

# When Does the Stork Bring the Baby? –Shotgun Babies vs. Non-Shotgun Babies– \*

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## Abstract

In this paper, we examine whether institutional factors affect the timing of births using Japanese micro data. We focus on the difference in birth patterns between shotgun babies and non-shotgun babies because only non-shotgun couples can consider institutional factors, for example, the tax deduction for dependents for December and the child allowance for April at children’s birth, whereas shotgun couples cannot. We find non-shotgun couples who have babies in December rather than in January do so to take advantage of the tax deduction for dependents, whereas non-shotgun couples who have babies in April rather than in March are not influenced by child allowance benefits but are influenced by other institutional factors. Thus, our results suggest that there exist clear patterns in the timing of births and that they can be explained by institutional factors.

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