

## **REPORT ON "What accounts for the increase in female labor force participation in Spain" MS 2524**

### **(i) Is the contribution of the paper potentially significant?**

I would like to say that the topic is really interesting, so the paper has potential. Over the last three decades, Spanish female labor force participation has tremendously increased, particularly, that of married women. Any attempt to clarify different reasons to explain this phenomenon are welcome.

The results are useful for policy design. Some of the conclusions, such as changes in tax rates and in the education distribution are the main factors behind the increase in female LFP during the late nineties, while changes in child care costs and earning profiles are mainly responsible for the subsequent growth in the 2000s, could be relevant for some policy recommendations that are missing in the paper.

However, I have some concerns in terms of the period covered (1994-2008). It would be interesting to see a longer period. Moreover, the author(s) point(s) out some of the missing aspects in the analysis (divorce law, house price volatility, etc..). The analysis of some of them would imply to include a longer period of analysis. I would recommend to update the period, although there is some evidence, not presented in this version, that shows no changes in married women labour market participation.

Background is not updated. Reference list is not complete and it does not include updated papers and new research in this topic.

### **(ii) Is the analysis correct?**

The analysis is presented in two different parts. The descriptive one, which even if it is really useful, it is too long as well. The calibration procedure is

appropriated. Moreover, all conclusions are properly supported by results and findings obtained with this analysis.