



# An Equal Right to Inherit? Inheritance Rights and Gendered Intergenerational Transfers in South Korea, 1971–2010

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## Abstract

Despite amendments to inheritance laws aimed at promoting gender equality in many countries, the effectiveness of gender-equal inheritance rights remains uncertain. This study focuses on South Korea, which reformed inheritance rights toward gender equality in 1991. The research uses data from two nationwide household surveys to examine intergenerational transfers (inheritance and inter vivos gifts) over a 40-year span (1971–2010) and categorizes three groups on the basis of when the heirs' father died: before reform, shortly after reform, and long after reform. Results reveal that the gender gap in intergenerational transfers did not narrow—even after reform—among the small number of individuals who reported receiving inheritance or gifts. Inter vivos gifts became a more prevalent method of passing wealth to sons shortly after reform. Equal legal shares also proved ineffective in dividing inheritance, as many households continued to experience unequal division through wills and family negotiations. These findings highlight that eliminating discriminatory clauses in inheritance laws is just the initial step toward achieving gender equality in intergenerational transfers, with norms and cultural contexts often taking precedence over legal reforms.

## Keywords

inheritance, intergenerational transfer, inheritance law, gifts, gender equality

When it comes to intergenerational transfers from parents to their adult children, a wealth of research has shed light on a persistent gender gap (Deere and Doss, 2006; Doss et al., 2019). These studies bring to the forefront a consistent bias favoring sons over daughters, evident in various forms of financial transfers. This gender inequality extends beyond such formal and taxable assets as land ownership, property rights, assets, and inheritance, to encompass informal and nontaxable transfers like dowries, regular financial support, and in-kind assistance (Wright, 2016).

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Within this broad range of intergenerational material transfers, inter vivos gifts and inheritance emerge as crucial conduits for distributing wealth among different adult generations (Kohli, 2004), often resulting in disadvantages for women (Bose and Das, 2017). The establishment of equitable legal arrangements may play a crucial role in mitigating potential gender discrimination in financial transfers. However, despite some remarkable achievements in eliminating gender-discriminatory clauses from inheritance laws in certain countries to narrow the gender gap in wealth accumulation, our understanding of gendered intergenerational transfers over a long period remains limited. Specifically, a comprehensive understanding of how equal inheritance rights influence gender equality across various channels of intergenerational transfer is needed, especially encompassing two important pillars of taxable transfers: inheritance and inter vivos gifts (Kohli, 2004; Angel and Mudrazija, 2011).

To address this knowledge gap, this study turns to South Korea (“Korea” hereafter) because of its long-standing patriarchal and patrilineal practices (for details, see Das Gupta and Shuzhuo, 1999) and rapidly changing gender norms toward gender egalitarianism or even daughter preference (Chun and Das Gupta, 2022). Intergenerational transfers in the country are also important, considering the changing landscape of its economic growth from a developing to a developed country and its shift to a rapidly aging society—where the population aged 65 and older is projected to be 25.5% by 2030 and 40.1% by 2050 (Korean Statistical Information Service, 2021). In addition, Korea reformed its inheritance law in 1991, removing a gender-discriminatory clause, which is worth investigating.

This study explores two channels of intergenerational transfer between fathers and children—inter vivo gifts and inheritance—and how the gender gap in intergenerational transfers has changed over time, specifically before and after the inheritance law reform. The study uses Korean Longitudinal Study of Aging (KLoSA) data from 2006 to 2020 on 4,637 individuals divided into three groups on the basis of when the heirs’ father died: before reform, shortly after reform (0–10 years), and long after reform (10–20 years). It describes the patterns of inheritance and gifts over 40 years and provides a supplementary analysis of people’s experiences with the distribution of inheritance in households using a cross-sectional survey in 1996. Using data from 280 individuals who received an inheritance from their father, the study further examines how inheritance was distributed on the basis of law, wills, or family pacts, and whether heirs viewed the distribution among siblings as egalitarian.

This study makes several contributions to the literature. First, a growing number of studies have suggested that power dynamics among siblings may not be gender equal, with women often largely disinherited under patrilineal norms (Agarwal, 1994; Conley, 2004; Rao, 2007; Bélanger and Li, 2009; Doss et al., 2019). This study adds to the literature by examining the impact of legal reforms promoting gender equality in the context of shifting patriarchal norms,

which subsequently influence demographic patterns. In addition, it is among the few studies on the subject conducted outside of Europe and India, where most inheritance research has previously been focused. Furthermore, it delves into the interconnected nature of intergenerational transfers via two primary channels—inheritance and inter vivos gifts—and provides a comprehensive, gendered perspective on financial transfers throughout an individual's life. This research effectively utilizes available sources to address the lack of gender-stratified national statistics on inheritances.

## I. Background

### 1. Gender gap in inheritance and inter vivos gifts

Women's disadvantages in intergenerational financial transfers in households often stem from patrilineality and patrilocality, whereby family lineage descends through the male line and a young couple is expected to live in the paternal home of the groom (Kaser, 2002). This may result in the justification of depriving daughters—particularly married daughters—of inheritance rights, especially in agrarian societies in which most inheritances are land, as daughters would leave the community (and land) upon marriage.

The nexus of gender inequality in wealth transfers can be understood across different types of intergenerational transfers over the life course. Sometimes, underinvestment in one channel of intergenerational transfers may even out with overinvestment in another, resulting in each child receiving the same amount of investment from parents, after accounting for multiple channels. For instance, Bose and Das (2017) and Roy (2015) found that India's inheritance law reform toward gender equality did not increase parents' land inheritance to daughters directly, but instead increased parents' investment in their daughter's education and contribution toward their daughters' dowries at marriage. Likewise, a child who has already received inter vivo gifts might receive a smaller bequest, as parents may want to even out the total amount of intergenerational transfers across children over their lifetime (Wineman and Liverpool-Tasie, 2019). Conversely, if assets are complementary or if rates of return are exclusively higher for boys than girls, then parents might choose to concentrate all their assets on one heir, typically sons in patrilineal societies (Roy, 2015). In this case, gender gap in one form of transfer would be compounded by gaps in other forms.

When considering the design of a legal framework aimed to ensure equal inheritance rights, a key question arises: Will changes in inheritance rights lead to a fair distribution of intergenerational transfers among children throughout their lives? On one side of the spectrum, if inheritance rights guarantee an equal share for both sons and daughters, children would receive an equal portion from their parents, regardless of any prevailing patrilineal customs.

Conversely, if parents seek to compensate for the smaller inheritance given to sons, they may opt to provide more inter vivos gifts while alive, adhering to existing patrilineal customs.

2. Inheritance law in Korea and intergenerational transfers

The current inheritance scheme in Korea is gender equal, allowing for divisible inheritance; however, it also embraces full testamentary freedom, whereby the deceased can still choose to leave the entire inheritance to a specific child or a third person through a legally recognized will. That said, only 3%–5% of individuals were reported to have left wills upon their death; this is primarily because of the legal requirements for validity, including the deceased’s signature, name, date, and address, compounded by the fact that people in Asia rarely plan end-of-life matters (Son, 2021). In addition, even in the absence of a legal will, the remaining family members can still opt to divide inheritance unevenly with the consensus of all legal heirs and by obtaining formal disclaimers from individuals entitled to inheritance rights. If neither a will from the deceased nor consensus among family members exists, the distribution is supposed to adhere to legal arrangements, often culminating in a court battle among siblings over inheritance.

In Korea, inheritance rights have evolved over time (Table 1). Before 1961, a patriarchal family-head system mandated impartible inheritance for the first son upon the father’s death. Amendments in 1961 introduced divisible inheritance, with sons receiving higher shares than daughters and the first son having the highest priority. Unmarried daughters were prioritized over married daughters, as unmarried daughters remained under the father’s family registry. However, in 1978, amendments allowed unmarried daughters an equal share, alongside unmarried sons. This was followed by the current inheritance law—effective since January 1991—that mandates equal distribution among all children regardless of birth order, gender, or marital status.

Table 1. Inheritance law reforms in Korea

Phase	Entitled share (%) of inheritance to each child			
	First-born son	Other son	Unmarried daughter	Married daughter
1950–1960	100	0	0	0
1961–1977	100	67	33	17
1978–1990	100	67	67	17
After 1990	100	100	100	100

**Note:** Figures indicate the entitled share of inheritance to children relative to an eldest son.  
**Source:** Adapted from Gam et al. (2020).

Although inheritance and inter vivos gifts may differ in their purpose and effects in family wealth distribution, they are intricately connected in empirical and institutional terms (Kohli, 2004). Inter vivos gifts—primarily directed to households that are also inheriting—strategically reduce the size of the bequest.

This reduction could be a deliberate move by parents aiming to minimize the total tax amount under standard taxation rules (Joulfaian, 2005). Given this complex interplay, Korean law has adjusted its definitions of what qualifies as a gift and what is considered inheritance for tax purposes over time (Table 2). According to recent law, gifts given within 10 years of the giver's death may be subject to double taxation: once as gifts when the giver is alive and possibly again as inheritance after the giver's death, provided the amount is not exempt. Table 2 provides further insight into deductions and progressive tax rates over time. While parents are primarily motivated by tax exemption when navigating gifts and inheritance, real-world observations indicate that sons—especially first-born sons—receive more gifts and assets in-kind than potentially undervalued and delayed financial compensations for daughters (Gollac, 2013; Bessière and Gollac, 2023). Yet, the relationship between inheritance and inter vivos gifts in Korea remains largely unexplored.

**Table 2. Tax reforms for inheritance and gifts in Korea**

Exemptions of gifts from inheritance tax					
Until Dec. 31, 1990		Jan. 1, 1991 to Dec. 31, 1998		From Jan. 1, 1999	
Gifts transferred >3 years before the giver's death		Gifts transferred >5 years before the giver's death		Gifts transferred >10 years before the giver's death	
Statutory marginal tax rates					
Until Dec. 31, 1996		Jan. 1, 1997 to Dec. 31, 1999		From Jan. 1, 2000	
Inheritance tax					
< €33,765	10%				
< €168,825	20%				
< €371,415	30%	< €67,530	10%	< €67,530	10%
≥ €371,415	40%	< €337,650	20%	< €337,650	20%
Gift tax					
< €13,506	10%				
< €101,295	20%	< €675,300	30%	< €675,300	30%
< €202,590	30%	< €3,376,500	40%	< €2,025,900	40%
≥ €202,590	40%	≥ €3,376,500	45%	≥ €2,025,900	50%
<b>Notes:</b> Rates are the percentages taxed for each indicated rate level (converted from Korean won to euros). Transfers become taxable from €33,765 for a child and €337,650 for a spouse (as of 2024), with varying exemptions based on age, disability, and other asset ownership. If a gift transfer occurs close enough to the giver's death, it counts toward inheritance for tax purposes and is subject to both gift tax and inheritance tax. In the coding of this study, I considered a transfer as a gift only if it fell beyond the criteria for the application of inheritance tax transfers. This approach takes into consideration that gifts are often used to minimize inheritance tax.					

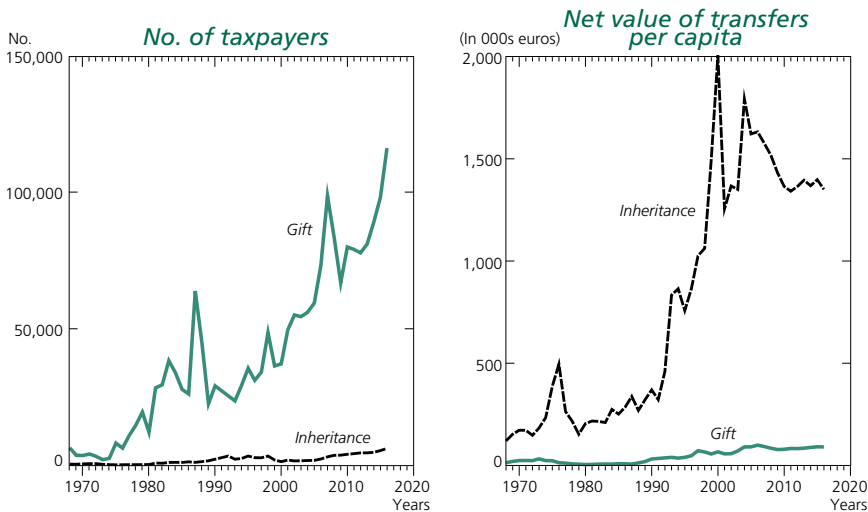
Korean society traditionally had deeply embedded Confucian values alongside a strong son preference. However, a growing number of recent studies have revealed that son preference has diminished in Korea with the country's development and urbanization, and with increased women's educational attainment and labor market participation (S. H. Yoo et al., 2017; E. J. Choi and Hwang, 2020; Jung and Jung, 2021). Consequently, the gender gap in educational spending and household chores has significantly narrowed (E. J. Choi and Hwang, 2020). With the rapid economic growth in the 1990s to 2000s,

the proportions of households transferring family wealth to the next generations soared. However, few studies have explored gender equality in taxable financial transfers, apart from studies by Yoo (2020) and Kim and Lim-Soh (2024), which found that sons still received the lion's share of inheritance from parents during the late 2000s through the late 2010s. To my knowledge, no study has examined the historical patterns of intergenerational financial transfers, especially before 2000.

### 3. Intergenerational financial transfers in Korea

Both inheritance and gifts have increased rapidly since the 1990s, but to a greater extent for gifts (Figure 1). In general, the number of inheritance taxpayers rose continuously, especially in the early 1990s and the late 2000s; the exception was in the late 1990s, when Korea experienced the Asian financial crisis in 1997. Gift taxpayers have shown a steeper increase than inheritance taxpayers since the mid-1990s, and by 2016, the number of gift taxpayers reached more than 20 times that of inheritance taxpayers.

Figure 1. Trend of inheritance and inter vivos gifts



**Note:** The net value of transfers was calculated by deducting the effective tax rate from transferred values, adjusting each year's dollar values with the GDP deflator, and then converting to euros.  
**Source:** National statistics from the Korean Statistical Information Service.

Various factors may explain the abruptly rising trend of inter vivo gifts. First, the increase can be attributed to developments and demographic changes in Korea (Park, 2021). Since 1990, inheritance and gifts have soared because of the rapid economic growth and the aging population of potential testators or givers (Park, 2021). With rapid industrialization and urbanization in the 1960s–1980s, Korea moved away from a land-based and patrilocal agrarian economy toward an income-based and industrialized economy (Chung and

Das Gupta, 2007). This change may have led to a boost in the frequency of transferring liquid assets between family members.

Second, gifts surged more than inheritance since the 1990s partially because real estate tax rates and capital gains tax on people who own more than one home were rapidly increasing. Thus, people started to look for another way to transfer their property, rather than sell in the market and pay high taxes (J. Lee, 2022). Third, Korea has the world's second-highest inheritance tax (next to Japan), with the current maximum statutory inheritance tax capped at 50% (Cole, 2015). The statutory tax rate for the inheritance of more than three billion Korean won (approximately €2 million) is 50%, which may induce affluent parents to start transferring assets to their children as early as possible to reduce the total amount of inheritance tax payable all at once.

More importantly, rapid economic development and urbanization in Korea have inflated housing prices much faster than urban wages and the consumer price index (K.-H. Kim and Mills, 1988). As a long-standing tradition in Korea dictates that a groom gets a house upon marriage while a bride pays a dowry, the economic resources of parents would play an increasingly decisive role in their children's marriage (K. Kim, 2017). These factors may have played a huge role in the increase of inter vivos gifts to children from parents after the 1990s, particularly when children marry and leave home.

Despite the rapid increase in intergenerational transfers to children, until recently, Korean central and local governments had shown little interest in adding a land-based, gender classification or indicator that depicts the level of economic inequality between men and women (C. Lee, 2021). Additionally, gender-disaggregated national-level data on inheritance and gifts in Korea are unavailable. This study aims to fill this gap in the literature by investigating whether gender-egalitarian inheritance reform has brought equal inheritance division or has rather led to increasing inter vivos gifts to sons. Since inter vivos gifts have become a more frequent channel for intergenerational transfers, the role of equal inheritance rights may not be substantial in ensuring gender equality in family transfers if the gender gap persists or worsens in regard to gifts.

## II. Data and method

### 1. Data

This study relied on two Korean household data sets to examine intergenerational transfers within families from 1971 to 2010. The first data set used is KLoSA, which includes seven waves of biannual, household panel data collected between 2006 and 2020. The baseline sample includes 10,254 individuals aged 45 and older; the household response rate was 70.7% and the within-household response rate was 75.4% (Jang et al., 2009). The KLoSA survey is well suited for this study because it is the only publicly accessible

data set that asks about individuals' retrospective inheritance and gift experiences throughout their lifetime, as well as information about sibship, parents' death, and basic demographic characteristics.

I restricted the sample to individuals whose father died between 1971 and 2010, allowing for the potential receipt of inheritance during this period. Out of 10,351 individuals with a deceased father in all KLoSA waves, 3,093 (29.9%) were excluded because of unavailability of the year of father's death across all waves and another 2,566 (24.8%) because their father's death did not fall within the specified study period. These exclusions left a sample of 4,692 (45.3%) individuals who experienced their father's death between 1971 and 2010.

For my analysis, I focused on transfers from fathers, excluding transfers from mothers because mothers did not play a primary role in intergenerational transfers during the analysis period. For example, across all KLoSA waves, only 7.3% of transfers came from mothers, compared with 53.5% from fathers, 34.1% from spouses, and the remainder from other family members. This discrepancy can be attributed to older women's limited homeownership in Korea—a common trend in other Asian countries, where more than half of homeownership is still registered in the name of men rather than women (C. Lee, 2021). Additionally, the employment rates of married women in Korea are relatively low (D. Kim, 2023), indicating they may have fewer personal financial savings. Therefore, I chose the death of the father—not the mother—as the eligibility criterion to restrict the sample.

I constructed the data retrospectively, comparing father's death with the year of receiving transfers over an individual's lifetime, recorded in a more recent panel data set. To prevent overcounting the same transfer, repeated survey responses on the same type of transfers across multiple survey years were not counted. After missing values for socioeconomic characteristics (2.0%) were dropped, the final sample included 4,637 individuals, of whom 293 received inheritance and 130 received inter vivos gifts from their father. Most respondents (91.7%) did not receive any transfers; the low rate of intergenerational transfers could be explained by such factors as high inheritance and gift taxes, costly funeral and burial expenses (Global Property Guide, 2016), and income insecurity among Korean older adults, as well as insufficient coverage of pensions (Byun, 2024). Because the data are retrospective, recent gifts are more likely to have been recalled and declared in the survey. Additionally, the data set has limitations in capturing recent demographic changes in Korea, such as low fertility, smaller sibship sizes, and increased women's financial independence, as older cohorts might have experienced father's and siblings' deaths earlier than younger cohorts, potentially masking the recent demographic transition experienced by the latter.

The second data set used is the Korean Household Panel Study (KHPS) from 1996, a nationally representative survey conducted by the Korea Social



Science Data Archive. Out of the 6,729 individuals surveyed, 280 reported receiving inheritance from parents between 1971 and 1996. The survey specifically inquired about the factors that most influenced the decision-making process among legal rights, wills, family negotiations, and others, for those who received inheritance. Additionally, the survey asked the recipient how equally the actual inheritance was distributed among their siblings (equal distribution vs. some receiving a larger portion). These data were used for descriptive analysis, providing further insight into the dynamics of inheritance distribution through various channels.

## 2. Measures

### *Dependent variables*

Two variables measured intergenerational transfers: whether the respondent received taxable inheritance or gifts from their father and the value of transfers adjusted with GDP deflators and converted to euros. I coded inheritance and inter vivos gifts by comparing the timing of transfers to the year of father's death, taking into consideration the cut-off for counting gifts toward inheritance in the corresponding legal phase (see Table 2) to account for tax motives.

### *Independent variables*

I coded the period of father's death into three categories: before reform (1971–1990), shortly after reform (1991–2000), and long after reform (2001–2010). To capture the change in daughter's inheritance or gifts postreform relative to son's, the model includes interaction terms between period of father's death variables and gender, as well as the gender variable itself.

### *Socioeconomic characteristics*

I selected variables identified as important in previous literature on inheritance and gifts (Joulfaian, 2005; Roy, 2015; D. Kim and Lim-Soh, 2024): age, region (binary variable equal to 1 if living in metropolitan area), father's and mother's education (binary variables equal to 1 if individual received formal schooling), respondent's education (binary variable equal to 1 if individual completed high school or more), marital status (binary variable equal to 1 if currently married), log of annual family income (in thousands of euros), and the numbers of daughters and sons in the family.

## 3. Analysis

To understand the changes in inheritance and gifts from fathers to children before and after the 1991 reform, this study employed two descriptive analyses. First, I used ordinary least squares (OLS) regressions to examine the association between intergenerational transfers and the period of father's death by gender, primarily because of their simplicity in calculating predicted values

of estimates. Specifically, intergenerational transfers (occurrence and amount) were regressed on the period of father's death (before reform [the reference group], shortly after reform, and long after reform), gender (daughter), and their interactions, while controlling for socioeconomic variables of the child. The predicted probabilities and values of inheritance and gifts were calculated by gender and the period of father's death through the linear probability models and OLS regressions, with other socioeconomic characteristics held at their means. Robustness was checked using logistic regression for the binary occurrence variables and tobit regression for the amount variables; I especially used tobit analysis (a censored regression model) for a robustness check given that more than 90% of the sample had a zero amount for intergenerational transfers. It is important to note that this analysis should not be considered as indicating causality, as the model did not control for macro-level societal changes, such as skyrocketed real estate prices or economic growth, which might have affected sons and daughters differently. Nevertheless, this regression clearly illustrates the short- and long-term trends of intergenerational transfers after reform compared with before, utilizing a microdata set.

Second, using KHPS data on the 280 individuals who received inheritance, I demonstrate the factors influencing the decision-making process of inheritance distribution in households—such as legal arrangement, wills, and family negotiation—in each legal phase, varying by children's different inheritance rights. Furthermore, I show how equal the respondents felt the process was by each method and legal phase.

### III. Results

#### 1. Sample description

Table 3 outlines the KLoSA sample characteristics by time of father's death, while Table 4 compares individuals who received each type of transfer to those who did not. The cohort who experienced their father's death earliest tends to be the oldest individuals with the lowest socioeconomic background, while the cohort who experienced their father's death latest tends to be the youngest with the highest socioeconomic background, reflecting Korea's economic growth over generations (Table 3). In contrast, the percentages of sibship sizes do not vary much across the groups, likely influenced by the mixed effects of bereavement among older respondents and recent demographic transition in Korea experienced among younger respondents. What remains consistent across both recipients of inheritance and gifts is that they were more likely than their non-recipient counterparts to reside outside metropolitan areas, have higher education levels, be currently married, and have more sons and fewer daughters, and be less likely to come from a one-child family (Table 4).

**Table 3. Korean Longitudinal Study of Aging sample description by time of father's death ( $N = 4,637$ )**

Variable	Time of father's death		
	Before reform	Shortly after reform (0–10 years)	Long after reform (>10 years)
	%/mean (SD)	%/mean (SD)	%/mean (SD)
<i>n</i>	2,395	1,233	1,009
<b>Intergenerational transfers</b>			
Inheritance received from father	5.9	6.3	7.4
Inheritance value among recipients (in 000s)	€7.4 (27.9)	€14.7 (68.6)	€10.8 (13.9)
Gift received from father	2.1	4.5	2.5
Gift value among recipients (in 000s)	€35.1 (121.4)	€14.7 (51.1)	€14.0 (25.9)
<b>Gender</b>			
Daughter	51.6	51.9	54.6
<b>Socioeconomic characteristics</b>			
Age	64.4 (10.0)	61.2 (9.0)	58.6 (7.9)
Metropolitan area	78.0	82.2	82.2
Father with schooling	44.1	50.5	60.0
Mother with schooling	25.7	32.8	38.9
High school or more	44.0	55.0	66.8
Currently married	81.5	83.1	87.2
Annual family income (in 000s)	€19.7 (17.8)	€23.9 (20.6)	€28.3 (23.0)
Number of daughters	2.3 (1.5)	2.4 (1.6)	2.4 (1.5)
Number of sons	2.2 (1.3)	2.4 (1.4)	2.4 (1.4)
<b>Notes:</b> SD = standard deviation. The value of inheritance/gift and family income was adjusted with GDP deflators and converted to euros.			
<b>Source:</b> Korean Longitudinal Study of Aging, 2006–2020.			

## 2. Inheritance and inter vivos gifts

In Figure 2, which presents predicted probabilities and transfer values from the regression analysis, daughters consistently faced a disadvantage relative to sons in inheriting and receiving inter vivos gifts from their father. The gender gap in predicted probabilities of receiving inheritance remained above 10% across the groups by timing of father's death and this disparity did not significantly narrow even after the 1991 reform. In terms of inheritance values, the gender gap widened after the reform, although the postreform difference was not statistically significant at  $p < .01$  in the regression.

Concerning inter vivos gifts, the analysis reveals that daughters not only faced a disadvantage relative to sons in receiving gifts but that this trend significantly worsened shortly after the 1991 reform. The predicted probability of sons receiving inter vivos gifts increased to 8.74% shortly after the reform, compared with 0.65% for daughters, which indicates a significantly widened

Table 4. Comparison between recipients and nonrecipients of intergenerational transfers (N = 4,637)

A. Inheritance

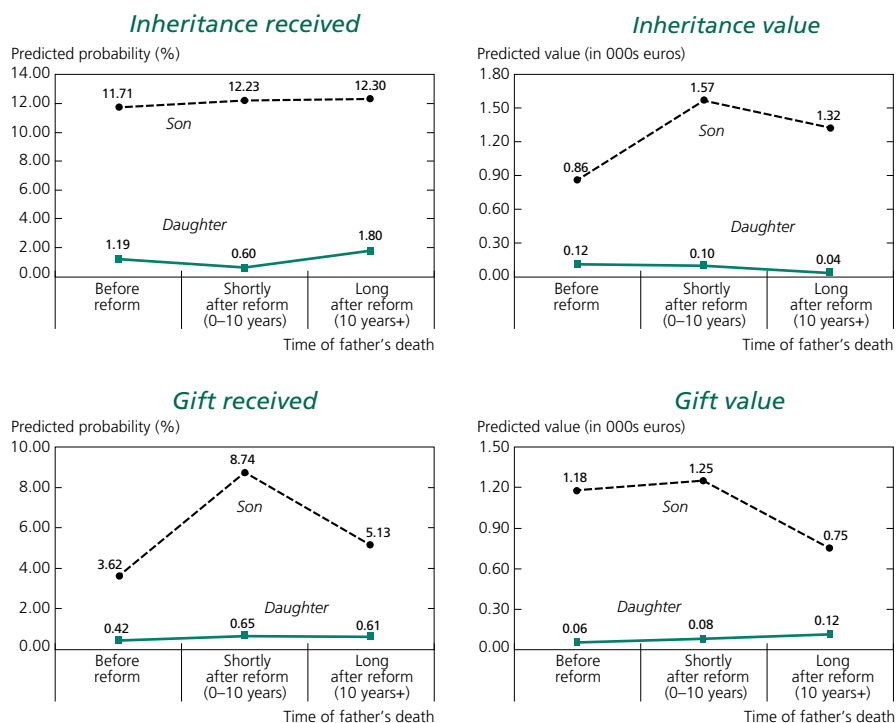
Variable	No inheritance	Any inheritance			
		Before reform	Shortly after reform	Long after reform	Total average
	%/mean (SD)	%/mean (SD)	%/mean (SD)	%/mean (SD)	%/mean (SD)
<i>n</i>	4,344	140	78	75	
Daughter	55.1	8.6	7.7	21.3	11.6
Age	62.5 (9.7)	62.1 (7.6)	59.8 (7.6)	55.2 (6.2)	59.7 (7.8)
Metropolitan area	80.7	60.7	74.4	84.0	70.3
Father with schooling	48.8	45.0	61.5	68.0	55.3
Mother with schooling	30.2	22.1	43.6	44.0	33.4
High school or more	50.8	57.1	74.4	82.7	68.3
Married	82.4	97.9	96.2	89.3	95.2
Annual family income	22.4 (19.9)	23.0 (17.6)	29.4 (17.3)	32.3 (31.1)	27.1 (22.1)
Number of daughters	2.4 (1.5)	2.2 (1.7)	2.0 (1.5)	2.1 (1.7)	2.1 (1.6)
Number of sons	2.3 (1.4)	2.5 (1.2)	2.9 (1.4)	2.6 (1.2)	2.6 (1.2)
One-child family	6.4	6.4	2.6	1.3	4.1
At least one son, one daughter family	48.0	50.0	50.0	46.7	49.1

B. Gift

Variable	No gift	Any gift			
		Before reform	Shortly after reform	Long after reform	Total average
	%/mean (SD)	%/mean (SD)	%/mean (SD)	%/mean (SD)	%/mean (SD)
<i>n</i>	4,507	50	55	25	
Daughter	53.6	10.0	5.5	8.0	7.7
Age	62.2 (9.6)	65.6 (9.2)	63.1 (7.6)	62.2 (8.4)	63.9 (8.5)
Metropolitan area	80.6	66.0	49.1	72.0	60.0
Father with schooling	49.3	32.0	47.3	68.0	45.4
Mother with schooling	30.7	14.0	23.6	28.0	20.8
High school or more	51.6	54.0	58.2	80.0	60.8
Married	83.0	90.0	90.9	96.0	91.5
Annual family income	22.7 (20.2)	19.2 (15.3)	20.0 (17.0)	26.4 (16.9)	20.9 (16.4)
Number of daughters	2.4 (1.5)	2.4 (1.6)	2.0 (1.7)	1.7 (1.4)	2.1 (1.6)
Number of sons	2.3 (1.4)	2.5 (1.2)	3.3 (1.6)	2.9 (1.2)	2.9 (1.4)
One-child family	6.3	6.0	3.6	4.0	4.6
At least one son, one daughter family	48.1	58.0	41.8	40.0	47.7

**Note:** SD = standard deviation.  
**Source:** Korean Longitudinal Study of Aging, 2006–2020.

Figure 2. Predicted probabilities and values of intergenerational transfers from father



**Notes:** Predicted probabilities and values from linear probability models and ordinary least squares regressions of each outcome variable on time of father's death, gender, and their interactions, while controlling for socioeconomic variables such as age, region, father's and mother's education, respondent's education, marital status, log of family income, and numbers of daughters and sons in the family. Regression results are reported in Appendix Table A.1.

**Source:** Korean Longitudinal Study of Aging, 2006–2020.

gender gap compared with prereform (significant at  $p < .01$  in regression). In the longer term, both the predicted probability and values eventually returned to prereform levels; yet, the significant gender gap persisted.

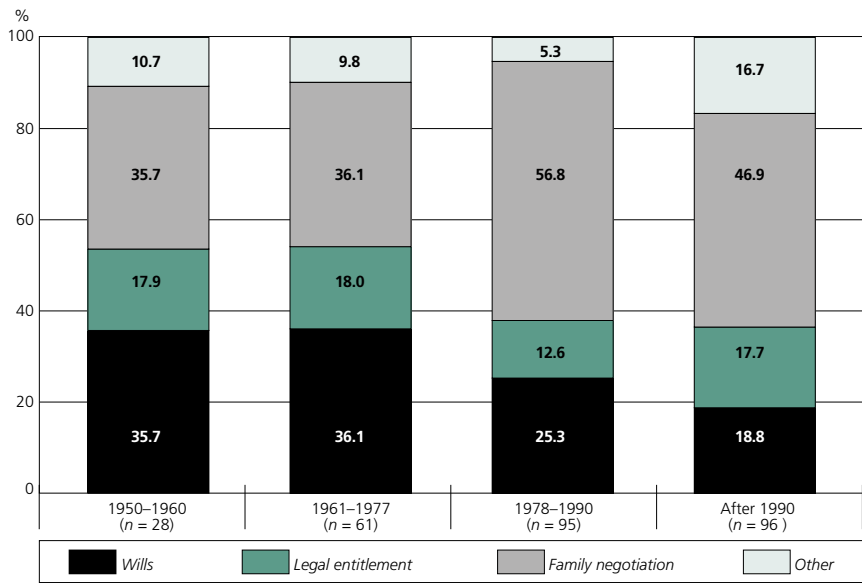
More detailed results from linear probability models and OLS regressions are reported in Appendix Table A.1, which show that daughters' consistent disadvantages in intergenerational transfers—particularly in receiving gifts shortly after the reform—are statistically significant (at  $p < .01$ ). These findings were consistent in robustness checks using logistic regressions for occurrences and tobit regressions for values, with some estimates being even more statistically significant (Appendix Table A.2).

### Inheritance distribution in households

The subsequent analysis explored inheritance distribution within households, drawing on cross-sectional data from 280 individuals who received

inheritance from their parents. As illustrated in Figure 3, distribution based on legal entitlements consistently remained low (less than 20%), with wills and family negotiations being the primary method of inheritance distribution until 1977. A substantial proportion of families had the flexibility to defy legal rights and adjust the proportion for specific children through wills, notwithstanding discriminatory clauses in inheritance rights against daughters. However, the use of wills gradually declined over time, reaching 18.8% after 1990.

Figure 3. Mechanism of inheritance distributions



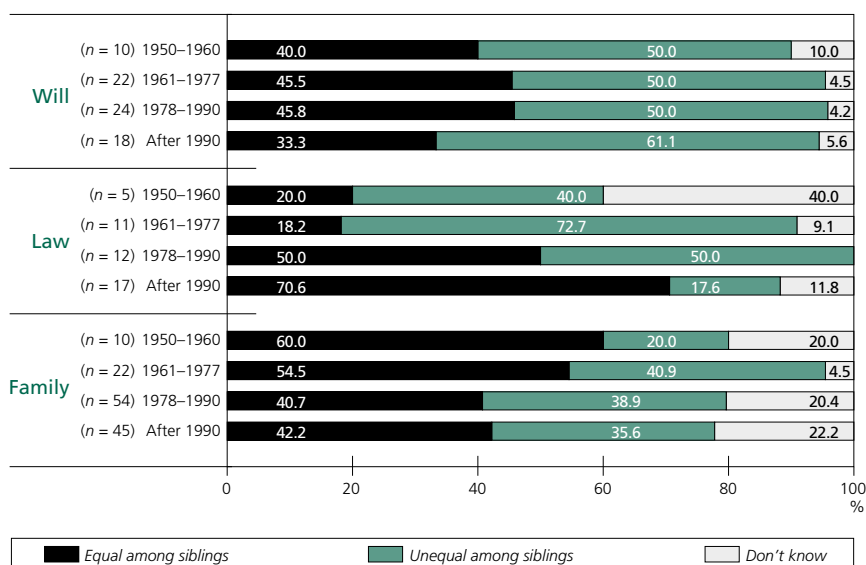
Notes: Each timeline corresponds to the legal phases outlined in Table 1. The sample consists of 280 individuals who received inheritance from their parents between 1950 and 1966.

Source: Korean Household Panel Study, 1996.

Another method to bypass legal entitlements is family negotiation. In Figure 3, 35.7%–56.8% of individuals receiving inheritance reported that inheritance division occurred via family negotiation. Interestingly, family negotiation accounted for the majority of cases since 1978, when daughters started to receive a larger share.

Figure 4 provides insight into equality in the inheritance division process among siblings. Since 1978, when the law allowed two-thirds of the first son's portion to unmarried daughters, dividing inheritance by legal entitlement started to bring about a more equal division among siblings (50.0% in 1978–1990 and 70.6% after 1990). In contrast, wills and family negotiation led to more unequal divisions among siblings since 1978. Unequal division by wills—which was 50% until 1991—increased to 61.1% after 1990, while equal distribution by wills dropped to 33.3% after 1990, from 40.0%–45.8% in previous legal phases. Similarly, family negotiations also led to a decrease in equal distribution among siblings over time.

**Figure 4. Equal inheritance division among siblings by different channels of inheritance distribution**



**Notes:** Each timeline corresponds to the legal phases outlined in Table 1. The sample consists of 280 individuals who received inheritance from their parents between 1950 and 1966.

**Source:** Korean Household Panel Study.

## IV. Discussion and conclusion

This study examines whether women in Korea have received more intergenerational transfers and gained greater leverage in the inheritance division process since 1991, when the law was reformed to equalize inheritance rights among all siblings regardless of marital status, birth order, and gender. The findings suggest that removing the gender-discriminatory clause in inheritance law may not have directly ensured gender equality in family intergenerational transfers. Following the 1990s, gifts became a more common way to transfer family wealth than inheritance in Korea. On the one hand, this trend aligns with economic growth and high taxes on owning multiple homes. On the other hand, it could also be attributed to tax avoidance motives, as parents transfer wealth to their children during their lifetime to stay within tax exemption limits and reduce the total inheritance tax payable at once. Yet, the increase of gifts shortly after the 1991 reform only favored sons, not daughters. The gender gap in inter vivos gifts significantly widened shortly after reform (0–10 years), although it returned to the previous level long after reform (10–20 years).

This pro-son gift behavior could reflect patrilineal norms prevailing during economic development and urbanization in Korea. The socioeconomic status of parents exerts a stronger influence on men's marriage than on women's,

particularly among younger cohorts (K. Kim, 2017). Long-standing patrilineal norms dictate that parents give greater financial support to a son when he marries, whereas a married daughter receives shared property rights for housing through her husband and his family (Peng et al., 2021). This practice is further amplified when housing prices rise much faster than income levels, making it difficult for sons to afford housing with their own income (K.-H. Kim and Mills, 1988). Thus, patrilineal norms, in a broader sense, can perpetuate pro-son gift behavior even after inheritance reform.

Moreover, the inheritance law itself has proven ineffective in protecting women in the inheritance division process. Inheritance law has inherent limitations in its application in a country like Korea that guarantees full testamentary freedom. Few heirs relied on legal rights in family inheritance distribution after the reform. Despite progressing toward gender equality, family negotiation has become the primary means of distributing family inheritance; however, a substantial proportion of inheritors reported unequal division among siblings through family negotiation.

Although a sibling can claim an equal share of inheritance by filing a lawsuit, not many individuals sue their siblings—especially not women, who may not be on equal footing with their brothers under patriarchal and patrilineal norms. A daughter's assertion of her rightful inheritance may offend her family and lead to conflicts with relatives (Khodary, 2018). Despite the steady increase in the number of lawsuits in Korea (from 295 or 7.9% of total inheritance transfers in 2008 to 1,317 or 21.2% of total inheritance transfers in 2018), family lawsuits accounted for less than 5.0% of total inheritance transfers before the mid-2000s (Yang, 2020), which suggests that many disputes in households did not escalate to court battles. Thus, daughters may not have claimed their fair share, leading to sons receiving greater inheritance even in the presence of gender-equal inheritance rights.

Furthermore, it is hard to challenge family wealth arrangements when the legal system—as well as legal professionals—may inadvertently endorse gender inequality (Bessière, 2022; Bessière and Gollac, 2023). The literature on gender inequality in wealth highlights how women face disadvantages within the legal framework, especially within couples. The unequal asset possession between spouses may put women at a disadvantage within the legal framework, as courts have limited authority to redistribute assets upon separation or divorce (Frémeaux and Leturcq, 2020). Legal professionals aiming to minimize taxes by underestimating assets may also inadvertently favor men, negatively affecting women when marriages end, by reducing the size of alimony (Bessière and Gollac, 2023). This implies that eradicating gender discrimination in a single legal domain may not ensure overall gender equality, as existing norms and interconnected policies create ripple effects in other areas.

This study's finding that the total amount of intergenerational transfer in Korea was even more skewed toward sons after the 1991 reform is contrary to



results of previous research in other countries: for example, evidence from the United States showing the compensation effect between bequests and gifts (Wineman and Liverpool-Tasie, 2019), and research in India that found no significant relationship between inheritance and gifts (Deininger et al., 2013). The finding suggests that parents discovered an alternative way to give more to sons through another channel (i.e., gifts) and that patrilineality is still present in Korea until 2010, even after its gender-equal inheritance rights, economic growth, and development. On the other hand, the study's finding aligns with other research from India showing that the provision of equal rights to daughters to inherit Hindu family property did not significantly increase daughters' inheritance (Bates, 2004; Roy, 2015), as legal reforms toward gender equality were stymied by patrilocal norms (Bhalotra et al., 2020).

While it is equally crucial to examine intracouple transfers—specifically between spouses—and how inheritance is distributed when one member of a couple passes away, intracouple dynamics fall outside the scope of this study. Inheritance law in Korea recognizes the contribution of a spouse to the deceased's wealth. In cases where no specific wills exist, the law prioritizes the spouse and children for inheritance over other family members, with the spouse entitled to 1.5 times more inheritance than a child. Because of such factors as the tendency for women to outlive men, age gaps between spouses favoring older husbands, and women generally having fewer financial savings, it is more common in Asia that husbands leave inheritance to their wife than vice versa (Lusardi and Mitchell, 2008; Yeung and Cheung, 2015). Indeed, across all waves of the KLoSA, out of 2,068 individuals with inheritance experience, 34.1% received inheritance from their spouses, with 98.6% of them being widows, highlighting the significant association between widowhood and bequests. Having said that, information on financial transfers to surviving spouses (mostly surviving wives) is not available in KLoSA. This critical aspect warrants attention in future studies, especially considering the increasing importance of widowhood and inheritance in an aging society.

Equally, this study's findings might not fully encapsulate Korea's evolving demographic and societal landscape. First, despite the country undergoing decades of ultra-low fertility rates and a decline in family and sibship sizes, this ongoing demographic transition was likely not reflected in the study sample, given that it comprises adults aged 45 and older and that the financial transfers studied occurred between them and their deceased older parents. In fact, the proportion of one-child families among individuals was less than 6.5%. Second, the rising educational attainment and increased financial independence of women in younger cohorts potentially altered the dynamics of intergenerational transfers. A recent study highlights that the Korean government's expansion of higher education in the 1980s has not only elevated women's educational levels, but also increased women's likelihood of owning property in mid-life (D. Kim, 2023). However, the mothers of inheritors in the KLoSA

sample belong to much older generations that did not benefit from this educational expansion, contributing to the meager numbers of inheritance and gifts from mothers in the sample. Given the possibility that inheritance from mothers might be more directed toward daughters, a future study including transfers from mothers is warranted. Third, a growing number of studies from Korea post-2010s have reported changing norms toward gender egalitarianism and a decrease in parents' preference for sons over daughters (S. Choi and Choi, 2012; Chun and Das Gupta, 2022). As family structures evolve and women achieve greater financial autonomy, the dynamics of gendered intergenerational transfers might undergo significant transformations; future studies should consider younger cohorts to capture these changes in Korea.

This study has several limitations. First, the data lacked information on liquid versus nonliquid assets, the type of assets involved, the respondent's life stage at the time of the transfer, the purpose of the transfer, and how the assets were distributed among siblings; these data limitations prevented a detailed analysis of inheritance or inter vivos gifts. Additionally, the data were retrospective, relying on respondents' memories of intergenerational transfers from their father during their lifetime. A nonnegligible number of individuals were excluded from the analysis because of missing data on timing of father's death. These excluded individuals represent an older cohort than the analysis sample, suggesting a possible selection effect that may have resulted in a greater reflection of young-old individuals from the KLoSA data set in the findings. Recent transfers were also more likely to be recalled and reported in the study—an inherent restriction in retrospective data sets, which requires our caution in interpreting the results. Furthermore, although intergenerational financial transfers extend beyond formal and taxable assets to include informal and nontaxable transfers, information on these comprehensive transfers was not available, especially over a long period. Finally, in both data sets used in this study, few individuals (<10%) reported receiving a transfer. This suggests the possibility of underreporting of inheritance and gifts. That said, the low rates of inheritance receipt align with other studies in Korea. For instance, in 2006 from the KLoSA, only 1.8% of households received an inheritance, and the ratio of inheritance to household wealth in Korea was only 0.7% (Knapp et al., 2021). This is likely influenced by such factors as high taxes, funeral and burial costs, and old-age poverty (D. Kim and Lim-Soh, 2024). The increase in downward financial transfers represents a recent phenomenon in Korea. Given the importance of understanding household dynamics in intergenerational transfers, future studies would do well to delve deeper into these subjects.

Against the backdrop of reducing discrimination against women in wealth accumulation across many countries, equal inheritance rights have been considered a crucial step to remove barriers for women in accessing and owning assets globally. However, equal legal shares may not universally ensure gender equality in intergenerational transfers. In the face of enduring cultural norms,

legal reforms alone may fall short of ensuring gender equality in intergenerational transfers. As Korea faces the challenges of entering a super-aging society with high levels of gender gap in old-age poverty among OECD countries (K. Lee, 2022), it becomes crucial for future studies to explore the understudied realm of inheritance and gifts, particularly among younger generations. This is important for shaping policies that address the pressing issues associated with an aging population and changing familial dynamics.





## APPENDIX

**Appendix Table A.1. Linear probability models/ordinal least squares regressions of each outcome variable on time of father's death, gender, and their interactions, while controlling for socioeconomic variables**

Variable	Inheritance received	Inheritance values (in 000s euros)	Gift received	Gift values (in 000s euros)
	Coef.	Coef.	Coef.	Coef.
<b>Time of father's death (Ref. Before reform)</b>				
Shortly after reform (0–10 years)	0.005 (0.016)	0.706 (0.979)	0.051*** (0.013)	0.073 (0.920)
Long after reform (10+ years)	0.006 (0.018)	0.464 (0.455)	0.015 (0.012)	–0.430 (0.646)
Daughter (Ref. Son)	–0.105*** (0.011)	–0.743 (0.472)	–0.032*** (0.007)	–1.120* (0.663)
Shortly after the reform × daughter	–0.011 (0.017)	–0.722 (0.988)	–0.049*** (0.013)	–0.048 (0.948)
Long after the reform × daughter	0.000 (0.020)	–0.543 (0.422)	–0.013 (0.012)	0.489 (0.759)
Age	–0.001*** (0.000)	–0.006 (0.006)	0.001** (0.000)	0.017 (0.014)
Metropolitan area (Ref. Small city/rural area)	–0.045*** (0.010)	0.015 (0.136)	–0.035*** (0.008)	–0.260 (0.635)
Father with schooling (Ref. Father without schooling)	0.013 (0.009)	0.351*** (0.126)	0.007 (0.006)	0.250 (0.468)
Mother with schooling (Ref. Mother without schooling)	–0.002 (0.010)	0.486 (0.456)	–0.013** (0.006)	–0.366 (0.456)
High school or more (Ref. Middle school education or below)	0.006 (0.008)	0.146 (0.112)	0.008 (0.006)	–0.150 (0.430)
Currently married (Ref. Other)	0.012* (0.006)	–0.051 (0.157)	0.003 (0.005)	0.327 (0.274)
Log (annual family income)	0.004*** (0.001)	0.069* (0.038)	–0.000 (0.001)	0.034* (0.020)
No. of daughters	0.006** (0.003)	0.051 (0.156)	0.003* (0.002)	–0.062 (0.124)
No. of sons	–0.003 (0.003)	0.030 (0.097)	0.003 (0.002)	–0.012 (0.122)
No. of observations	4,637	4,611	4,637	4,626
R <sup>2</sup>	.059	.005	.041	.002
<b>Notes:</b> *** $p < .01$ . ** $p < .05$ . * $p < .10$ . Robust standard errors in parentheses.				
<b>Source:</b> Korean Longitudinal Study of Aging, 2006–2020.				

**Appendix Table A.2. Logistic and tobit regressions of each outcome variable on time of father's death, gender, and their interactions, while controlling for socioeconomic variables**

Variable	Inheritance received	Inheritance values (in 000s euros)	Gift received	Gift values (in 000s euros)
	Logistic	Tobit	Logistic	Tobit
	Odds ratio	Coef.	Odds ratio	Coef.
<b>Year of father's death (Ref. Before reform)</b>				
Shortly after reform (0–10 years)	0.954 (0.151)	–6.508 (11.477)	2.539*** (0.546)	–53.506 (34.734)
Long after reform (10+ years)	0.875 (0.150)	13.398 (9.898)	1.419 (0.392)	–19.111 (32.174)
Daughter (Ref. Son)	0.088*** (0.025)	0.482 (4.471)	0.108*** (0.053)	40.153** (15.937)
Shortly after the reform × daughter	0.931 (0.438)	–0.204 (4.262)	0.469 (0.357)	14.962 (12.685)
Long after the reform × daughter	2.087* (0.842)	–52.032*** (18.066)	0.654 (0.581)	–81.481** (37.707)
Age	0.964*** (0.007)	–0.929*** (0.341)	1.011 (0.009)	0.411 (0.471)
Metropolitan area (Ref. Small city/rural area)	0.475*** (0.067)	–14.685*** (5.646)	0.360*** (0.070)	–45.672*** (16.466)
Father with schooling (Ref. Father without schooling)	1.320* (0.202)	7.674* (4.222)	1.297 (0.283)	11.276 (10.780)
Mother with schooling (Ref. Mother without schooling)	0.966 (0.153)	3.259 (4.466)	0.573** (0.150)	–22.927 (14.425)
High school or more (Ref. Middle school education or below)	1.063 (0.162)	1.453 (3.528)	1.246 (0.276)	6.013 (9.901)
Currently married (Ref. Other)	2.177*** (0.616)	14.493 (8.885)	1.250 (0.425)	16.323 (17.215)
Log (annual family income)	1.141** (0.060)	2.943* (1.511)	0.986 (0.051)	0.942 (2.540)
No. of daughters	1.098** (0.048)	2.348* (1.234)	1.131* (0.072)	4.046 (3.278)
No. of sons	0.963 (0.046)	–0.315 (1.139)	1.100 (0.070)	3.422 (3.449)
No. of observations	4,637	4,611	4,637	4,626
Pseudo R <sup>2</sup>	.141	.064	.152	.067
<b>Notes:</b> *** $p < .01$ . ** $p < .05$ . * $p < .10$ . Robust standard errors in parentheses.				
<b>Source:</b> Korean Longitudinal Study of Aging, 2006–2020.				

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## Résumé

### Dahye Kim • LES FEMMES HÉRITENT-ELLES MOINS QUE LEURS FRÈRES ? INÉGALITÉS DES SEXES DEVANT L'HÉRITAGE ET LES TRANSFERTS INTERGÉNÉRATIONNELS EN CORÉE DU SUD, 1971-2010

En dépit des modifications apportées dans de nombreux pays au droit des successions pour faire progresser l'égalité des sexes, l'efficacité de telles réformes reste incertaine. Cette étude examine le cas de la Corée du Sud, qui a réformé son droit des successions de façon à promouvoir l'égalité des sexes en 1991. À partir des données de deux enquêtes ménages nationales, notre recherche explore les transferts intergénérationnels (héritages et donations entre vifs) sur une période de quarante ans (1971-2010), et distingue trois groupes en fonction de la date de décès du père des héritiers : avant la réforme, peu après la réforme, et bien après la réforme. Même après la réforme, les résultats ne révèlent aucune réduction des disparités entre les sexes en matière de transferts intergénérationnels, parmi le faible nombre d'individus ayant déclaré avoir reçu un héritage ou des donations. Les donations entre vifs sont devenues un mode privilégié de transmission du patrimoine aux fils peu de temps après. La réforme n'a pas non plus permis d'instaurer un partage égal des parts entre les héritiers : de nombreux ménages ont continué à procéder à des partages inégaux par le biais de testaments et de négociations familiales. Ces résultats indiquent que la suppression des clauses discriminatoires du droit de succession n'est que la première étape vers l'égalité des sexes en matière de transferts intergénérationnels. Les normes sociales et culturelles prennent souvent le pas sur les réformes juridiques.