer* and *Joachim Wagner*: Age and gender composition of the workforce, productivity and profits: Evidence from a new type of data for German enterprises, February 2012

No.231:   *Daniel Fackler, Claus Schnabel,* and *Joachim Wagner*: Establishment exits in Germany: the role of size and age, February 2012

No.230:   *Institut für Volkswirtschaftslehre*: Forschungsbericht 2011, January 2012

No.229:   *Frank Schmielewski*: Leveraging and risk taking within the German banking system: Evidence from the financial crisis in 2007 and 2008, January 2012

No.228:   *Daniel Schmidt* and *Frank Schmielewski*: Consumer reaction on tumbling funds – Evidence from retail fund outflows during the financial crisis 2007/2008, January 2012

No.227:   *Joachim Wagner*: New Methods for the Analysis of Links between International Firm Activities and Firm Performance: A Practitioner's Guide, January 2012

No.226:   *Alexander Vogel* and *Joachim Wagner*: The Quality of the KombiFiD-Sample of Business Services Enterprises: Evidence from a Replication Study, January 2012

No.225:   *Stefanie Glotzbach*: Environmental justice in agricultural systems. An evaluation of success factors and barriers by the example of the Philippine farmer network MASIPAG, January 2012

No.224: *Joachim Wagner*: Average wage, qualification of the workforce and export performance in German enterprises: Evidence from KombiFiD data, January 2012

No.223: *Maria Olivares* and *Heike Wetzel*: Competing in the Higher Education Market: Empirical Evidence for Economies of Scale and Scope in German Higher Education Institutions, December 2011

No.222: *Maximilian Benner*: How export-led growth can lead to take-off, December 2011

No.221: *Joachim Wagner* and *John P. Weche Gelübcke*: Foreign Ownership and Firm Survival: First evidence for enterprises in Germany, December 2011

No.220: *Martin F. Quaas, Daan van Soest,* and *Stefan Baumgärtner*: Complementarity, impatience, and the resilience of natural-resource-dependent economies, November 2011

No.219: *Joachim Wagner*: The German Manufacturing Sector is a Granular Economy, November 2011 [published in: Applied Economics Letters, 19(2012), 17, 1663-1665]

No.218: *Stefan Baumgärtner, Stefanie Glotzbach, Nikolai Hoberg, Martin F. Quaas, and Klara Stumpf*: Trade-offs between justices , economics, and efficiency, November 2011

No.217: *Joachim Wagner*: The Quality of the KombiFiD-Sample of Enterprises from Manufacturing Industries: Evidence from a Replication Study, November 2011

No.216: *John P. Weche Gelübcke*: The Performance of Foreign Affiliates in German Manufacturing: Evidence from a new Database, November 2011

No.215: *Joachim Wagner*: Exports, Foreign Direct Investments and Productivity: Are services firms different?, September 2011

No.214: *Stephan Humpert and Christian Pfeifer*: Explaining Age and Gender Differences in Employment Rates: A Labor Supply Side Perspective, August 2011

No.213: *John P. Weche Gelübcke*: Foreign Ownership and Firm Performance in German Services: First Evidence based on Official Statistics, August 2011
[forthcoming in: The Service Industries Journal]

No.212: *John P. Weche Gelübcke*: Ownership Patterns and Enterprise Groups in German Structural Business Statistics, August 2011 [published in: Schmollers Jahrbuch / Journal of Applied Social Science Studies, 131(2011), 4, 635-647]

No.211: *Joachim Wagner*: Exports, Imports and Firm Survival: First Evidence for manufacturing enterprises in Germany, August 2011

No.210: *Joachim Wagner*: International Trade and Firm Performance: A Survey of Empirical Studies since 2006, August 2011 [published in: Review of World Economics, 2012, 148 (2), 235-267]

No.209: *Roland Olbrich, Martin F. Quaas, and Stefan Baumgärtner*: Personal norms of sustainability and their impact on management – The case of rangeland management in semi-arid regions, August 2011

No.208: *Roland Olbrich, Martin F. Quaas, Andreas Haensler and Stefan Baumgärtner*: Risk preferences under heterogeneous environmental risk, August 2011

No.207: *Alexander Vogel and Joachim Wagner*: Robust estimates of exporter productivity premia in German business services enterprises, July 2011 [published in: Economic and Business Review, 13 (2011), 1-2, 7-26]

No.206: *Joachim Wagner*: Exports, imports and profitability: First evidence for manufacturing enterprises, June 2011

No.205:   *Sebastian Strunz*: Is conceptual vagueness an asset? Resilience research from the perspective of philosophy of science, May 2011

No.204:   *Stefanie Glotzbach*: On the notion of ecological justice, May 2011

No.203:   *Christian Pfeifer*: The Heterogeneous Economic Consequences of Works Council Relations, April 2011

No.202:   *Christian Pfeifer, Simon Janssen, Philip Yang and Uschi Backes-Gellner*: Effects of Training on Employee Suggestions and Promotions in an Internal Labor Market, April 2011

No.201:   *Christian Pfeifer*: Physical Attractiveness, Employment, and Earnings, April 2011

No.200:   *Alexander Vogel*: Enthüllungsrisiko beim Remote Access: Die Schwerpunkteigenschaft der Regressionsgerade, März 2011

No.199:   *Thomas Wein*: Microeconomic Consequences of Exemptions from Value Added Taxation – The Case of Deutsche Post, February 2011

No.198:   *Nikolai Hoberg* and *Stefan Baumgärtner*: Irreversibility, ignorance, and the intergenerational equity-efficiency trade-off, February 2011

No.197:   *Sebastian Schuetz*: Determinants of Structured Finance Issuance – A Cross-Country Comparison, February 2011

No.196:   *Joachim Fünfgelt and Günther G. Schulze*: Endogenous Environmental Policy when Pollution is Transboundary, February 2011

No.195:   *Toufic M. El Masri*: Subadditivity and Contestability in the Postal Sector: Theory and Evidence, February 2011

No.194:   *Joachim Wagner*: Productivity and International Firm Activities: What do we know?, January 2011 [published in: Nordic Economic Policy Review, 2011 (2), 137-161]

No.193:   *Martin F. Quaas* and *Stefan Baumgärtner*: Optimal grazing management rules in semi-arid rangelands with uncertain rainfall, January 2011

No.192:   *Institut für Volkswirtschaftslehre*: Forschungsbericht 2010, Januar 2011

No.191:   *Natalia Lukomska, Martin F. Quaas and Stefan Baumgärtner*: Bush encroachment control and risk management in semi-arid rangelands, December 2010

No.190:   *Nils Braakmann:* The causal relationship between education, health and health related behaviour: Evidence from a natural experiment in England, November 2010

No.189:   *Dirk Oberschachtsiek and Britta Ulrich:* The link between career risk aversion and unemployment duration: Evidence of non-linear and time-depending pattern, October 2010

No.188:   *Joachim Wagner:* Exports and Firm Characteristics in German Manufacturing industries, October 2010

No.187:   *Joachim Wagner:* The post-entry performance of cohorts of export starters in German manufacturing industries, September 2010 [published in: International Journal of the Economics of Business, 19 (2012), 2, 169-193]

No.186:   *Joachim Wagner:* From estimation results to stylized facts: Twelve recommendations for empirical research in international activities of heterogenous firms, September 2010 [published in: De Economist, 159 (2011), 4, 389-412]