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Sharing care and sharing costs? Child support and child-related expense-sharing post-separation in Finland and Wisconsin, US

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ABSTRACT

This study analyzes the associations between post-separation child living arrangements and child support outcomes and expense sharing in two contrasting welfare states: Finland and the United States (Wisconsin). The extent to which parents share the economic responsibility of the child after separation varies across countries. As shared care arrangements become more prevalent, traditional child support arrangements may become less common. Survey data collected in Finland (2019) and Wisconsin (2020) from separated or divorced parents are utilized in this study, and standard logistic and OLS regression models are used to investigate the relationship between sole and shared care arrangements and child support outcomes and expense sharing. The findings demonstrate that shared care arrangements are associated with a reduced likelihood of having a formal child support order and an increased likelihood of sharing child-related expenses in Finland and Wisconsin. Thus, shared care arrangements are linked to a decrease in formal child support orders and an increase in expense sharing. The results indicate a reduced reliance on formal child support orders and an increased willingness to privately share child-related expenses; findings reflect changing societal practices regarding the economic aspects of child rearing in separated or divorced families.

1. Introduction

Shared care, an arrangement in which children live a substantial amount of time with each parent post-separation, including post-divorce (hereafter, post-separation), is an increasingly common living arrangement for children across Western countries (Smyth, 2017; Steinbach et al., 2021; Hakovirta et al., 2023). The demographic shift from primarily sole maternal care, in which the child lives the majority of the time with the mother, to shared care arrangements may also alter how parents share resources across their households, as well as how they each contribute to the direct costs of raising children.

Post-separation, mothers have typically shouldered a larger portion of the direct expenses of the child, and fathers have typically paid formal child support to cover their portion of child-rearing costs (Bernardi et al., 2018). Shared care potentially modifies this post-separation economic relationship; shared care may increase the portion of the direct expenses of the child provided by fathers and lower the portion for mothers (Melli & Brown, 1994), which, in turn, may result in lower child support orders or lack of orders altogether (Hakovirta et al. 2022b). Despite that shared care arrangements have become increasingly common in most wealthy countries (Hakovirta et al., 2023) and that a growing number of separated families lack legal child support obligations (Meyer et al., 2015), little is known about the actual practices of shared care families vis-à-vis whether or how they allocate the costs of the child. Given that the presence or absence of child support transfers and the allocation of child-rearing costs between parents' households

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may both impact economic well-being for children and adults (Haapanen et al., 2024; Bartfeld & Chanda, 2023), it is important to investigate whether and how parents in shared care contribute to such costs.

In addition, family policy approach, gender relations, and the degree to which families with children are supported by the welfare state may affect how mothers and fathers are expected to provide for their children in shared care families (Hakovirta et al. 2022b). Whether shared care families have formal child support arrangements may depend largely on the institutional context within which parents make decisions on sharing child-rearing costs. Therefore, investigating these issues in different countries with diverse family policies may help to disentangle how the institutional context may moderate the outcomes of post-separation cost-sharing.

Taking a two-country case study approach focusing on Finland and Wisconsin (US), the present study investigates the relationship between shared care, child support and the allocation of child-related expenses within each broader family and welfare state policy context. Finland along with other Nordic countries has the highest prevalence of shared care in Europe with one-third of children of separated parents having shared care arrangements in 2021 (Hakovirta et al., 2023). Similarly, Wisconsin has a higher proportion of shared care than other US states with half of divorcing parents in 2010–2014 having a shared care arrangement (Meyer, Carlson, & Alam, 2019).

Comparing post-separation cost-sharing between these contexts with similar development in children's post-separation living arrangements is particularly interesting, as their family and welfare state policy contexts differ markedly. The Finnish welfare state provides for child-rearing costs through generous state transfers such that resident parents, primarily mothers, are expected to have sufficient income from earnings and state transfers (Eydal et al., 2018) and to be less dependent on their former partners to provide for their children. The government also guarantees, under certain conditions, child support if the nonresident parent fails to pay (Hakovirta et al., 2022a). The US, by contrast, offers no child support guarantee and has relatively limited state redistribution such that responsibility for caring for and financially supporting children falls primarily on families (Berger & Carlson, 2020). Considering the minimal state support provided to families with children in the United States, child support is more important in ensuring the economic well-being of these children after separation. Thus, this study offers insight into the extent to which parents in shared care share the costs of children, and whether the outcomes are different in these two countries with different welfare state contexts.

2. Sharing the cost of children across parents households' post-separation

2.1. Shared care, child support and expense-sharing

In general, there are two ways for parents to share the costs of children post-separation: parents can share the costs indirectly through formal child support, such that resources for the child are concentrated with one parent, or they can share costs by each paying for some child-related expenses directly. These behaviors may operate as complements or substitutes. In shared care, each parent presumably pays for direct expenses incurred, such as food-related costs, while the child is with them. However, not all expenditures for children directly depend on the child's time in the household. For instance, expenses such as clothing, healthcare, hobbies, and school expenses, do not necessarily vary by the time a child spends in each parent's household; depending on parents' arrangements, both parents may contribute to such costs or one parent may cover most of the expenses.

Since child support obligations may be lesser or nonexistent in shared care families, it would be expected that parents would share more expenses directly. According to limited available empirical evidence, fathers in shared care arrangements contribute to child-rearing expenses in addition to any child support they pay (Pearson & Thoennes, 1988; Fabricius & Braver, 2003). Fabricius & Braver (2003), for instance, found that over half of fathers contributed to expenses such as clothing, shoes, and toys when children spent approximately half of their time with them. Moreover, contributions to expenses rose linearly as children's time in fathers' household rose, though we note findings are criticized by Garfinkel et al. (2004) with claims of inaccurate measurement of non-child support expenses. In addition, Pearson and Thoennes (1988) found that fathers who shared care were more likely to pay child support than fathers in sole maternal care arrangements, and shared care fathers often contributed to their child's expenses as a supplement to regular child support, rather than in lieu of it.

While this work is a start, it does not explore whether parents contribute to the expenses in equal shares, nor does it explicitly address how expenses are allocated when parents do not transfer formal child support payments, either because they do not have a formal child support order or because the order is not followed. A recent research report by Bartfeld et al. (2022) from Wisconsin shows that many fathers in shared care arrangements do share a variety of child-related expenses equally with the mother in addition to any child support payments made and that, at least descriptively, cost-sharing is far more common among shared care than sole care families. However, that work does not examine cost-sharing in a multivariate context and, thus, does not tease out the role of a child's living arrangement from other underlying differences; nor does it formally consider the relation between child support and cost-sharing. In sum, the scant prior research gives some evidence that parents share expenses in shared care arrangements but how they do it and to what extent, as well as how this varies across policy regimes, warrants further investigation.

2.2. What explains cost-sharing in shared care families?

There is a lack of prior evidence on the factors that explain cost-sharing in shared care families and most theory and related empirical evidence on post-separation family distributional issues relates to children primarily living with their mother (resident parent) and having contact with their father (non-resident parent). For example, Weiss and Willis (1985) draw from a theory that views children as collective consumption goods for parents. When parents live in the same household, they contribute together to their children and make decisions on spending. When parents do not live together, it is not as clear for the parent who does not live with the child how the economic resources are used and if they are benefitting the child, which may explain the lack of (or limited) financial support from many non-resident parents. Similarly, Becker (1991) links non-resident parent participation in the financial support of non-residential children to altruism and posits that the altruistic incentive to support their children in other households declines over time if contact with the child declines.

The related empirical evidence suggests that nonresident fathers who are more involved in the lives of their children and have more contact with their children (e.g. Nepomnyaschy, 2007; Garasky et al., 2010; Waller et al., 2018) tend to be more likely to offer financial support for their children. Prior research further posits that whether fathers provide financial support often depends on their economic ability to support a child, their willingness to provide support, and the resident parent's household's monetary needs and resources (e.g. Claessens & Mortelmans, 2021; Meyer & Cancian, 2012). In sum, fathers with lower economic resources and higher needs are less likely to provide support to children in other households.

While this work is informative, it is unclear how this applies in the context of shared care as there are two residential parents. Therefore, we also draw on broader theoretical and empirical literatures on the factors explaining resource sharing in families with children. Based on intra-household research, gender may influence how parents share the costs of children. Pahl (2005), for instance, demonstrates that such costs are often covered by the mother, but does not explicitly identify whether the income covering the expenses belongs only to the mother. Moreover,

parents' economic resources influence how they contribute to child related costs, which may also apply in the context of post-separation households. For example, Fabricius and Braver (2003) found that fathers with higher incomes covered more child-related expenses in their house than those with lower incomes.

More generally, the well-documented differences between parents with shared and sole care may also contribute to cost-sharing patterns in different family forms. For instance, shared-care parents on average have greater economic resources, such as higher education and income, and more co-operative or better interparental relationship (e.g. Riser et al., 2023; Steinbach, 2019), which might facilitate cost-sharing between the parents. It is, however, worth noting that shared care parents may be a more diverse group, and thus include parents with lower resources and higher conflict, as these arrangements become more popularized or as they are made presumptive by law (e.g. Smyth, 2017).

2.3. Sharing the costs of children in Finland and Wisconsin (US)

In Western countries, the primary responsibility to support children financially post-separation resides with both parents. Countries, however, differ in the degree to which economic responsibility for children is seen as a private matter and how much state intervention is in place. The child support schemes in Finland and Wisconsin are classified as hybrid schemes in which agencies and courts make decisions on child support (Skinner et al., 2007), though parents are free to make entirely private arrangements. In a recent report, Hodges and Cook (2019) found that just under half of child support arrangements in Wisconsin were settled via stipulated agreements as distinct from being imposed by the courts – though of course these arrangements occur in the context of legal expectations that presumably influence them; moreover, unmarried parents not receiving means-tested benefits are under no obligation to involve the government in their child support arrangements. Based on a recent report from Finland (Miettinen et al., 2020), over half of separated parents had child support agreements ratified by social welfare agency while one in ten had a court ordered or ratified agreement. Private arrangements in Finland are common as one-third of the parents report not having a formal child support agreement. Further, in both countries, while there are guidelines for the determination of child support obligations, courts are granted discretion to deviate from these guidelines.

Child support guidelines differ in how each parent's economic resources and the time the child resides with each parent affects the obligation to pay formal child support. In both Finland and Wisconsin, child support may be required when children are in shared care arrangements. Each jurisdiction adjusts their child support amounts as a function of the time the child resides with each parent and parents' relative economic resources; in both countries this results in lower guidelines-based orders in shared as compared to sole care. For example, Hakovirta et al. (2022b), using model family calculations for prototypical cases, suggest that fathers are expected to pay child support in Finland and Wisconsin in equal-shared care cases when both parents earn gender-specific median incomes. However, the tradeoffs between shared care and child support are different: guidelines-based orders in the context of sole care tend to be higher in Wisconsin than Finland. At the same time, however, the amount of support owed declines more substantially for shared-care cases in Wisconsin than in Finland. On the other hand, Wisconsin's administrative code links the use of shared care guidelines to the expectation that parents share children's basic costs, and includes provisions for the allocation of variable costs between parents (Bartfeld et al., 2022). Similarly, a recent supplement to the Finnish child support guidelines includes an expectation of parents sharing children's basic and variable costs in shared care cases (MoJ, 2023).

Although the guidelines in both countries typically imply a child support order even in the context of shared care, in practice, child support orders are much less common in both locations when parents have shared care. In Finland (in 2019), while 63 % of resident parents with the sole care had a child support order, only 16 % of parents with shared care had an order (Miettinen et al., 2020). Further, shared care parents in Finland more often engage in private arrangements than sole care parents. Similarly, in Wisconsin, parents in shared care arrangements are less likely to have child support orders than those with sole care, though differences are less stark than in Finland. Survey data from 1994 to 2014 indicates that 59 % of sole care parents had an order, compared to 41 % of shared care parents (Meyer, Carlson, & Alam, 2019). The notable distinctions in child support orders for parents with shared care in Finland and Wisconsin could be a result of varying policies that define parents' options for dividing child-rearing expenses after separation. These policies also shape societal expectations about financial provision for children. This contrast underscores the significance of the comparative analysis undertaken in this study.

3. Present study

Prior research and child support policies in Finland and Wisconsin point to a large proportion of shared care parents not having a formal child support order, which may lead to parents sharing child-rearing costs in other ways. Because parents with fewer economic resources are both less likely to have shared care and less likely to owe support, controlling for differences in the characteristics of those with different care arrangements is especially important in examining whether orders are more or less likely for those with different care arrangements. Our first research question is as follows: *Are parents in shared care arrangements with similar socioeconomic and other parental and child characteristics less likely to have formal child support orders than their counterparts in sole care arrangements?* Our expectation is that in both Finland and Wisconsin shared care parents are less likely to have formal child support orders, though we expect the difference to be more pronounced in Finland. Because of the preference for private parental responsibility in the US (a residual welfare state), Wisconsin fathers may always be expected to provide some economic support, regardless of care arrangements. This may mean that the differential in the likelihood of orders between sole and shared care is less in Wisconsin than in Finland.

Having an order does not necessarily mean parents will pay the order. Identifying whether parents in shared care actually pay child support when they are ordered to is crucial to fully understanding how parents in shared and sole care arrangements contribute to child-rearing costs and differences therein in Finland and Wisconsin. Our second research question is as follows: *Considering families' child support orders, all else equal, are parents in shared care arrangements more likely to pay formal child support than their counterparts in sole care arrangements?* Based on the literature on father involvement and economic support post-separation, we expect that in shared care child support payments will be more likely than in sole care. We have no a priori expectation for the differences between Finland and Wisconsin.

Finally, in Finland and Wisconsin child support policies assume costs shift from mothers to fathers in shared care arrangements compared to in sole care arrangements such that parents share a great proportion of child-rearing expenses in shared care arrangements, regardless of a formal child support order. Nonetheless, the direction of the relationship between shared care and expense sharing may, a priori, be ambiguous, as the actual behaviors of parents may depart from the policy expectations. We explore this possibility in our third and final research question: *Are parents in shared care arrangements more likely to share child-related expenses than their counterparts in sole care arrangements, all else equal?* Based on prior empirical evidence, we expect that, in both countries, parents who share care will be more likely to share expenses than those in sole care arrangements. We further expect differences in expense-sharing between shared and sole care to depend on whether parents have formal child support payments, which may affect how parents share expenses for children. We address whether expenditure shares may be substitutes (negatively related) or as complements (positively

related) to formal child support. We have no a priori expectation of differential patterns of expense-sharing as a function of shared or sole care between Finland and Wisconsin.

4. Methods

4.1. Data and sample

Our data are drawn from two cross-sectional surveys collected from non-coresident parents in Finland in 2019 and from divorced parents in Wisconsin in 2020. Both surveys collected information on living arrangements, child support, and expense sharing vis-à-vis a focal child. Here, we describe the available survey data from both contexts, and explain the steps we took to align the samples used in this study.

Finnish participants were administered a web-based survey in November-December in 2019. The target population was parents with minor children who were not living with the child's other parent. Participants with at least one child born in 2002, 2005, 2007, 2009, 2011, 2013, 2015 or 2017 were drawn from a register-based dataset compiled in August 2019 by the Social Insurance Institution of Finland (Kela), which included all parents with minor children who were not living together with the child's other parent in 2019. The Finnish sample included divorced and separated parents, as well as parents who had never lived with the child's other parent. The sample was restricted to parents whose native tongue was Finnish, Swedish or Sami, who were living in Finland in 2019, and for whom a valid e-mail address could be obtained from Kela's administrative registers. Separate samples for the residential and non-residential parents were drawn, and as a main rule, the respondents in the resident and non-resident parent samples were not parents to the same focal child (one parent is always designated as the residential parent in the administrative registers, even in the case of shared care). The response rate among residential parents was 32 % (n = 2156) and among non-residential parents 20 % (n = 1293). For the present study, the data collected from both resident and non-resident parents is combined for analysis.

Wisconsin participants were drawn from two cohorts of the Wisconsin Court Record Data (WCRD), which includes data from the court records of a sample of parents filing for divorce in 21 Wisconsin counties, including Milwaukee County, the largest county in the state, and Dane County, which contains the state capital. The cohorts included parents filing for divorce during 2009–2010 and 2013. The sample was limited to parents with a child aged 0–6 at the time of the divorce petition, such that the youngest child would still be under 18 during the survey period. Specifically, the youngest children from the 2009–10 divorce filings could range from 9 to 17 at the time of the survey, depending on the exact timing of their birthdates, the divorce petition and the survey; the children from the 2013 divorce filings could range from 6 to 14. A small number of divorcing couples had a subsequent child born after the divorce petition was filed, resulting in a youngest child under six at the time of the survey. The sample was also limited to parents with mother-sole care and shared care. Participants were administered the Wisconsin Parents Survey approximately 7 to 8 or 10 to 11 years following the divorce petition. Data were collected in February-October 2020, initially via in-person interviews and, subsequently, by phone due to the onset of the Covid-19 pandemic. Only mothers were interviewed in mother-sole care families, whereas mothers and fathers in shared-care families were interviewed. The overall response rate was 54.8 %, 56 % for shared care mothers, and 54.3 % for sole care mothers.

Several measures were taken to make the Finnish and Wisconsin samples comparable. First, only mothers' responses are analyzed, since the Wisconsin sample design included only fathers with shared care of the focal child and not fathers with other care arrangements. Second, the Finnish data were restricted to mothers who had separated at least 6 years prior, to align with the Wisconsin data. Third, respondents in the Finnish sample who had never lived together were excluded from the analyses. Finally, only mothers with sole care or shared care of the child were included in the analyses. In both samples, a measure of monthly overnights with each parent was used to define mothers as having sole or shared care. Sole care was defined as the mother having the child at least 75 % of overnights. Shared care was defined as mothers having the child 25–75 % of overnights. Thus, in our analyses shared care includes both the unequal and equal (50/50) time arrangements for shared care (Cancian et al., 2014). The Finnish analysis sample consists of 623 mothers with sole care and 246 mothers with shared care; the Wisconsin analysis sample consists of 207 mothers with sole care and 187 mothers with shared care.

4.2. Measures

4.2.1. Dependent variables

Child support orders. We use a binary variable coded 0 for mothers without a formal child support order and 1 for mothers with a formal child support order. The Finnish variable was constructed from two measures: one asked if the parents had an agreement on the focal child's maintenance (child support) that was ratified by an agency or court, and a second measured the content of the agreement (for those with an agreement), including whether they 1) agreed the other parent should pay child support to the respondent; 2) agreed the respondent should pay child support to the other parent; 3) agreed no child support payments would be made; or 4) some other arrangement. Mothers in category 1 were coded 1 (mother is owed child support) and all the other mothers 0 (mother is not owed child support). Wisconsin respondents were asked if the parents have a formal child support order, and, for parents who had an order, if the order states that 1) the other parent should pay child support to the respondent; 2) respondent should pay child support to the other parent; or 3) they have another arrangement. Mothers in the first category were coded 1 (mother is owed child support) and all other mothers in the sample were coded 0 (mother is not owed child support).

Child support payment. We use a binary variable in which child support payment is coded 0 for mothers that did not receive child support and 1 for mothers receiving child support. The Finnish variable was constructed from a measure indicating if a respondent is 1) currently receiving child support from the other parent of the focal child; 2) paying child support to the other parent of the focal child; or 3) no child support payments are made for the focal child. The variable was coded 1 if mothers were currently receiving child support, and 0 for all other mothers in the sample. The Wisconsin measure was constructed from a question that asked the respondent if they had received child support in the past year. Mothers receiving any amount of child support were coded 1, and all other mothers were coded as 0.

Child expenses. We measure the extent to which parents share the following expenses: a) clothes, b) school, c) hobbies, d) healthcare and medicine, and e) insurance (for example health). Each expense item is coded as a binary variable where 0 indicates the mother pays all expenses and 1 indicates the parents share expenses. Both surveys asked, for each item, how parents had shared expenses over the past 12 months. The Wisconsin question explicitly asked parents to consider payments made for expenses in addition to any regular child support payments made. This explicit phrasing was missing in the Finnish question; however, it is assumed respondents reported expenses paid in addition to child support. Respondents were introduced to the section with a statement that parents can share child-related expenses in other ways aside from paying child support. Also, the expense sharing questions were preceded with questions concerning other money transferred between the parents, which instructed them not to consider any regularly paid child support.

The response categories were: 1) I pay all of the expenses, 2) we share the expenses, but I pay more, 3) we have paid the expenses approximately half, 4) we share the expenses, but the other parent pays more, 5) other parent pays all of the expenses, and 6) does not apply to the child.

In both countries, the first response category was coded 0 (mother pays all the expenses) and response categories 2 to 4 were coded 1 (parents share the expenses) for each item. Cases for which the response suggested the other parent paid all the expenses or the expense did not apply to the child were omitted from the main analysis. We compute the mean of these indicators to construct a continuous measure (ranging from 0 to 1) representing the proportion of expenses that were shared by the parents, which is the focus of our expense-sharing analyses. The distributions of the variables among sole and shared care mothers in their original scales are presented in Appendix Figs. 1a and b.

Cases for which the other parent paid all the expenses were rare in most of the expense categories, with the exception of insurance (in both countries), for which case the father paid the full expense in 20–25 % of the cases. We treat the relatively small number of cases in which fathers pay all expenses (response 5) as equivalent to mothers paying all expenses (response 1) in a sensitivity test, and the findings are very similar to what we find in the main models.

4.2.2. Focal child's living arrangement

Our main independent variable is focal child's living arrangement. We construct our measure of the focal child's living arrangement from questions about the percentage of nights the focal child spent in each parent's household. To construct this measure, we use a binary variable in which the focal child's living arrangement is coded 0 indicating sole care and 1 indicating shared care. The Finnish variable was constructed from a measure of the number of overnights the focal child spent with the non-resident parent in a typical month. The Wisconsin variable was constructed counting the number of overnights the focal child spent with each of their parents using a four-week schedule. Parents also indicated whether the schedule had been the same each month (up to 12 months). The threshold for sole care was set to 75 % of the nights with a given parent and the threshold for shared care was set between 25 % and 75 % of overnights. While different researchers use different overnight thresholds for shared care (Smyth, 2017), the 25 % threshold is the break point for the child support guidelines in Wisconsin and has been frequently used in Wisconsin research on shared care (e.g., Cancian et al., 2014).

4.2.3. Control variables

Our models include covariates that indicate a mother's economic needs and their capacity to support their children as well as fathers' capabilities of supporting their children. We also control for factors known to influence selection into shared and sole care arrangements. The covariates include the mother's age, focal child's age (Wisconsin age range: 6–17, with 63 % between 5 and 12; Finland age range: 6–17, with 47 % between 5 and 12), whether the mother has a coresidential partner/spouse (versus single), the number of minor children in the mother's household, the mother's yearly income (Income for Finland was converted from Euros to US dollars using OECD PPP conversion factor), the relative educational attainment of the parents (both high education, mother high education and father low-medium education, mother low-medium education and father high education, both parents low-medium education, and father's educational attainment unknown), the combined employment status of the parents (both employed, mother employed and father unemployed, mother unemployed and father employed, both unemployed, and father's employment status unknown), and the number of years since the parents separated. Table 1 presents descriptive statistics for the samples for both countries. As expected, in both countries those with shared care arrangements have higher incomes and greater levels of education and are more likely to be employed than those with sole care.

4.3. Empirical strategy

We first conduct descriptive analyses on the analytical variables by focal child's living arrangement. For the first and second research questions, we use logit models in which we regress, separately, binary indicators of whether families have a child support order and whether child support payments have been transferred on the living arrangement indicator and the covariates. We limit the sample for the logit models for child support receipt to mothers who are owed child support because having a child support order and receiving child support are jointly determined. Thus, these models predict whether mothers who are owed child support receive child support. To address the third research question, we use an OLS regression in which we regress a continuous variable indicating the proportion of expenses shared between parents on the focal child's living arrangement, the child support receipt indicator, and the covariates. We include the measure of child support receipt in the model to better assess whether expense sharing and formal child support act as complements or substitutes.

One of the empirical difficulties in comparing those with sole and shared care arrangements is that shared care parents have higher education and income than sole care parents (see e.g. a review by Steinbach, 2019). This highlights the importance of controlling for education, income, and other variables that may be related to living arrangements, so we do so in all multivariate analyses. In Appendix Table A1, we show estimates from a logistic regression predicting shared care. As expected, results generally suggest that shared care is more common when both parents are highly educated and employed.

In an initial supplemental analysis, we estimate logit regressions using each of the individual expense categories (clothing, school, hobbies, health, and insurance), rather than the proportion of

Table 1
Sample descriptive statistics by care arrangement in Finland and Wisconsin.

	Finland			Wisconsin		
	Overall	Sole	Shared	Overall	Sole	Shared
Mother's age	41.40	41.30	41.63	41.09	40.55	41.76
	(6.36)	(6.63)	(5.66)	(5.51)	(5.79)	(5.19)
Child's age	13.01	13.16	12.80	11.74	11.51	11.9
	(3.06)	(3.16)	(2.75)	(2.42)	(2.35)	(2.52)
Single	52.5 %	53.8 %	49.2 %	39.9 %	44.1 %	35.7 %
Partnered	47.5 %	46.2 %	50.8 %	60.1 %	55.9 %	64.3 %
Number of minor children	1.94	2.07	1.58	1.512	1.565	1.526
	(1.13)	(1.07)	(1.17)	(0.68)	(0.65)	(0.65)
Income, yearly in thousands	34.71	33.20	38.51	51.73	46.09	59.92
	(19.41)	(18.43)	(21.25)	(40.36)	(37.46)	(42.98)
Education						
Both high	16.6 %	12.5 %	26.8 %	16.8 %	11.0 %	24.6 %
M high, F low-medium	26.7 %	27.0 %	26.0 %	23.7 %	25.3 %	21.7 %
M low-medium, F high	5.0 %	4.0 %	7.3 %	6.3 %	5.8 %	7.0 %
Both Low-Medium	49.4 %	53.6 %	38.6 %	50.1 %	52.8 %	46.7 %
F education unknown	2.4 %	2.9 %	1.2 %	3.2 %	5.2 %	0.1 %
Employment						
Both employed	55.5 %	49.8 %	69.9 %	74.1 %	59.4 %	90.7 %
M employed, F unemployed	13.1 %	14.6 %	9.4 %	10.3 %	16.4 %	3.0 %
M unemployed, F employed	3.3 %	3.9 %	2.0 %	–	–	–
Both unemployed	16.7 %	16.5 %	17.1 %	0.7 %	0.5 %	1.1 %
F employment unknown	11.4 %	15.3 %	1.6 %	14.8 %	23.6 %	5.3 %
Time since separation	9.34	9.49	8.95	8.228	8.314	7.984
	(1.52)	(1.51)	(1.48)	(2.00)	(1.86)	(2.13)
Observations	869	623	246	404	207	187

Cells show percents or means and standard deviations in parentheses where applicable.
M = mother, F = father.

expenditures shared, as the outcome. In a second and final supplemental analysis, we conduct the analyses using a categorical living arrangement measure that disaggregates shared care into equal (exactly 50 % of time with mothers) and unequal shared care (25 %-49 % or 51 %-75 % with mothers). All analyses are conducted separately for the Finnish and Wisconsin samples, and all point estimates are presented as average marginal effects, where applicable.

5. Results

5.1. Descriptive results

Descriptive statistics for child support orders, child support payments and expense-sharing between sole and shared care arrangements in Finland and Wisconsin are presented in Table 2. In Finland, approximately 69 % of mothers in sole care and 26 % of mothers in shared care arrangements had a child support order. In Wisconsin, the share of mothers having an order was higher than in Finland, with 81 % of mothers in sole care and 62 % of mothers in shared care having an order. The differences between these groups were significant in both countries ($p < 0.01$). Of mothers who had an order, most were receiving child support in both Finland and Wisconsin. Differences in the likelihood of receiving child support between mothers in sole and shared care, conditional on having an order, are small and statistically nonsignificant ($p > 0,1$). In both countries, expense sharing is more common in shared care than in sole care, regardless of whether child support is received.

From purely descriptive statistics on the expense-sharing measures we observe that mothers report sharing expenses in shared care more often than in sole care in both Finland ($p < 0.01$) and Wisconsin ($p < 0.01$). The most frequently shared expense is for clothing, followed by expenses related to school and hobbies. Expenses on insurance for the child are least commonly shared between parents.

5.2. Multivariate results

5.2.1. Shared care and child support

Results from logistic regression models estimating associations of living arrangements with child support orders and payment for Finland and Wisconsin are presented in Table 3. Consistent with the descriptive statistics, in both countries mothers in shared care, on average, are less likely to have a child support order ($p < 0.01$), even after accounting for differences in parental and child characteristics. Interestingly, we find that shared care is associated with a much lower probability of having an order in Finland than Wisconsin (42 percentage points compared to 15 percentage). Considering whether mothers who are owed child support receive child support, we find no significant differences between sole and shared care arrangements in Finland or Wisconsin after controlling for differences in parental and child characteristics.

Although our primary interest is the comparison of shared care and sole care cases, estimates for the covariates suggest that child support orders and payments are associated with economic factors. In Finland mothers are 10 percentage points less likely ($p < 0.05$) to be owed child support and 31 percentage points less likely ($p < 0.01$) to receive child support if they are employed but their ex-partner is unemployed (relative to those for which both parents are employed). In Wisconsin, this relation is weaker. Counter-intuitively, the mother is 21 percentage points ($p < 0,05$) more likely to have a child support order in Wisconsin when both parents are unemployed than when both parents are employed. Parent education level showed no clear direction of association to child support order or receipt. Wisconsin mothers are 5 percentage points less likely ($p < 0.1$) to receive child support when the mother had less education than the father (relative to both parents having high level of education). In both Finland and Wisconsin, those with more children are more likely to have a child support order (Finland, $p < 0.01$; Wisconsin, $p < 0.1$).

5.2.2. Shared care and child-related expenses

Results from the multivariate regression analyses of shared expenses are displayed in Table 4. As in the descriptive analyses, we find shared care parents in Finland share, on average, a greater number of expenses ($p < 0.01$) than their counterparts with sole care arrangements. Similarly in Wisconsin, we find shared care parents share more expenses ($p < 0.01$) than their sole care counterparts.

The results presented in Table 4 also included an indicator of whether any child support was received to provide insight into whether expense sharing may complement or substitute for child support payments. In Finland, child support receipt was negatively associated with expense sharing ($p < 0.01$), suggesting they may, in part, be substitutes: expense-sharing happens less often when there are child support payments. In Wisconsin, child support receipt was not significantly related to expense sharing. Finally, the control variables generally suggest that expense sharing occurs when parents are more advantaged (both employed or both highly educated), though these relations are stronger in Wisconsin than Finland.

Table 2
Descriptive statistics of analytical variables by living arrangements in Finland and Wisconsin.

	Finland			Wisconsin		
	Sole	Shared	Sole vs. shared	Sole	Shared	Sole vs. shared
Child support						
Child support order	69.3 %	25.6 %	***	81.2 %	61.9 %	***
Child support payment, overall	58.1 %	21.5 %	***	81.9 %	67.4 %	***
Child support payment of those with order	83.8 %	84.1 %		94.6 %	97.0 %	
Shared expenses						
Clothes	18.3 %	74.1 %	***	27.7 %	88.8 %	***
School	12.4 %	70.0 %	***	21.9 %	79.9 %	***
Hobbies	19.0 %	75.1 %	***	24.2 %	77.0 %	***
Healthcare and medical	7.9 %	63.6 %	***	23.3 %	75.3 %	***
Insurance	7.5 %	50.9 %	***	23.9 %	66.4 %	***
Mean of shared expenses						
Overall	0.136	0.689	***	0.251	0.786	***
	(0.25)	(0.37)		(0.33)	(0.28)	
Receives child support	0.124	0.351	***	0.232	0.780	***
	(0.01)	(0.05)		(0.32)	(0.29)	
No child support receipt	0.154	0.786	***	0.338	0.798	***
	(0.02)	(0.02)		(0.80)	(0.26)	

Cells show percents or means and standard deviations in parentheses where applicable.
+ $p < 0.10$, * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Table 3
Logistic regressions of having a child support order and receiving child support payments on shared care in Finland and Wisconsin. Average marginal effects.

	Finland		Wisconsin	
	Child support order	Child support payment	Child support order	Child support payment
Shared care (compared to sole care)	−0.424***	−0.0649	−0.149***	−0.0145
	(0.0359)	(0.0575)	(0.0564)	(0.0393)
Mother's age	0.00275	0.000608	0.0107**	−0.000272
	(0.00302)	(0.00291)	(0.0052)	(0.0017)
Focal child's age	−0.00838	−0.00220	−0.0310**	−0.0158**
	(0.00677)	(0.00681)	(0.0151)	(0.0072)
Partnered (compared to single)	−0.0263	0.0204	−0.0687	0.0106
	(0.0323)	(0.0335)	(0.0586)	(0.0250)
Number of minor children	0.0449***	0.0335**	0.0668*	−0.0178
	(0.0148)	(0.0169)	(0.0361)	(0.0162)
Income, yearly in thousands	0.000805	0.000372	−0.000321	−0.000203
	(0.00106)	(0.00129)	(0.0005)	(0.0002)
Education (compared to both high)				
M high, F low-medium	0.0208	−0.0732	0.0863	−0.0199
	(0.0494)	(0.0481)	(0.0787)	(0.0284)
M low-medium, F high	−0.138	−0.102	0.0843	−0.0456*
	(0.0843)	(0.104)	(0.0772)	(0.0241)
Both low-medium	−0.00338	−0.0642	0.0918	−0.114
	(0.0503)	(0.0456)	(0.118)	(0.0775)
F education unknown	0.0373	−0.0874	−0.0401	–
	(0.108)	(0.104)	(0.200)	–
Employment (compared to both employed)				
M employed, F unemployed	−0.0998**	−0.305***	−0.110	−0.121*
	(0.0473)	(0.0670)	(0.100)	(0.0716)
M unemployed, F employed	−0.000360	−0.0154	0.0955	−0.0237
	(0.0896)	(0.0727)	(0.0666)	(0.0384)
Both unemployed	0.0505	−0.0497	0.212**	–
	(0.0474)	(0.0458)	(0.0925)	–
F employment unknown	−0.0192	−0.241***	–	–
	(0.0517)	(0.0632)	–	–
Time since separation	0.00451	0.00575	0.00938	0.00665
	(0.0121)	(0.0128)	(0.0150)	(0.0150)
Observations	869	495	394	250

M = mother, F = father.
Standard errors in parentheses.
* p < 0.10, ** p < 0.05, *** p < 0.01.

5.3. Supplemental analyses

Several supplemental analyses were conducted to examine the robustness of results from the base models. In our first supplemental analysis, we examine the relation between the individual expense types and living arrangements. Results are displayed in Appendix Tables A2 and A3. Appendix Table A2 shows results from the logistic regression models for Finland. Finnish mothers in shared care are, on average, much more likely to report that the parents share expenses than mothers in sole care. Compared to mothers in sole care, those in shared care are 45 percentage points ($p < 0.01$) more likely to report sharing clothing expenses, 46 percentage points ($p < 0.01$) more likely to report sharing school expenses, 44 percentage points ($p < 0.01$) more likely to report sharing expenses on hobbies, 40 percentage points ($p < 0.01$) more likely to report sharing medical expenses, and 28 percentage points ($p < 0.01$) more likely to report sharing insurance expenses. Appendix Table A3 shows results for Wisconsin. Similar to Finland, Wisconsin mothers in shared care are, on average, much more likely to report shared expenses than mothers in sole care at magnitudes that are similar to those for Finland. Mothers with shared care arrangements were 49 percentage points more likely to share clothing expenses ($p < 0.01$), 43 percentage points more likely to share schooling expenses ($p < 0.01$), 33 percentage points more likely to share expenses related to hobbies ($p < 0.01$), 38 percentage points more likely to share medical expenses ($p < 0.01$), and 32 percentage points more likely to share insurance expenses ($p < 0.01$) than mothers with sole care arrangements. Moreover, mothers receiving formal child support are less likely to share expenses in all categories in Finland, and for clothes and school expenses in Wisconsin. These results confirm our base results: sharing expenses is more common for those with shared care than sole care.

We also examined whether results changed as a function of our definition of shared care by estimating models using a disaggregated classification of shared care such that equal shared is defined as children spending exactly 50 % of overnights with each parent in a typical month and unequal shared care is defined as children spending 25 % to 49 % or 51 % to 75 % of their time with their mothers. These categories were compared to mothers with sole care such that their children spent greater than 75 % of overnights with them. Appendix Table A4 shows that, in both countries, the results are similar: mothers with either unequal or equal shared care are more likely to share expenses than those with sole care. Moreover, in both countries the differential is greatest for

Table 4
OLS regression for mean of shared child related expenses and shared care in Finland and Wisconsin.

	Finland	Wisconsin
Shared care (compared to sole care)	0.459***	0.436***
	(0.0235)	(0.04)
Child support payment (compared to no payment)	−0.130***	−0.0609
	(0.0203)	(0.0390)
Mother's age	0.000493	−0.00172
	(0.00186)	(0.00320)
Child's age	0.0125***	0.0264***
	(0.00411)	(0.0102)
Partnered (compared to single)	0.0424**	−0.0108
	(0.0197)	(0.0353)
Number of minor children	−0.0387***	0.0458*
	(0.00899)	(0.0249)
Income, yearly in thousands	−0.000528	−0.00125***
	(0.000643)	(0.000371)
Education (compared to both high)		
M high, F low-medium	0.00439	−0.153***
	(0.0300)	(0.0513)
M low-medium, F high	0.0276	−0.210***
	(0.0491)	(0.0499)
Both low-medium	0.00907	0.0329
	(0.0305)	(0.0653)
F education unknown	0.0280	−0.0988
	(0.0660)	(0.137)
Employment (compared to both employed)		
M employed, F unemployed	−0.175***	−0.250***
	(0.0294)	(0.0508)
M unemployed, F employed	0.0695	−0.291***
	(0.0544)	(0.0409)
Both unemployed	−0.0243	−0.0628
	(0.0298)	(0.152)
F employment unknown	−0.147***	–
	(0.0321)	–
Time since separation	−0.0115	−0.00215
	(0.00739)	(0.0103)
Observations	861	374

Standard errors in parentheses.. * p < 0.10, ** p < 0.05, *** p < 0.01 M = mother, F = father.

those with equal shared care; mothers in equal shared care had a higher likelihood of expense sharing than their counterparts with unequal shared care. These results provide evidence that while, equal shared care is quite distinct from sole care, those with unequal sharing (25–49 % and 51–75 %) have patterns more similar to equal shared care families than sole care families.

6. Discussion and conclusion

Comparing Finland and Wisconsin (US), we explored how parents in sole or shared care arrangements share economic responsibility for their children at least 6 years after separation. We found that having a formal child support order is less common in shared than sole care arrangements, even after accounting for potential differences in parents' financial capacities to support their children. We find empirical support for this pattern in both Finland and Wisconsin, but it is especially pronounced in Finland. These results are both consistent with our hypotheses and in line with prior research (e.g. Bartfeld, Chanda, Berger, & Riser, 2022; Meyer, Carlson, & Alam, 2019). Thus, one main conclusion of this paper is that parents whose child has a shared care arrangement less commonly institute formal child support orders than their peers with sole care arrangements.

We also investigated whether fathers' contributions of formal child support vary by child's living arrangement. Contrary to previous studies (Pearson & Thoennes, 1988), we found no differences in child support receipt between mothers in sole and shared care arrangements in Finland or Wisconsin, conditional on a child support order being in place. Moreover, consistent with prior studies (e.g., Cancian and Meyer, 2004) we found that, in both countries, formal child support is less likely to be transferred among less economically advantaged parents who have child support orders than among their more advantaged counterparts. This pattern was also observed in both countries in our analyses of expense-sharing, such that more advantaged parents and those with similar levels of education and income are more likely to share expenses, as discussed further below.

Our final set of analyses examined whether parents in shared care arrangements share child-related expenses more or less frequently than their counterparts in sole care arrangements. We found that parents with shared care in both countries were more likely to share expenses and that transferring formal child support was associated with less expense sharing in Finland, but not in Wisconsin. According to the results, these two types of support varied somewhat between countries in the extent to which they are substitutes. Moreover, in Finland, shared care families transferring formal child support were substantially less likely to engage in expense sharing than those not doing so, suggesting that formal child support orders and expense sharing may, to some extent, operate as substitutes in that country.

Our results should be viewed in the context of study limitations that provide fertile ground for future research. First, our study is limited in that we were not able to include all types of expenses parents may share. As such, the results may not reflect the full extent to which parents cooperate to cover their costs of children. Second, the study captures only one parent's perspective as it includes only mothers' reports. Additional information on both parents' perspectives on expense sharing behaviors would help us better understand the dynamic relationship between parents as they attempt to care for their children post-separation. Third, we did not explore the monetary amounts of expense sharing contributed by each parent. This may be important, for example, for families for which the parents share small expenses and one parent pays for large expenses. Fourth, we assessed Finnish mothers that were separated and Wisconsin mothers that were divorced. In the United States, affluent families tend to select into marriage, while less socially and economically advantaged families are more likely to cohabit (Smock & Schwartz, 2020). This socioeconomic disparity likely influences the level of economic support provided by fathers to their children, with divorced fathers potentially being more financially involved compared to their separated counterparts. As such, sampling differences may limit the comparability of study results from the two countries.

Another limitation is that the current study does not explore how diversity in the degree of conflict between parents within either living arrangement group might contribute to the child support and cost-sharing patterns that we observe. Shared care couples, in general, run the spectrum from parents who voluntarily enter into shared care and have relationships characterized by low-conflict, high-cooperative parenting practices, to those who enter into shared care by virtue of a court order and for whom conflict levels may be high and relationship quality low. Furthermore, conflict and relationship quality are not static, and may not only contribute to but also result from child support and cost-sharing practices over time. As such, our findings are best understood as reflecting the average associations between living arrangements and child support and cost-sharing outcomes 6–10 years after separation, among the mix of parents who currently practice shared and sole care. Teasing out the interactions among relationship quality, conflict, living arrangement, and the way parents support their children via child support and cost-sharing offers a potentially fruitful line of inquiry for future work.

With these caveats in mind, this study supports two primary conclusions. First, we find that child support orders are less common in shared care arrangements compared to sole care in both Finland and Wisconsin. In addition to the observed differences in child support orders between shared and sole care arrangements, it is important to consider the broader context of gender inequality. In Finland, despite a policy environment that endorses equal responsibilities for both parents in work and caregiving, and the provision of generous benefits to parents with children, economic disparities can still exist. These may be particularly relevant in cases of sole care, where mothers, often being the primary caretakers, may have fewer resources and hence a greater reliance on child support — a safety net reinforced by the state. Moreover, while mothers with shared care in Finland generally have sufficient resources, it is crucial to examine the nuances of these resources through the lens of inequality indices. Such measures would offer a clearer picture of the distribution of economic stability among separated mothers, which can vary significantly. In contrast, the United States presents a different scenario with lower levels of public support for families, which exacerbates the economic vulnerability of separated mothers. This makes child support an essential source of income, particularly for those in shared care who may not benefit from the same welfare provisions as in Finland. This disparity is highlighted by our findings, showing that mothers with shared care in Wisconsin are more likely to have child support orders compared to their Finnish counterparts. Given the inherent link between child support orders and economic inequality, future research would benefit from an explicit analysis considering inequality indices. Such an approach would illuminate the impact of gender and economic inequalities on child support arrangements and help to explain why these differences exist between Finland and the US.

Second, that shared care arrangements have become increasingly common in wealthy countries may imply a trend toward decline in child support orders in Finland and Wisconsin, and thus, less income redistribution between the parents in the form of formal child support. In shared care, parents are more likely to share child-rearing expenses, which may call into question how family well-being and equity may be affected when parents themselves bear the burden of allocating child-rearing costs without the assistance of the state. Several studies have shown that child support is important for children's well-being (e.g. Amato & Gilbreth, 1999; Nepomnyaschy et al., 2018) and that the lack of child support could increase poverty for mother-headed households (e.g. Hakovirta & Jokela, 2019; Cuesta et al., 2018). Additionally, the economic resources of both parents can jointly exert a positive influence on the wellbeing of children in shared care arrangements (Steinbach, 2019). Although both Finland and Wisconsin have child support schemes that take in account both parents' resources and acknowledge

care time (Hakovirta et al., 2022b), and Wisconsin's guidelines for shared care explicitly assume the sharing of certain costs and provide for the allocation of others and Finnish guidelines expecting parents to share children's basic and variable costs, neither location has policies or procedures to routinely track the extent or nature of private cost-sharing in practice. This might lead to unexpected outcomes for parents. In the absence of child support payments, such that parents themselves distribute child-rearing expense shares, it is unclear whether they, for example, consider their relative ability to economically provide such support. That is, this approach implies a greater role for individual discretion regarding expense sharing and may ignore income disparities between parents. Thus, child support policies may need to develop new frameworks in their policies for considering expense sharing among shared care families. To the extent cost-sharing expectations aren't addressed in the order itself, support for parents to set an arrangement and to manage the cost-sharing in a way that it is in accordance with the child's needs and both parents' ability to support the child may be warranted. Learning how parents themselves approach the allocation of costs is an important avenue for policy-research in this domain.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

The data that has been used is confidential.

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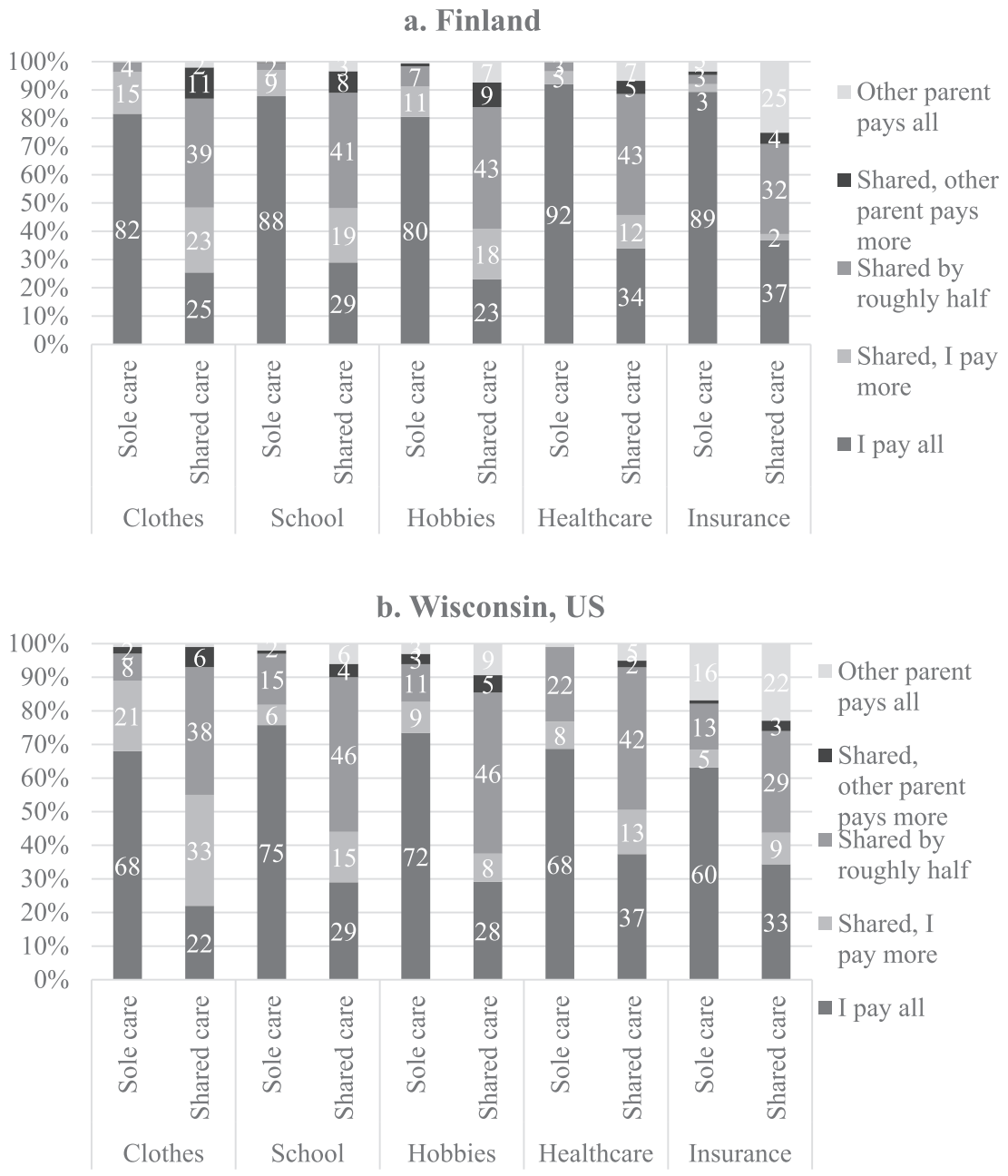
Appendix



Note: Results under 2% not marked.

Fig. A1. a and b Distribution of expense sharing by child's living arrangement, %. Note: Results under 2 % not marked.

Table A1
Logistic regressions on characteristics of shared care mothers in Finland and Wisconsin. Average marginal effects.

	Finland	Wisconsin
Mother's age	−0.00227	−0.000683
	(0.00288)	(0.00563)
Child's age	0.000417	0.0399***
	(0.00630)	(0.0154)

(*continued on next page*)

Table A1 (*continued*)

	Finland	Wisconsin
Partnered (compared to single)	0.0549*	−0.0186
	(0.0299)	(0.0612)
Number of minor children	−0.0809***	−0.0219
	(0.0138)	(0.0374)
Income, yearly in thousands	0.000514	0.000837
	(0.000938)	(0.000725)
Education (compared to both high)		
M high, F low-medium	−0.141***	−0.191**
	(0.0472)	(0.0770)
M low-medium, F high	−0.0206	−0.132
	(0.0792)	(0.0813)
Both low-medium	−0.149***	−0.104
	(0.0489)	(0.121)
F education unknown	−0.190*	−0.533***
	(0.108)	(0.0772)
Employment (compared to both employed)		
M employed, F unemployed	−0.113***	−0.407***
	(0.0431)	(0.0617)
M unemployed, F employed	−0.114	−0.345***
	(0.0831)	(0.0709)
Both unemployed	−0.00102	0.0741
	(0.0498)	(0.240)
F employment unknown	−0.274***	–
	(0.0336)	–
Time since separation	−0.0352***	−0.0507***
	−0.00227	(0.0165)
Observations	869	394

Standard errors in parentheses.
* p < 0.10, ** p < 0.05, *** p < 0.01.
M = mother, F = father.

Table A2
Logistic regressions of parents sharing child related expenses on shared care in Finland. Average marginal effects.

	Clothes	School	Hobbies	Health	Insurances
Shared care (compared to sole care)	0.451***	0.458***	0.435***	0.395***	0.278***
	(0.0404)	(0.0396)	(0.0420)	(0.0395)	(0.0420)
Child support payment (compared to no payment)	−0.125***	−0.163***	−0.122***	−0.132***	−0.105***
	(0.0304)	(0.0286)	(0.0314)	(0.0265)	(0.0276)
Mother's age	−0.000613	0.00104	0.00166	0.00116	−4.03e-05
	(0.00266)	(0.00245)	(0.00274)	(0.00232)	(0.00251)
Child's age	0.0118**	0.0231***	0.00790	0.00948*	0.00773
	(0.00592)	(0.00556)	(0.00609)	(0.00508)	(0.00535)
Partnered (compared to single)	0.0641**	0.0441*	0.0257	0.0443*	0.0228
	(0.0280)	(0.0252)	(0.0288)	(0.0236)	(0.0251)
Number of minor children	−0.0448***	−0.0189	−0.0311**	−0.0320***	−0.0400***
	(0.0132)	(0.0115)	(0.0137)	(0.0109)	(0.0123)
Income, yearly in thousands	−0.000812	−0.000828	0.000329	−0.000691	7.19e-05
	(0.000903)	(0.000794)	(0.000897)	(0.000721)	(0.000721)
Education (compared to both high)					
M high, F low-medium	0.0717*	0.000303	0.0366	−0.0282	−0.0564
	(0.0384)	(0.0373)	(0.0413)	(0.0332)	(0.0388)
M low-medium, F high	0.104	0.0257	−0.000678	0.0100	0.00603
	(0.0659)	(0.0592)	(0.0675)	(0.0525)	(0.0693)
Both low-medium	0.0914**	−0.00353	0.0217	−0.00280	−0.0721*
	(0.0385)	(0.0374)	(0.0420)	(0.0342)	(0.0398)
F education unknown	0.0949	0.0265	0.0405	0.0804	−0.110
	(0.101)	(0.0941)	(0.102)	(0.0985)	(0.0929)
Employment (compared to both employed)					
M employed, F unemployed	−0.193***	−0.171***	−0.211***	−0.165***	−0.106***
	(0.0388)	(0.0338)	(0.0403)	(0.0324)	(0.0304)
M unemployed, F employed	0.00442	0.0993	0.0807	0.0531	0.158
	(0.0831)	(0.0771)	(0.0866)	(0.0783)	(0.0981)
Both unemployed	−0.0455	−0.00699	−0.0492	−0.0659*	0.0427
	(0.0451)	(0.0422)	(0.0484)	(0.0385)	(0.0457)
F employment unknown	−0.170***	−0.151***	−0.252***	−0.181***	−0.0806*
	(0.0475)	(0.0449)	(0.0478)	(0.0437)	(0.0451)
Time since separation	−0.0148	−0.00347	0.000896	−0.0119	−0.0208**
	(0.0104)	(0.00936)	(0.0107)	(0.00857)	(0.00909)
Observations	856	838	808	829	701

Standard errors in parentheses.
* p < 0.10, ** p < 0.05, *** p < 0.01.
M = mother, F = father.

Table A3
Logistic regressions of parents sharing child related expenses on shared care in Wisconsin. Average marginal effects.

	Clothes	School	Hobbies	Health	Insurances
Shared care (compared to sole care)	0.494***	0.433***	0.326***	0.381***	0.316***
	(0.0513)	(0.0578)	(0.0558)	(0.0569)	(0.0669)
Child support payment (compared to no payment)	−0.125**	−0.170***	−0.0763	0.0471	0.0675
	(0.0516)	(0.0595)	(0.0573)	(0.0530)	(0.0603)
Mother's age	−0.00726*	0.000617	−8.72e-05	−0.000374	0.000449
	(0.00397)	(0.00466)	(0.00475)	(0.00494)	(0.00526)
Child's age	0.0269**	0.0191	0.0360***	0.0193	0.0212
	(0.0116)	(0.0141)	(0.0127)	(0.0142)	(0.0171)
Partnered (compared to single)	−0.00553	0.0230	−0.0132	−0.0183	−0.0620
	(0.0446)	(0.0502)	(0.0567)	(0.0450)	(0.0603)
Number of minor children	0.0173	0.0216	0.0514	0.0356	0.0695*
	(0.0293)	(0.0346)	(0.0353)	(0.0329)	(0.0397)
Income, yearly in thousands	−0.000297	−0.00175***	−0.00152**	−0.000640	−0.00138**
	(0.000497)	(0.000667)	(0.000699)	(0.000711)	(0.000604)
Education (compared to both high)					
M high, F low-medium	−0.161**	−0.154**	−0.185**	−0.131*	−0.135
	(0.0715)	(0.0722)	(0.0749)	(0.0751)	(0.0853)
M low-medium, F high	−0.194***	−0.150**	−0.236***	−0.255***	−0.193**
	(0.0667)	(0.0699)	(0.0765)	(0.0725)	(0.0846)
Both low-medium	0.115	0.0175	0.0950	−0.0392	−0.116
	(0.0959)	(0.0923)	(0.0966)	(0.0962)	(0.134)
F education unknown	−0.0737	−0.0566	−0.112	−0.0659	0.0753
	(0.132)	(0.151)	(0.154)	(0.155)	(0.166)
Employment (compared to both employed)					
M employed, F unemployed	−0.256***	−0.257***	−0.331***	−0.246***	−0.268***
	(0.0720)	(0.0714)	(0.0967)	(0.0738)	(0.0864)
M unemployed, F employed	−0.254***	−0.338***	−0.404***	−0.387***	−0.395***
	(0.0638)	(0.0667)	(0.0577)	(0.0622)	(0.0622)
Both unemployed	0.209	−0.0523	−0.165	−0.136	0.000133
	(0.161)	(0.164)	(0.185)	(0.191)	(0.243)
F employment unknown	–	–	–	–	–
	–	–	–	–	–
Time since separation	0.000906	0.000312	−0.00761	−0.00165	−0.00897
	(0.0123)	(0.0136)	(0.0141)	(0.0152)	(0.0180)
Observations	370	363	345	359	284

Standard errors in parentheses.
* $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$.
M = mother, F = father.

Table A4
OLS regression for mean of shared child related expenses and equal and unequal shared care in Finland and Wisconsin.

	Finland	**Wisconsin**
Unequal Shared Care (compared to sole care)	0.330***	0.321***
	(0.0281)	(0.0461)
Equal Shared Care (compared to sole care)	0.581***	0.461***
	(0.0335)	(0.0434)
Child support payment (compared to no payment)	−0.107***	−0.0849*
	(0.0201)	(0.0453)
Mother's age	0.000665	−0.00145
	(0.00184)	(0.00349)
Child's age	0.0112***	0.0211*
	(0.00408)	(0.0110)
Partnered (compared to single)	0.0325	−0.0324
	(0.0197)	(0.0397)
Number of minor children	−0.0265***	0.0152
	(0.00907)	(0.0285)
Income, yearly in thousands	−0.000692	−0.00121***
	(0.000636)	(0.000401)
Education (compared to both high)		
M high, F low-medium	0.0118	−0.126**
	(0.0297)	(0.0538)
M low-medium, F high	0.0465	−0.208***
	(0.0490)	(0.0525)
Both low-medium	0.0126	0.0117
	(0.0302)	(0.0709)
F education unknown	0.0256	−0.110
	(0.0645)	(0.139)
Employment (compared to both employed)		
M employed, F unemployed	−0.170***	−0.292***
	(0.0294)	(0.0501)

(*continued on next page*)

Table A4 (*continued*)

	Finland	Wisconsin
M unemployed, F employed	0.0591	−0.349***
	(0.0549)	(0.0391)
Both unemployed	−0.0276	−0.0385
	(0.0298)	(0.191)
F employment unknown	−0.144***	–
	(0.0313)	–
Time since separation	−0.0106	0.00534
	(0.00733)	(0.0120)
Constant	0.225**	0.427**
	(0.0974)	(0.175)
Observations	832	360
R^2	0.482	0.53

Standard errors in parentheses. * p < 0.10, ** p < 0.05, *** p < 0.01 M = mother, F = father.

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