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Abstract

This study examines employment decisions of 113 single and 322 married mothers and predicts that mothers were more likely to engage in paid work when the following factors were present: the acceptance of childcare from others, the association of positive meaning with employment, the importance of being part of the workforce, and the belief in enriched human capital. Mothers who believed that housework affects the ability to work outside the home and who adhered to beliefs favoring division of labor by gender were less likely to seek paid employment.

Keywords

employment attitude, gender role, labor force participation, motherhood behaviors, motherhood ideology, single mothers

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In Taiwan, work force statistics in the Report of Manpower Utilization Survey have consistently shown that women participate in the work force at much lower rates than their male counterparts. The most recent statistics from this official survey show a 27 percent participation gap between married men (75.4%) and married women (48.4%), and a 23.2 percent gap between single fathers (52%) and single mothers (28.8%) (Directorate-General of Budget, Accounting, and Statistics [DGBAS], 2006). This survey also reveals that single parents' workforce participation (fathers: 52%; mothers: 28.8%) has been significantly lower than that of married parents (fathers: 75.4%; mothers: 48.4%), with single mothers representing the lowest participation rate (28.6%). Also, married men's average monthly income remains 1.45 times higher than that of their working spouses (DGBAS, 2003). These statistics imply that gender and marriage serve as two important factors in the study of women's decisions to pursue employment.

Mothers who desire to participate in the labor market experience tremendous pressure due to cultural beliefs, family demands, and gender discrimination. In Taiwan, traditional gender roles and expectations have limited many mothers to the role of the homemaker. Gender role expectations and ideology about motherhood duties have influenced mothers' employment decisions. One study indicates that both single and married mothers with preschool-aged children were less flexible in seeking employment due to their concern about childcare arrangements (Rosenbaum and Gilbertson, 1995). Other studies examining factors that influence Taiwanese women's reentry to the workforce have found that childcare issues and other cultural and family factors may affect a mother's employment decisions (Gallin, 1989; Yu, 2006). When comparing the employment decisions of single mothers and married mothers, research typically has addressed the impact of personal/social resources, age-related values and behaviors, motherhood duties, stress resulting from lack of family support, and gender role attitudes regarding mothers' future pathways (Amato et al., 2008; Porterfield, 2002). Although Taiwanese and Chinese women are different in terms of national identities and political upbringing, they share similarities in terms of traditional Chinese familial values (Yu and Kwan, 2008). Since studies on Taiwanese women are limited, and most Taiwanese women and Chinese women share many mutually compatible cultural norms, literature about Chinese women is used to supplement the discussions of the study framework (Huang et al., 2004). The conceptual framework (Figure 1) illustrates how human capital and demographic variables are filtered through motherhood ideology, employment attitudes and gender attitudes, resulting in motherhood behaviors, specifically employment decisions. This study examines the relationship between all of these variables among Taiwanese mothers living in Taipei.

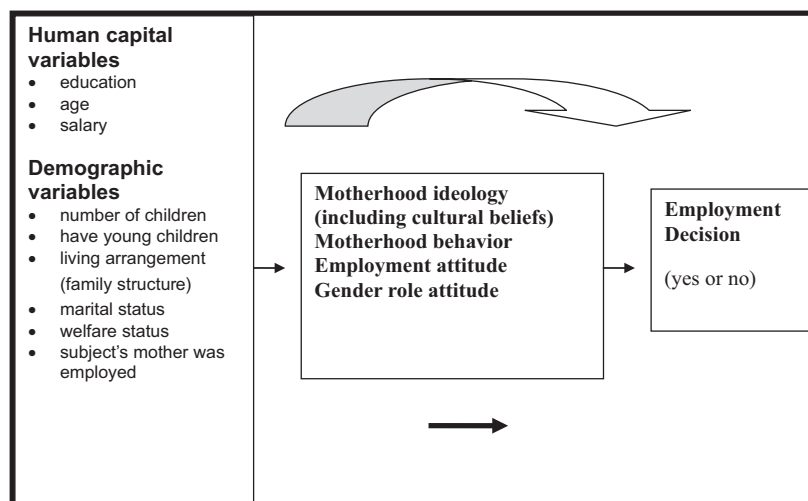


Figure 1. A conceptual framework for mothers' employment decision.

Human capital, demographic characteristics and employment decision

Previous research has demonstrated that mothers' employment decisions are linked to several factors, including family characteristics, economic status, and other demographic information. Family structure, including marital status, the age of the youngest child, and the presence of other adults in the household, affects women's allocation of their time between work and family. Furthermore, age, education, and economic factors, such as income from spouses, are inversely related to married women's employment (Stier and Tienda, 1992). Similarly, a study of African American women by Mandara et al. (2008) found that 'financial *resources* can buffer the effects of being *single*, and being *married* can buffer the effects of being low income' (p. 1188). In addition, when they possess sufficient social and economic resources, mothers with a higher skill set and level of educational attainment are more likely to be employed in high paying and satisfying jobs. Research has also demonstrated that married women with young children, especially children with special needs and disabilities, are less likely to participate in the labor market. Porterfield (2002) and Rosenbaum and Gilbertson (1995) found that living with other adults who can provide childcare support for the family, as well as being a single mother with greater financial needs, increases the likelihood of a mother's labor force participation.

Contrary to the aforementioned findings, statistics from the DGBAS (2006) reveal that, in Taiwan, the employment rate for single mothers, 28.8 percent, remains substantially lower than that for married women, 48.4 percent. Previous research indicated that single mothers entered the workforce out of economic necessity to sustain their families, for they typically do not receive financial assistance from a partner. However, the reverse of this occurs in Taiwan. This phenomenon may be explained by the fact that single mothers in Taiwan frequently possess less human capital, including lower levels of educational attainment, less technological competency, and fewer years of work experience (Becker, 1975; Folk and Yi, 1994). According to the 2001 DGBAS survey, 85.9 percent of single Taiwanese mothers did not graduate from high school. Consequently, many of these single mothers commanded a lower average salary than their married female counterparts. Generally, women with less human capital possess fewer job opportunities and have limited access to full-time positions (Yi and Chien, 2001).

In Taiwan, single mothers with young children face major disadvantages as they attempt to divide their time between childcare and employment. In addition to a lack of human capital, the demanding family and household responsibilities of single mothers lead employers to doubt their abilities to be fully committed to their work, which further impedes their chances of securing employment (Kendig and Bianchi, 2008). A survey of Taiwanese managers and directors found that 75.0 percent of the respondents expressed that 'choosing to have children limits women's career track' (*HR Trend*, 2009). However, economic burdens often force single mothers to attempt to overcome this limitation. Thus, family structure, human capital, and economic factors can act as both predictors and barriers with regard to the employment decisions of Taiwanese mothers, as illustrated by the conceptual model.

Motherhood ideology

Motherhood ideology is a collection of socially and culturally transmitted beliefs about what constitutes proper maternal responsibilities. With regard to the conceptual framework of Figure 1, motherhood ideology is one of the lenses through which mothers process their human capital and demographic variables. According to Johnston and Swanson (2003), 'motherhood is not biologically determined or socially ascribed. . . [it] is a social and historical construction' (p. 22). Motherhood ideology explains the 'dynamic social interactions and relationships, located in a societal context organized by gender and in accord with the prevailing gender belief system' (Arendell, 2000: 1193). It also represents both a cultural belief and a social act of being

a mother, which can greatly affect the mother's decisions including work-force participation (Reger, 2001).

Hattery (2001) interviewed 30 married mothers with children under two years of age to understand their choices pertaining to entering the labor force, taking on the mothering role, and being responsible for childcare. Hattery (2001) found that the mothers could be divided based on four types of motherhood ideology: conformists, nonconformists, pragmatists, and innovators. Conformists believe that childcare is their maternal duty and are not comfortable delegating the care of their children to another party. When they are separated from their very young children for an extended period of time, these mothers experience spiritual pain (Milkie and Peltola, 1999). In contrast, nonconformists do not accept traditional definitions of motherhood and choose to participate in the labor market to achieve self-actualization and to share economic responsibility with their husbands. Pragmatists understand that work opportunities and family demands will change frequently; therefore, they attempt to balance multiple roles and responsibilities. They believe that all tasks should be evaluated based upon their cost-effectiveness. As a result, the pragmatist mothers will re-arrange their work schedules and childcare, or even change jobs, in order to balance work and family. On the other hand, innovators use creative solutions to cope with work and family demands such as the use of flex time and joining a non-traditional workforce (Eriksen, 2002).

McGlynn (2000) advocates the understanding of motherhood ideology in court rulings because women usually place their work secondary to their provision of childcare and other maternal responsibilities within the home. Predictably, women's employment decisions can be understood through the discovery of their respective motherhood ideology. Similarly, women's decisions can also be influenced if we can affect and alter their motherhood ideology.

Employment attitude

Both intrinsic and extrinsic motivation influence a mother's perception of the value of employment, which, as demonstrated by the conceptual model, influences employment decisions. Intrinsically, mothers desire to transmit work values to their children. For many mothers, work serves as a legitimate means to provide for themselves and their families. Monroe and Tiller (2001) assert that work enables mothers to improve the quality of life of their families, supply their children with a positive role model, and increase their sense of self-esteem. Extrinsically, mothers are motivated to work in order to contribute to their families' income and feel self-actualized through

their personal contribution to society. When women have more opportunities to access resources, have a higher socioeconomic status, or have had an employed or a highly educated mother to provide a positive role model for them during their childhood, they are more likely to participate in the labor market regardless of their welfare status (Greenwell et al., 1998).

Research has also shown that most mothers, single or married, are driven to work due to a strong economic need (Edwards, 2001; Ministry of the Interior, 1998). A 50-year data analysis (1960–2005) of employment statistics in the United States revealed two significant phenomena about working mothers. First, the percentage of mothers with very young children who worked full-time varied considerably, with 33.5 percent of older mothers and 76 percent of younger mothers working (Percheski, 2008). Second, the workforce participation rates among mothers with children aged five years or older and women without children were similar (Percheski, 2008). Many mothers with childcare responsibilities still chose to work as a result of their desire for self-fulfillment, financial needs, and other personal responsibilities.

A study conducted by the Pew Research Center indicates that mothers' personal perceptions of their multiple roles had a substantial impact on employment attitudes. The Pew study included the following findings about mothers' perceptions of mothers working full-time: 44 percent of at-home mothers said 'it's bad', whereas 34 percent of working mothers stated 'it's bad', and 34 percent of working mothers claimed 'it's good' (Jayson, 2007). In the same study, 60 percent of working mothers in 2006 perceived part-time employment as an 'ideal' arrangement, a significant increase from 48 percent in 1997. However, only 24 percent of the working mothers worked part-time in 2006. These data illustrate that employment attitudes are not consistent with mothers' actual work participation since women must fulfill multiple roles within their families that often render the ideal situation unachievable. Unfortunately, no research could be found to address how extrinsic and intrinsic motivations of Taiwanese women affected their employment decisions.

Gender role attitude

Attitudes toward gender roles can also affect the decisions of mothers to seek paid employment. Individuals' beliefs about gender roles influence the following areas: women's assumed caregiver roles, family responsibilities, and preference in the division of household labor (Yi and Chien, 2001). A study in Hong Kong found that Chinese mothers' gender role expectations were associated with their motherhood ideology and the available resources

(Lau et al., 2006). Hsieh's (1997) study found that single mothers, unlike single fathers, insisted on conformity to traditional gender roles. The hope for equality between genders and the actual gender role divisions sometimes prove to be inconsistent. Chinese mothers tend to fulfill dual family responsibilities and function as a caregiver as well as a financial supporter of the family (McKeen and Bu, 2005). Chinese women who were employed full-time had the highest non-traditional gender role attitudes and regarded their work as very important (Yi and Chien, 2001). In a study of Taiwanese and Chinese parents that examined gendered self-interest, parental role model, family dependence, and societal gender socialization, Tu and Liao (2006) found that a Taiwanese woman's educational attainment and personal income greatly affected her gender role perspective. The connection between gender role attitudes and financial security enhances this conceptual framework (see Figure 1).

Motherhood behavior

While motherhood ideology, employment attitude, and gender role attitude reflect internal beliefs, motherhood behavior is the action associated with these beliefs. Motherhood behavior is defined as the actual arrangements made by mothers to perform maternal duties. In today's families, both family and work responsibilities exert significant pressures on women. As a result, women often feel that they do not possess sufficient time to handle both. When a mother faces choices between her work and family, she will consider the cost, accessibility, and types of childcare available (Milkie and Peltola, 1999; Wu, 1998).

In terms of cost, Han and Waldfogel (2001) found that decreased childcare costs can increase married mothers' employment rate by 3–14 percent and increase single mothers' employment rate by 5–21 percent. This study proved that the cost of childcare is directly related to the utilization of formal childcare services. Therefore, a subsidy for the cost of childcare could increase maternal employment (Han and Waldfogel, 2001). In Taiwan, the government has implemented several childcare subsidy policies: 'nursery education voucher (2000), medium-low income childcare assistance (2004), aboriginal childcare assistance (2005), five-year-old childcare assistance (2007), and childcare subsidiary for children aged two and under (2008) to encourage women to enter the labor market and lessen the burden of childcare' (National Statistics ROC, 2009: 4). Official statistics in Taiwan from 1995 and 2004 illustrated that families increasingly have chosen childcare facilities to provide care for their young children. For instance, the number of infant children (0–3 years of age) in

childcare increased from 2.8 percent to 11.6 percent during the course of the ROC study. Similarly, the number of preschool-aged children (3–6 years of age) in childcare increased from 45.1 percent to 53.5 percent. In other words, motherhood behavior can be directly influenced by the support obtained from the external environment.

In terms of accessibility, many mothers use multiple childcare strategies rather than relying on one full-time caregiver. Some typical strategies include: rearranging work time to share childcare responsibilities with spouses, enlisting relatives for assistance with childcare, and finding alternative childcare arrangements such as a paid center or a babysitter. Hofferth and Wissoker (1992) found that mothers with professional jobs were more likely to use paid childcare. Similarly, mothers who are employed tend to use paid group care after their children enter toddlerhood; however, they usually turn to relatives to provide care for the children during infancy (Eichman and Hofferth, 1993). Taiwanese official statistics for 2004 showed that families and relatives take care of 76.8 percent of infants 0–3 years of age and 44.4 percent of preschoolers 3–6 years of age (National Statistics, ROC, 2009). A mother's preferred childcare arrangement can be affected by factors such as the convenience and trustworthiness of the arrangement.

In addition to the behaviors demonstrated in their role as the primary caregiver for the children in a family, mothers demonstrate their motherhood behavior through their allocation of time between their work and family. According to Simon (1995) and Zaslow (2002), many mothers sacrifice their personal time and forgo activities such as sleep, leisure, relaxation, or the pursuit of personal achievement to balance work and family demands. Despite these mothers' self-denials, they still feel guilty about their lack of family involvement (Simon, 1995; Zaslow, 2002). It is important to study how mothers' employment is connected to motherhood behavior and women's attempts to fulfill the dual responsibilities of child-rearing and work.

Method

The purpose of this study is to explore whether a difference exists between single and married mothers in Taiwan in terms of their employment decisions as related to motherhood ideology, motherhood behavior, employment attitudes, and gender-role attitudes. The subjects were selected in a two-stage sampling process. In the first stage, we recruited mothers from two elementary schools from each of the 12 administrative districts in Taipei City. Each of the schools had at least 10

single mothers with children in the 5th and 6th grade. We invited both married mothers and single mothers to participate (written consent forms were approved by the first author's university) and collected data from 322 married mothers and 60 single mothers. In order to obtain a larger sample for single mothers in the study, we recruited single mothers who were consumers of women's welfare services or child daycare services and collected data from 53 single mothers. Our final sample consisted of 435 subjects including 322 married mothers and 113 single mothers who were surveyed through face-to-face interviews using a standardized questionnaire as described below. This study was reviewed by the Human Subject Review Board of a university in Taiwan. Written informed consent was obtained from all participants.

Measures and data analysis

A structured questionnaire was composed of four scales: motherhood ideology, motherhood behaviors, employment attitudes, and gender role attitudes. Principal component factor analyses with Varimax rotations were employed to reduce the items in each of the four scales into factors for further logistic regression analyses as predictors, with employment decisions as the dependent variable. These four scales are:

1. *Motherhood Ideology Scale* (adapted from Hattery, 2001): the scale contains 14 items. Four factors were extracted from the scale (Cronbach's $\alpha = .75$) using the principle component factor analysis: 1) taking care of children themselves; 2) sacrificing themselves; 3) accepting childcare by others; and 4) conceptualizing motherhood as a natural instinct. These four factors account for a total of 60.2 percent of the variance (see Table 1 for the items and the results of the factor analysis).
2. *Motherhood Behavior Scale* (adapted from Lee, 2003): the original scale contained 31 items. With factor analysis, the scale was reduced to 19 items. Four factors were extracted from the 19 items (Cronbach's $\alpha = .77$): 1) positive meaning associated with maternal employment; 2) shared responsibility in parenthood; 3) motherhood identity taking precedence; and 4) housework duty affects work performance. These four factors accounted for 61.1 percent of the total variance (see Table 2).
3. *Measure of Employment Attitude*: the original scale contained 36 items. With factor analysis, the scale was reduced to 20 items. Six factors were extracted from the 20 items (Cronbach's $\alpha = .79$): 1)

Table 1. Factor analysis of motherhood ideology (Cronbach's $\alpha = 0.75$)

Variable	Factors			
	I	II	III	IV
Children who are brought up by their mothers receive good care	0.866			
Children who are brought up by their mothers are healthier physically or mentally	0.855			
Children who are brought up by their mothers have less adolescent problems	0.733			
Mothers should sacrifice personal time to take care of their children		0.715		
Mothers should devote or sacrifice for their families		0.704		
Good mothers should spend equal time with each of their children		0.689		
Mothers should take care of children by themselves, even if they are very busy		0.619		
Career women should moderate work hours in order to take care of children		0.587		
If mothers' work schedule is inflexible, their children can be taken care of by others			0.763	
I can trust others to take care of my children			0.740	
Compared with fathers, mothers are better at taking care of children			0.585	
Love and devotion is mothers' nature				0.772
Compared with fathers, mothers are better at taking care of children				0.537
A good mother should satisfy children's every physical or mental need				0.506
Eigenvalue	2.794	2.551	1.602	1.485
Cumulative variance %	19.959	38.180	49.624	60.234

positive values about work; 2) importance of entering labor market; 3) enriched human capital; 4) family responsibilities affect work performance; 5) sufficiency of work salary; and 6) family-friendly work environment. These six factors accounted for 67.9 percent of the total variance (see Table 3).

4. *Measure of Gender Role Attitude* (adopted from Hsu, 2003): the original scale contained 22 items. With factor analysis, the scale was

Table 2. Factor analysis of motherhood behavior (Cronbach's $\alpha = .77$)

Variable	Factors			
	I	II	III	IV
Mothers need to work in order not to be out of line with society	0.810			
Mothers should pursue personal fulfillment at work	0.781			
If mothers stay at home for too long, they will lose their competitiveness	0.714			
Mothers can release emotional pressures from family if they go to work	0.694			
Mothers should have their careers as well as husbands and children	0.675			
Mothers improve family living standards if they go to work	0.648			
Mothers can go to work, if their children have good childcare services	0.572			
Women can stand alone if they have salaried work	0.552			
Fathers, like mothers, can do housework competently		0.820		
Fathers, like mothers, can rear children competently		0.791		
Couples should take care of children together		0.787		
It is the couples' responsibility to make money for their families		0.785		
Couples should share housework duties		0.784		
I think maternal employment is damaging to children's growth			0.819	
I think mothers should stay home to take care of children			0.791	
I think mothers should not go to work when the family economic condition is fine			0.762	
I decrease involvement at my job to take care of my family				0.842
I am busy with housework, so I can not realize my ambition at work				0.834
I think family life will be adversely affected if mothers go to work				0.534
Eigenvalue	4.086	3.385	2.288	1.850
Cumulative variance %	21.503	39.317	51.359	61.097

Table 3. Factor analysis of employment attitude (Cronbach's $\alpha = .79$)

Variable	Factors					
	I	II	III	IV	V	VI
Work allows me to learn knowledge and skills	0.802					
Work increases life pleasure	0.795					
Work allows me to be self-sufficient	0.736					
Work makes me more confident	0.680					
I am proud because of good work performance	0.677					
I like the challenge of work	0.566					
I would like to enter the labor market no matter how busy I am with housework and child-rearing work		0.810				
I like the challenge of work		0.710				
Work is a necessary part of my life		0.644				
I will choose to work if the salary is higher than the childcare expenses		0.681				
Work is a way for women to be independent		0.523				
Because my work experience is not enough, it is hard for me to find a suitable job			0.941			
My work skill is not enough; it is hard for me to find a suitable job			0.919			
My work performance is affected by busy housework or childcare				0.840		
I refuse to work extra hours because of housework or childcare demands				0.801		
I ask for leave because of housework or childcare burden				0.683		
My wage can bear the family expenses					0.898	
My wage can bear the childcare expenses					0.897	0.881
There is childcare service in my work place						0.846
My work can be scheduled flexibly to meet childcare needs	3.708	2.731	1.881	1.862	1.756	1.629
Eigenvalue	18.540	32.194	41.600	50.909	59.688	67.872
Cumulative variance %						

reduced to 13 items. The 13-item scale achieved an acceptable reliability level (Cronbach's alpha of .78) with four factors: 1) labor division by gender; 2) gender ideology transmission across generations; 3) inherent differences between genders; and 4) gender difference between household division of labor and employment planning. These four factors accounted for 65.1 percent of the total variance (see Table 4).

Bivariate analyses were conducted using *t*-tests and Chi-square tests to identify the relationships between the independent variables and the dependent variable 'mother's employment decision'. We also conducted 18 *t*-tests to identify significant differences between married and single mothers with motherhood ideology, employment attitude, gender role attitude, and motherhood behaviors. The independent variables that were statistically significant in the bivariate analyses were included in the multivariate analysis using logistic regression analysis. The purpose of the logistic regression was to identify the impact of human capital, demographic characteristics, motherhood ideology, employment attitude, gender role attitude, and motherhood behaviors on mother's employment decision (Table 5).

Results

Characteristics of participants

There were 322 married mothers and 113 single mothers in the sample. The average age of the 435 participants was 42.1 years (41.33 for the married mothers and 40.79 for the single mothers). In this sample, 38.7 percent completed high school and 42.3 percent completed college. Of the participants, 56.3 percent were employed and 43.7 percent were not employed. In terms of living arrangements, 77.8 percent of the married mothers lived in a nuclear family structure, compared to single mothers, of whom 73.1 percent lived in arrangements other than nuclear or extended structure families. In terms of missing data, we used 'pairwise deletion' in the bivariate and multivariate analyses so that a more accurate picture of the relationships among the studied variables could be reported.

Compared to married mothers, single mothers were less educated ($\chi^2 = 42.684$, d.f. = 2, $p < .001$), had fewer children ($\chi^2 = 20.225$, d.f. = 2, $p < .001$), and had a lower salary ($\chi^2 = 53.722$, d.f. = 3, $p < .001$). Even though over half of the single mothers had young children at home, married mothers were still more likely than single mothers to have young children at

Table 4. Factor analysis of gender role (Cronbach's $\alpha = .78$)

Variable	Factors			
	I	II	III	IV
I think my husband is the master of the house	0.785			
I need to have my husband's approval if I go to work	0.732			
I agree with the saying 'men are breadwinners; women are housekeepers'	0.726			
Men should devote their time to work and women should be devoted to families	0.684			
A woman's value is to be a good mother and good wife	0.630			
Sons should support family but daughters need to get married after they become adults		0.840		
I teach my daughter to do housework, but not my son		0.820		
I think my son can take care of me when I am old; my daughters do not have that responsibility		0.785		
I value my son's education more		0.690		
Girls are naturally more careful than boys			0.891	
Women are naturally better at caring for children than are men			0.878	
Husbands should share housework				0.829
Everyone should have a long-term plan of employment regardless of gender				0.775
Eigenvalue	2.651	2.627	1.775	1.410
Cumulative variance %	20.392	40.599	54.228	65.073

home ($\chi^2 = 16.562$, d.f. = 1, $p < 0.001$). There were no significant differences in employment status (employed or unemployed) and age between these two groups of mothers. The results from a series of independent *t*-tests also show the differences between married and single mothers on five out of the 18 scale items including motherhood identity, labor-division by gender,

Table 5. Sample characteristics and human capital of mothers

Characteristic	<i>n</i>	Married mothers		Single mothers	
		<i>N</i>	%	<i>N</i>	%
Education level	426				
<High school		44	13.9	37	33.6
High school		111	35.1	54	49.1
College or above		161	50.9	19	17.3
Employment	433				
Unemployed		70	21.9	16	14.2
Employed		250	78.1	97	85.8
Welfare	433				
Yes		39	12.4	65	58.6
No		275	87.6	46	41.4
Young children	381				
Yes		206	73.6	52	51.5
No		74	27.4	49	48.5
Salary	341				
Below \$19,999		22	8.9	36	37.9
\$20,000–39,999		87	35.4	40	42.1
\$40,000–59,999		76	30.9	10	10.5
Above \$60,000		61	24.8	9	9.5
Mother's employment status					
Unemployed		139	56.0	47	57.3
Employed		177	44.0	63	40.9
Number of children	427				
1		40	12.7	34	30.6
2		178	56.3	43	38.7
3≥		98	31.0	34	30.6
Living arrangement	423				
Nuclear families		245	77.8	14	13.0
Extended families		63	20.0	15	13.9
Other arrangements		7	2.2	79	73.1
Age	401	301	Mean: 41.33	100	Mean: 40.79

importance of entering labor market, enriched human resources, and sufficiency of work salary. Therefore, the variable 'married and single mothers' was included in the logistic regression analysis along with the four independent variables (motherhood ideology, employment attitude, gender role attitude, and motherhood behaviors).

Prediction of mother employment

Factor analyses extracted 18 factors in the four scales. Standard logistical regression was used to identify the significant factors within each scale that could be used to explain mothers' employment decisions (see Table 6). Of the 18 factors, only six were found to be statistically significant and were entered in the final logistic regression. These six factors comprise: 1) the acceptance of childcare from others, 2) the association of positive meaning with maternal employment, 3) the belief that housework duty negatively affects work performance, 4) a belief in the importance of entering the labor market, 5) the perception that work experience and work skills were insufficient to find a good job, and 6) a strong belief in labor division by gender.

The six significant factors along with the variables of marital status, educational attainment level, and salary were entered in the standard logistic regression analysis in order to predict employment decisions. The researchers found that when salary was added to the regression analysis, other variables became statistically not significant. It appeared that salary and other independent variables had multicollinearity (Chiou, 2007). This finding is supported by human capital theory, which claims that earnings levels reflect educational attainment (Becker, 1975). Thus, the researchers removed the salary variable from the logistic regression.

Based on the final results, married mothers were predicted to be 42.5 percent less likely than single mothers to participate in the labor force. However, the finding was not proven to be statistically significant. In the logistic regression analysis, the following four findings achieved statistical significance with regard to predicting the likelihood of a mother's specific employment decisions: 1) the acceptance of childcare from others increased the likelihood of mothers' workforce participation by 1.326 times (motherhood ideology); 2) a belief in the importance of entering labor market increased the likelihood of mothers' employment by 1.158 times (employment attitude); 3) the belief in enriched human capital increased the likelihood of mothers' presence in the labor force by 60.7 percent (employment attitude); and 4) the belief that the demands of childcare and housework made it difficult to engage in paid work reduced mothers' likelihood of workforce participation by 59.2 percent (motherhood ideology).

Although not statistically significant, the following factors predicted an increase in likelihood of a mother's participation in the labor force: the association of positive meaning with maternal employment increased the likelihood of participation by 61.6 percent (motherhood behavior), and mothers

Table 6. Logistic regression of employment decisions

Variable	<i>n</i>	B	S.E.	Sign.	Exp(B)
1. Motherhood ideology	412				
1. Taking care of children themselves		−0.271	0.261	0.300	0.763
2. Sacrificing themselves		−0.593	0.335	0.077	0.553
3. Accepting childcare by others		1.088	0.304	0.000***	2.968
4. Thinking motherhood as nature		0.287	0.314	0.360	1.333
Constant		−0.059	1.292	0.964	0.943
2. Motherhood behavior	410				
1. Positive meaning about maternal employment		1.606	0.455	0.000***	4.981
2. Shared responsibility in parenthood		−0.346	0.317	0.274	0.707
3. Taking precedence of motherhood identity		−0.143	0.253	0.572	0.867
4. Housework duty affected work		−1.481	0.324	0.000***	0.227
Constant		1.742	1.516	0.251	5.709
3. Employment attitude	363				
1. Positive values about work		−0.629	0.409	0.124	0.533
2. Importance of entering labor market		1.689	0.355	0.000***	5.413
3. Enriched human capital		0.566	0.221	0.010**	1.761
4. Family factors affecting work performance		0.505	0.270	0.062	0.886
5. Sufficiency of work salary		−0.121	0.224	0.590	0.710
6. Family-friendly work environment		−0.343	0.186	0.066	0.064
Constant		−2.742	1.390	0.049*	0.064
4. Gender role attitude	414				
1. Labor-division by gender		−0.879	0.327	.007**	0.415
2. Gender ideology transmission across generations		−0.014	0.259	0.958	0.986
3. Inherent differences between genders		0.409	0.235	0.081	1.506
4. Gender difference between housework division and employment planning		−0.247	0.352	0.483	0.781
Constant		3.328	1.073	.002**	27.875

Employment decision: not working = 0; working = 1.

* $p \leq .05$; ** $p \leq .01$; *** $p \leq .001$; Nagelkerke R square = .225.

who had a higher level of education were 13.2 percent more likely to participate in the workforce. On the other hand, mothers who had gendered division of labor within their households were 25.7 percent (gender role attitude) less likely to participate in the labor force (see Table 7).

Discussion

This study utilized purposive sampling in Taipei, Taiwan. Since the two groups of mothers were significantly different in terms of their education, income, and number of children, the comparison between married and single mothers must be interpreted with caution. The sample sizes were large enough; therefore, the results should be appropriate for future reference, particularly in studies about Taiwanese women's employability.

Effect of marital status

In this study, marital status showed no statistically significant effect on employment decisions ($\chi^2 = 3.123$, d.f. = 1, $p = 0.077$). Furthermore, the inclusion of this major variable in this study did not achieve statistical significance in the logistic regression. This finding might be related to the

Table 7. Logistic regression of significant factors in each scale on employment decisions ($n = 390$)

Independent variable	B	S.E.	Sign.	Exp(B)
Acceptance of childcare by others	0.844	.356	.018*	2.326
Importance of entering labor market	.769	.324	.018*	2.158
Enriched human capital	.474	.220	.031*	1.607
Housework affected work	-.897	.322	.005**	.408
Positive meaning of maternal employment	.480	.515	.351	1.616
Education level	.124	.142	.385	1.132
Labor-division by gender	-.296	.290	.307	.743
Marital status (0 = not married, 1 = married)	-.554	.369	.133	.575
(Constant)	-2.715	2.003	.185	.066

Employment decision: not working = 0; working = 1.

* $p \leq .05$; ** $p \leq .01$.

$\chi^2 = 58.95$, $p < .05$; Nagelkerke R Square = .225.

Taiwanese culture, which encourages men but not women to seek employment, regardless of their marital status. A similar result was found in a study by Caputo and Dolinsky (1998), which indicated that marital status had no significant impact on women's participation in the workforce.

The findings also revealed that mothers were flexible in their employment decisions. They chose to work after considering such factors as child care, their human capital in terms of work experiences and skills, family and work balance, and their personal views on working. The Taiwanese women in this study might not perceive marital status as a determining factor when choosing to be employed. In the initial logistical regression analysis, only one factor of motherhood ideology or gender role attitude was significant. However, two factors were significant in employment attitude and motherhood behavior. In fact, even the two significant factors in motherhood behavior were directly related to employment. These significant factors were related to the personal accomplishments that could lead to self-actualization.

Another noteworthy factor was that the married mothers in this study had a significantly greater number of children than the single mothers. Having a working spouse could contribute to the mothers' decision not to work. Similarly, having more children also could serve as a factor motivating married mothers to stay home to care for their children. This finding encourages future researchers to gauge family responsibilities based on the number of children in the family, as well as the age of these children, as an indicator of the children's dependence on adult caretakers and maternal responsibilities in the household. These explanations were consistent with the finding that single mothers were more likely than married mothers to engage in job hunts.

Accepting the dual roles

Studies about Asian women found that they prefer to take care of their own children and not delegate the responsibility of childrearing to another party (Holloway et al., 2006; Lee and Keith, 1999). Although it has been purported that Taiwanese women also prefer to care personally for their children (Chien and Yi, 2002; Du, 2007; Yu, 2005), the results in this study do not support that this preference would affect mothers' employment decisions. Rather, if external childcare were acceptable and available, then mothers would elect to enter the labor force. The findings from this study support the pragmatists' motherhood ideology that mothers will rearrange their work schedules and childcare, or even change jobs, in order to balance work and family. For example, this study indicates that 'acceptance of

childcare by others' will increase the likelihood of participating in the work-force by 1.326 times which confirms the pragmatists' motherhood ideology as suggested by Hattery (2001).

Women in Taiwan are changing their attitudes towards entering the labor market. They consider employment important because it increases their economic independence and enhances their self-actualization. As reported by Volling and Belsky (1993), self-actualization in job performance may affect women's employment decisions. Therefore, when mothers feel that their contributions to the labor force are important, they will seek employment.

In contrast, conflicts between housework duties and work responsibilities tended to affect a mother's employment decisions. Our final logistic regression model demonstrated that mothers who felt that housework would affect their work were 59.2 percent less likely to choose employment when compared to mothers who did not feel that housework would affect their work. This result supported Yang's (2003) assertion that 'working outside will hurt family' was perceived as a barrier to mothers who sought employment.

Important human capital variables

In this study, the mothers with lower levels of educational attainment were less likely to consider employment opportunities than the mothers with higher educational attainment. Low education levels negatively affected the desire to seek employment because these mothers might not get a significant monetary reward to offset the time they directed away from their family responsibilities and into their work obligations. Although income as a variable was not included in the logistic regression analysis, it was assumed that mothers with higher salaries might be more willing to hire external help in order to alleviate the burdens of domestic labor. Mothers with higher human capital levels regarded employment as an added value to their lives, because they could achieve independence and a better quality of living.

Many studies confirmed that education and salary are significant determinants of women's work status (Duncan and Prus, 1993; Eggebeen, 1988; Eyland et al., 1982). However, our data showed that the mothers' employment decisions were influenced more by their employment attitudes than by their educational attainment or income levels. These findings confirmed Greenstein's (1989) observation that experiences affected attitudes and positive employment attitudes led to successful employment.

Women's work experience contributes to the development and establishment of stable labor force participation. Studies show that the amount

of experience accumulated, the timing of the employment, and the volatility of that experience influence women's labor force attachment (Alon et al., 2001). It is possible that women who possess more work experience exhibit higher levels of productivity and command higher earnings (De Vos and Arias, 1998). Although marital status was not proven to be significantly related to employment decisions, other findings supported the idea that a woman's attitude toward employment affects her employment decisions.

Practice implications

The findings in this study have important implications for understanding mothers' employment in Taiwan. The researchers found that marital status and employment decisions were not significantly related. Therefore, both married and single mothers would consider employment if the environment supported this outcome. This finding could also refute several prevalent myths about single mothers. For instance, it negates the assertion that single mothers are always unemployed or dependent on welfare. Contrary to these misconceptions, our study found that employability was closely related to human capital and self-actualization for those with a positive employment attitude.

Our findings revealed factors to make predictions about the employment decisions of mothers. Factors that were positively associated with participation in the workforce included women's acceptance of childcare from others, belief in the importance of entering the labor force, and perception that work experience and work skills were inadequate. The belief that the demands of childcare and housework interfered with the ability to work outside the home was significantly associated with not participating in the paid workforce. Two factors were close to being significant in the initial logistic regression and could be of interest in future studies. One factor was to encourage spouse's participation in shared family household responsibilities. The other factor was to create family-friendly employment assistance programs, which was supported by Yu's (2005) findings as well. When high quality and affordable day care could be provided, as Silverstein (1991) proposed, employment workshops could focus on helping women find resources to support their dual roles in their family and workplace. Since employment decisions were affected by a combination of factors including employment attitude, motherhood behavior, motherhood ideology, and gender role attitude, these workshops should deliver contents that identify women's strengths in handling all of these aspects in their lives.

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