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How the Tax Reform on the Special Exemption for Spouse Affected the Work-Hour Distribution

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**Highlights**

- Part of the special exemption for spouse was abolished in 2004 in Japan.
- This study examines the impact of this tax reform on the work-hour distribution.
- The tax reform increased work hours among low-income married women.
- The reform added a new threshold to the conventional thresholds around 1 million yen.
- The mass point at around 1 million yen became more conspicuous after the tax reform.

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