1   When easy is not preferred: An effort discounting paradigm for estimating subjective

2   values of tasks

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₁₅ Abstract

₁₆ When individuals set goals, they consider the subjective value (SV) of both the

₁₇ anticipated reward and the required effort, a trade-off that is of great interest to

₁₈ psychological research. However, the SV of effort is highly individual, and previous

₁₉ quantification approaches have had two crucial limitations: They presumed a unidirectional

₂₀ relationship between objective task load and the SV of effort, and as a consequence, they

₂₁ could only quantify the SVs of tasks with an objective order of task load. One of these

₂₂ approaches is the Cognitive Effort Discounting paradigm by Westbrook et al. (2013). We

₂₃ aim to replicate their analysis with our adaptation, the Cognitive and Emotion Regulation

₂₄ Effort Discounting (CERED) paradigm. We argue that the CERED paradigm allows two

₂₅ crucial things: Quantifying SVs without assuming that the easiest level is preferred, and

₂₆ quantifying SVs for tasks with no objective order of task load.

₂₇ *Keywords:* effort discounting, registered report, specification curve analysis, need for

₂₈ cognition, n-back

₂₉ Word count: X

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Introduction

In everyday life, effort and reward are closely intertwined.[1] With each decision a person makes, they have to evaluate whether the effort required to reach a goal is worth being exerted, given the reward they receive when reaching the goal. A reward is subjectively more valuable if it is obtained with less effort, so the required effort is used as a reference point for estimating the reward value.[1] However, the cost of the effort itself is also subjective, and research has not yet established which function best describes the relationship between effort and cost.[2] Investigating effort and cost is challenging because "effort is not a property of the target task alone, but also a function of the individual's cognitive capacities, as well as the degree of effort voluntarily mobilized for the task, which in turn is a function of the individual's reward sensitivity".[2]

One task that is often used to investigate effort is the n-back task, a working memory task in which a continuous stream of stimuli, e.g. letters, is presented on screen. Participants indicate via button press whether the current stimulus is the same as n stimuli before, with n being the level of difficulty between one and six.[3] The n-back task is well suited to investigate effort because it is an almost continuous manipulation of task load, as has been shown by monotonic increases in error rates, reaction times,[4] and brain activity in areas associated with working memory.[5,6] However, its reliability measures are mixed, and associations of n-back performance and measures such as executive functioning and fluid intelligence are often inconsistent.[4]

A way to quantify the subjective cost of each n-back level has been developed by Westbrook, Kester, and Braver,[7] called the Cognitive Effort Discounting Paradigm (COG-ED). First, the participants complete the n-back levels to familiarize themselves with the task. Then, 1-back is compared with each more difficult level by asking the

participants to decide between receiving 2\$ for the more difficult level or 1\$ for 1-back. If they choose the more difficult level, the reward for 1-back increases by 0.50\$, if they choose 1-back, it decreases by 0.50\$. This is repeated five more times, with each adjustment of the 1-back reward being half of the previous step, while the reward for the more difficult level remains fixed at 2\$. The idea is to estimate the point of subjective equivalence, i.e. the monetary ratio at which both offers are equally preferred.[7] The subjective value (SV) of each difficult level is then calculated by dividing the final reward value of 1-back by the fixed 2\$ reward. Westbrook et al.[7] used these SVs to investigate inter-individual differences in effort discounting (ED). Younger participants showed lower ED, i.e. they needed a lower monetary incentive for choosing the more difficult levels over 1-back.

The individual degree of ED in the study by Westbrook et al.[7] was also associated with the participants' Need for Cognition (NFC) score, a personality trait describing individuals who actively seek and enjoy effortful cognitive activities.[8] Westbrook et al.[7] conceptualized NFC as a trait measure of effortful task engagement, providing a subjective self-report of ED for each participant which could then be related to the SVs as an objective measure of ED. On the surface, this association stands to reason, as individuals with higher NFC are more motivated to mobilize cognitive effort because they perceive it as intrinsically rewarding. Additionally, it has been shown that individuals avoid cognitive effort only to a certain degree, possibly to retain a sense of self-control,[9] a trait more prominent in individuals with high NFC.[10–12] However, the relation of NFC and SVs might be confounded, since other studies utilizing the COG-ED paradigm found the association of NFC and SVs to disappear after correcting for performance[13] or found no association of NFC and SVs at all.[14] On the other hand, task load has been shown to be a better predictor of SVs than task performance,[7,15,16] so more research is needed to shed light on this issue.

The present study changes one fundamental assumption of the original COG-ED paradigm: That the easiest n-back level has the highest SV. We adapted the COG-ED paradigm in such a way that it allows the computation of SVs for different n-back levels

without presuming that all individuals inherently prefer the easiest level. Figure 1

illustrates how different modifications of the COG-ED paradigm return SVs that do or do

not reflect the true preference of a hypothetical participant, who likes 2-back most, 3-back

less, and 1-back least. The COG-ED paradigm sets the SV of 1-back to 1, regardless of the

response pattern. Adding a comparison of 2-back and 3-back allows the SVs of those two

levels to be more differentiated, but leaves the SV of 1-back unchanged. Adding three more

comparisons of the same levels but using the easier level as reference does approach the

true preference, but has two disadvantages. First, the SVs are still distorted by the SVs

returned by the original paradigm, and second, having more task levels would lead to an

exponential increase in comparisons. Therefore, the solution lies in reducing the number of

necessary comparisons by presenting only one ED round for each possible pair of levels, and

by starting each round with a choice between equal prices. For example, the participant is

presented with the choice of receiving 1€ for 2-back or 1€ for 4-back. The level chosen by

the participant will then be used as the level with a flexible value, which starts at 1€ and is

changed in every iteration. The level that was not chosen will be set to a fixed value of 2€.

This procedure allows to compute SVs based on actual individual preference instead of

objective task load. Each level's SV is calculated as the mean of this level's SVs from all

comparisons in which it appeared. If the participant has a clear preference for one level,

this level's SV will be 1. If not, then no level's SV will be 1, but each level's SV can still be

interpreted as an absolute and relative value, so each participant's ED behaviour can still

be quantified. Since we also aim to establish this paradigm for the assessment of tasks with

no objective task load, e.g. emotion regulation tasks, we call it the Cognitive and Emotion

Regulation Effort Discounting Paradigm (CERED). In the present study, we will validate

the CERED paradigm by conceptually replicating the findings of Westbrook et al..[7]

Additionally, we will compare the ED behaviour of participants regarding the n-back task

and an emotion regulation task. The full results of the latter will be published in a second

Registered Report. The COG-ED paradigm has been applied to tasks with different

[110] domains before, showing that SVs across task domains correlate,[14] but these tasks had an

[111] objective order of task load, which is not the case for emotion regulation.

Figure 1. An example for subjective values for an n-back task with three levels, returned by different modifications of the COG-ED paradigm for a participant with the true preference 2-back > 3-back > 1-back.

[112] Our hypotheses were derived from the results of Westbrook et al..[7] Regarding the

[113] associations of subjective and objective task load we hypothesize that (1a) the signal

[114] detection parameter *d'* declines with increasing n-back level, (1b) reaction time increases

[115] with increasing n-back level, and (1c) perceived task load increases with increasing n-back

[116] level. Regarding the associations of task load and ED we hypothesize that (2a) SVs decline

[117] with increasing n-back level, and (2b) they do so even after controlling for declining task

performance. Here we added the hypothesis that (2c) SVs decline stronger with increasing task load for individuals with low compared to high NFC scores. And regarding individual differences in ED we hypothesize that (3a) SVs predict individual NFC scores, and (3b) perceived task load does not predict individual NFC scores.

Methods

The paradigm was written and presented using *Psychopy.*[17] We used *R Studio*[18,19] with the main packages *afex*[20] and *bayestestR*[21] for all our analyses.

Ethics information

Pilot data

The sample of the pilot study consisted of $N = 15$ participants (53.30% female, $M = 24.40$ ($SD = 3.60$) years old). One participant's data was removed because they misunderstood the instruction. Due to a technical error the subjective task load data of one participant was incomplete, so the hypotheses involving the NASA Task Load Index were analyzed with $n = 14$ data sets. The results showed increases in subjective and objective task load measures with higher n-back level. Importantly, SVs were lower for higher n-back levels, but not different between 1- and 2-back, which can be considered preliminary proof-of-concept, as this phenomon can only emerge in this version of the paradigm. The MLM revealed that n-back level was a reliable predictor of SV, even after controlling for declining task performance (d' and RT) as well as correct and post-correct answers, while NFC was not. The specification curve analysis showed that this pattern was true for all 63 pipelines. And finally, while the $AxAUC$ value did not predict any amount of variance in individual NFC scores, the AUC of NASA-TLX scores did. All results are detailed in the Supplementary Material.

Design

Healthy participants aged 18 to 30 years will be recruited using the software *ORSEE*.[22] Participants will fill out the personality questionnaires online and then visit the lab for two sessions one week apart. NFC will be assessed using the 16-item short form of the Need for Cognition Scale.[23,24] Responses to each item (e.g., "Thinking is not my idea of fun", recoded) will be recorded on a 7-point Likert scale. The NFC scale shows comparably high internal consistency (Cronbach's $\alpha > .80$).[23,25] Several other personality questionnaires will be used in this study but are the topic of the Registered Report for the second lab session. A full list of measures can be found in our Github repository. In the first session, participants provide informed consent and demographic data before completing the computer-based paradigm. The paradigm starts with the n-back levels one to four, presented sequentially with two runs per level, consisting of 64 consonants (16 targets, 48 non-targets) per run. The levels are referred to by color (1-back black, 2-back red, 3-back blue, 4-back green) to avoid anchor effects in the ED procedure. To assess perceived task load, we will use the 6-item NASA Task Load Index (NASA-TLX),[26] where participants evaluate their subjective perception of mental load, physical load, effort, frustration, performance, and time pressure during the task on a 20-point scale. After each level, participants fill out the NASA-TLX on a tablet. Then, they complete the ED procedure on screen, where each possible pairing of the four n-back levels is presented in a randomized order. Participants are instructed to decide as realistically as possible, because one of their choices from the last iteration steps will be randomly chosen for one final run of n-back. This is only done to incentivise truthful behavior in the ED procedure, so the n-back data of this part will not be analyzed. The second session consists of an emotion regulation task with negative pictures and the instruction to suppress facial reactions, detach cognitively from the picture content, and distract oneself, respectively. The paradigm follows the same structure of task and ED procedure, but participants can decide which strategy they want to reapply in the last block. Participants will receive 30€ in total

168 or course credit for participation. Study data will be collected and managed using

169 REDCap electronic data capture tools hosted at Technische Universität Dresden.[27,28]

Sampling plan

171   A sample size analysis with _G*Power_,[29,30] based on the results of the ANOVA of

172 Westbrook et al.[7] which showed an increase in reaction time with higher n-back levels,

173 indicated that we should collect data from at least 53 participants, assuming $\eta2 = 0.04$,

174 $\alpha = .05$, and $\beta = .95$. The power analyses of all other hypotheses yielded smaller necessary

175 sample sizes. To account for technical errors and exclusions of physiological data of the

176 second lab session due to excessive noise, we aim to collect data of 60 to 70 participants.

Analysis plan

178   Data collection and analysis will not be performed blind to the conditions of the

179 experiments. We aim to conduct all analysis as described in Westbrook et al.,[7] but the

180 level of detail was not always sufficient, so there might be deviations regarding data

181 cleaning and degrees of freedom. The performance measure d' will be computed as the

182 difference of the z-transformed hit rate and the z-transformed false alarm rate.[31] Reaction

183 time (RT) data will be trimmed by excluding all trials with responses faster than 100 ms,

184 as the relevant cognitive processes cannot have been completed before.[32,33] Aggregated RT

185 values will be described using the median and the median of absolute deviation (MAD) as

186 robust estimates of center and variability, respectively.[34] Error- and post-error trials will be

187 excluded in repeated measures analyses of variance (rmANOVA) and controlled for in

188 multi-level-model (MLM), because RT on the latter is longer due to more cautious

189 behavior.[35,36] To test our hypotheses, we will perform a series of rmANOVAs and an MLM

190 with orthogonal sum-to-zero contrasts in order to meaningfully interpret results.[37]

191 Declining performance will be investigated by calculating an rmANOVA with three paired

192 contrasts comparing d' between two levels of 2-, 3-, and 4-back at a time. Another

193 rmANOVA with three paired contrasts will be computed to compare the mean RT between

194 two levels of 2-, 3-, and 4-back at a time. To investigate changes in NASA-TLX ratings, six

195 rmANOVAs will be computed, one for each NASA-TLX subscale, and each with six paired

196 contrasts comparing the ratings between two levels of 1-, 2-, 3-, and 4-back at a time. For

197 each ED round, SVs will be calculated by adding or subtracting 0.015625 from the last

198 monetary value of the flexible level, depending on the participant's last choice. Then, these

199 final monetary values will be divided by 2€, and the SV of each level per participant will

200 be computed by averaging all final values of each level, regardless of whether it was fixed or

201 flexible. An rmANOVA with six paired contrasts will be computed, comparing the SVs

202 between two levels of 1-, 2-, 3-, and 4-back at a time. Estimated marginal means will be

203 used for the paired contrasts of each rmANOVA, including Tukey method for *p*-value

204 adjustment.

205 To determine the influence of task performance in the association of SVs and n-back

206 level, we will set up a MLM using the *lmerTest* package.[38] We will apply restricted

207 maximum likelihood (REML) to fit the model. First, we will calculate the intraclass

208 correlation (ICC) on the basis of the null model. Second, we will estimate a random slopes

209 model of SVs including n-back load level as level-1-predictor and, additionally, NFC as

210 level-2-predictor. Within the model, we will control for d', RT, correct, and post-correct

211 trials.

$$SV \sim level \ * NFC + d' + RT + correct + postcorrect + (level|subject)$$

212 Level-1-predictors will be centered within cluster, whereas the level-2-predictor will be

213 centered at the grand mean as recommended by Enders & Tofighi.[39] We will visually

214 inspect the residuals of the final model. The approximately normal distribution indicates

215 no evidence to perform model criticism.

216 Third, we will perform a simple slopes analysis with n-back level as predictor and

NFC as moderator. To evaluate the moderating effect, we will calculate the Johnson-Neyman interval.

To ensure the validity of the MLM, we will conduct a specification curve analysis,[40] which will include 63 possible preprocessing pipelines of the RT data. These pipelines specify which transformation was applied (none, log, inverse, or square-root), which outliers were excluded (none, 2, 2.5, or 3 MAD from the median, RTs below 100 or 200 ms), and across which dimensions the transformations and exclusions were applied (across/within subjects and across/within n-back levels). The MLM will be run with each of the 63 pipelines, which will also include our main pipeline (untransformed data, exclusion of RTs below 100 ms). The ratio of pipelines that lead to significant versus non-significant effects will provide an indication of how robust the effect actually is.

The association of ED and NFC will be examined with a regression using the AUC of each participant's SVs to predict their NFC score. A second regression will additionally include the mean of the NASA-TLX subscales' $AUCs$ of each participant as a predictor. Since we do not have a fixed SV of 1 for 1-back, we cannot apply the "AUC" computation of Westbrook et al.,[7] which was the mean of the $AUCs$ of the SVs of each higher n-back level and 1-back, yielding values between 0 and 1. Consequently, we will choose a different way of quantifying the individual degree of ED. A classic AUC cannot differentiate between a subject who prefers 1-back and a subject who prefers 4-back if the magnitude of the ascent is the same, but it can reflect the overall willingness to exert effort. This is the opposite for the sum of the ascent between SVs. Therefore, we multiply both indicators, arriving at a value reflecting both degree and direction of preference, called $AxAUC$.

The results of each analysis will be assessed on the basis of both p-value and the Bayes factor $BF10$, calculated using the *BayesFactor* package.[41]

Data availability

The data of this study can be downloaded from osf.io/vnj8x/.

Code availability

The paradigm code, as well as the R Markdown file used to analyze the data and write this document is available at our Github repository.

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Author Contributions

JZ and CS conceptualized the study and its methodology, acquired funding, investigated, administered the project, and wrote the software. JZ and CK did the formal analysis, visualized the results, and prepared the original draft. All authors reviewed, edited, and approved the final version of the manuscript.

Competing Interests

The authors declare no competing interests.

385   **Figures and figure Captions**
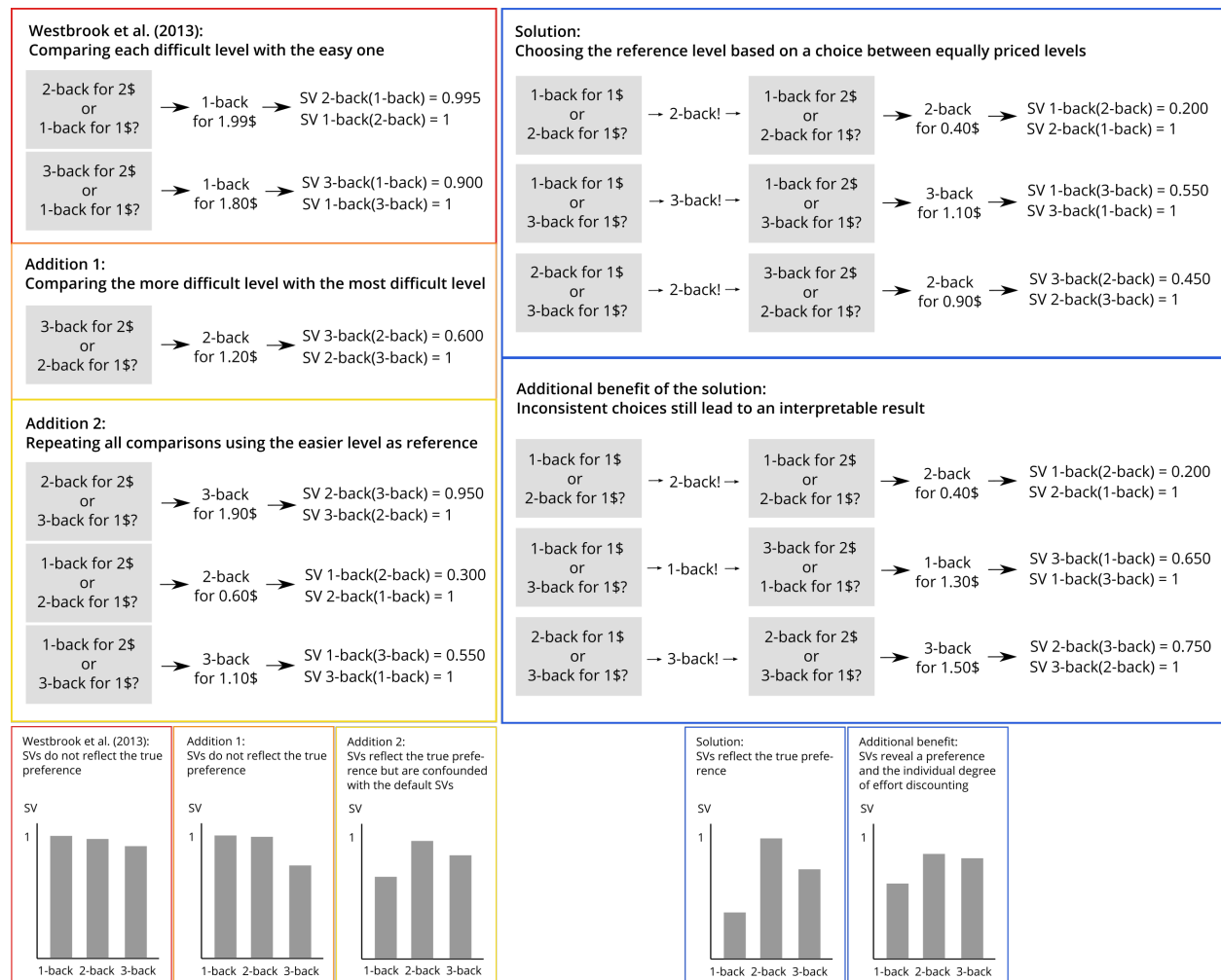

Figure 1

386   *Figure 1.* An example for subjective values for an n-back task with three levels,

387   returned by different modifications of the COG-ED paradigm for a participant with the

388   true preference 2-back > 3-back > 1-back.

389 **Design Table**

390   (Starts on next page)

Question	Hypothesis	Sampling plan (e.g. power analysis)	Analysis Plan	Interpretation given to different outcomes
1. Do objective and subjective measures of performance reflect an increase in task load with increasing n-back level?	1a) The signal detection measure d' declines with increasing n-back level.	F tests - ANOVA: Repeated measures, within factors Analysis: A priori: Compute required sample size Input: Effect size f = 0.8685540 α err prob = 0.05 Power (1-β err prob) = 0.95 Number of groups = 1 Number of measurements = 4 Corr among rep measures = 0.5 Nonsphericity correction ε = 1 Output: Noncentrality parameter λ = 30.1754420 Critical F = 3.4902948 Numerator df = 3.0000000 Denominator df = 12.0000000 Total sample size = 5 Actual power = 0.9824202	Repeated measures ANOVA with three linear contrasts, comparing the d' value of two n-back levels (2, 3, 4) at a time. The ANOVA is calculated using aov_ez() of the afex-package, estimated marginal means are calculated using emmeans() from the emmeans-package, and pairwise contrasts are calculated using pairs(). Bayes factors are computed for the ANOVA and each contrast using the BayesFactor-package.	ANOVA yields $p < .05$ is interpreted as d' changing significantly with n-back levels. Values of d' are interpreted as equal between n-back levels if $p > .05$. Each contrast yielding $p < .05$ is interpreted as d' being different between those levels, magnitude and direction are inferred from the respective estimate. Values of d' are interpreted as equal between n-back levels if $p > .05$. The Bayes factor BF10 is reported alongside every p-value to assess the strength of evidence.
	1b) Reaction time increases with increasing n-back level.	F tests - ANOVA: Repeated measures, within factors Analysis: A priori: Compute required sample size Input: Effect size f = 0.2041241 α err prob = 0.05 Power (1-β err prob) = 0.95 Number of groups = 1 Number of measurements = 4 Corr among rep measures = 0.5	Repeated measures ANOVA with three linear contrasts, comparing the median reaction time of two n-back levels (2, 3, 4) at a time. The ANOVA is calculated using aov_ez() of the afex-package, estimated marginal means are calculated using emmeans() from the emmeans-package, and	ANOVA yields $p < .05$ is interpreted as the median reaction time changing significantly with n-back levels. Median reaction times are interpreted as equal between n-back levels if $p > .05$. Each contrast yielding $p < .05$ is interpreted as the median reaction time being different

		Nonsphericity correction ε = 1 Output: Noncentrality parameter λ = 17.6666588 Critical F = 2.6625685 Numerator df = 3.0000000 Denominator df = 156 Total sample size = 53 Actual power = 0.9506921	pairwise contrasts are calculated using pairs(). Bayes factors are computed for the ANOVA and each contrast using the BayesFactor-package.	between those levels, magnitude and direction are inferred from the respective estimate. Median reaction times are interpreted as equal between n-back levels if $p > .05$. The Bayes factor BF10 is reported alongside every p-value to assess the strength of evidence.
	1c) Ratings on all NTLX subscales increase with increasing n-back level.	From Kramer et al.: F tests - ANOVA: Repeated measures, within factors Analysis: A priori: Compute required sample size Input: Effect size f = 0.7071068 α err prob = 0.05 Power (1-β err prob) = 0.95 Number of groups = 1 Number of measurements = 4 Corr among rep measures = 0.5 Nonsphericity correction ε = 1 Output: Noncentrality parameter λ = 24.0000013 Critical F = 3.2873821 Numerator df = 3.0000000 Denominator df = 15.0000000 Total sample size = 6 Actual power = 0.9620526	A repeated measures ANOVA for each NASA-TLX subscale, with six linear contrasts comparing the subscale score of two n-back levels (1, 2, 3, 4) at a time. The ANOVA is calculated using aov_ez() of the afex-package, estimated marginal means are calculated using emmeans() from the emmeans-package, and pairwise contrasts are calculated using pairs(). Bayes factors are computed for the ANOVA and each contrast using the BayesFactor-package.	ANOVA yields $p < .05$ is interpreted as the subscale score changing significantly with n-back levels. The subscale scores are interpreted as equal between n-back levels if $p > .05$. Each contrast yielding $p < .05$ is interpreted as the subscale score being different between those levels, magnitude and direction are inferred from the respective estimate. The subscale scores are interpreted as equal between n-back levels if $p > .05$. The Bayes factor BF10 is reported alongside every p-value to assess the strength of evidence.

| 2. Is the effort required for higher n-back levels less attractive, regardless of how well a person performs? | 2a) Subjective values decline with increasing n-back level. | F tests - ANOVA: Repeated measures, within factors
Analysis: A priori: Compute required sample size
Input:
Effect size f = 0.9229582
α err prob = 0.05
Power (1-β err prob) = 0.95
Number of groups = 1
Number of measurements = 4
Corr among rep measures = 0.5
Nonsphericity correction ε = 1
Output:
Noncentrality parameter λ = 27.2592588
Critical F = 3.8625484
Numerator df = 3.0000000
Denominator df = 9.0000000
Total sample size = 4
Actual power = 0.9506771 | Repeated measures ANOVA with six linear contrasts, comparing the subjective values of two n-back levels (1, 2, 3, 4) at a time.

The ANOVA is calculated using aov_ez() of the afex-package, estimated marginal means are calculated using emmeans() from the emmeans-package, and pairwise contrasts are calculated using pairs().

Bayes factors are computed for the ANOVA and each contrast using the BayesFactor-package. | ANOVA yields p < .05 is interpreted as subjective values changing significantly with n-back levels. Subjective values are interpreted as equal between n-back levels if p > .05.

Each contrast yielding p < .05 is interpreted as subjective values being different between those levels, magnitude and direction are inferred from the respective estimate. Subjective values are interpreted as equal between n-back levels if p > .05.

The Bayes factor BF10 is reported alongside every p-value to assess the strength of evidence. |
| | 2b) Subjective values decline with increasing n-back level, even after controlling for declining task performance measured by signal detection d' and reaction time. | t tests - Linear multiple regression: Fixed model, single regression coefficient
Analysis: A priori: Compute required sample size
Input:
Tail(s) = One
Effect size f² = 0.34
α err prob = 0.05
Power (1-β err prob) = 0.95
Number of predictors = 3
Output:
Noncentrality parameter δ = 3.4000000
Critical t = 1.6955188 | [Cursive refers to 2c]
Multilevel model of SVs with n-back load level as level-1-predictor *and NFC as level-2-predictor* controlling for d', reaction time, correct and post-correct trials using subject-specific intercepts and allowing random slopes for n-back level.

The null model and the random slopes model are calculated using lmer() of the lmerTest- | [Cursive refers to 2c]
Fixed effects yield p < .05 are interpreted as subjective values changing significantly with n-back levels *and NFC-score, respectively.* Subjective values are interpreted as equal between n-back levels if p > .05.

Simple slopes of level for values of NFC yield p < .05 are interpreted as subjective values changing significantly with n- |

	2c) SVs decline stronger with increasing task load for individuals with low compared to high NFC scores.	Df = 31 Total sample size = 34 Actual power = 0.9534767	package. *Simple slopes analysis and Johnson-Neyman intervals are performed using the functions sim_slopes() and johnson_neyman() of the interactions-package.* Bayes factors are computed for the MLM using the BayesFactor-package.	*back levels for the specific value of NFC. Subjective values are interpreted as equal between n-back levels for specific values of NFC if p > .05.* The Bayes factor BF10 is reported alongside every p-value to assess the strength of evidence.
3. Is there a discrepancy between perceived task load and subjective value of effort depending on a person's Need for Cognition?	3a) Subjective values positively predict individual NFC scores.	t tests - Linear multiple regression: Fixed model, single regression coefficient Analysis: A priori: Compute required sample size <u>Input</u>: Tail(s) = One Effect size f² = 0.33 α err prob = 0.05 Power (1-β err prob) = 0.95 Number of predictors = 1 <u>Output</u>: Noncentrality parameter δ = 3.3985291 Critical t = 1.6923603 Df = 33 Total sample size = 35 Actual power = 0.9537894	Subjective values are regressed on NFC scores using the lm() function from the stats-package. Bayes factors are computed for the regression using the BayesFactor-package.	Subjective values are interpreted as predicting NFC scores if the slope yields p < .05. Direction and magnitude are inferred from the slope estimate. The Bayes factor BF10 is reported alongside every p-value to assess the strength of evidence.
	3b) NASA-TLX scores negatively predict individual NFC scores.	Westbrook et al. have only reported the p-value here, so we used the regression results of our pilot study, which included NASA-TLX scores and subjective values as predictors of NFC scores.	Subjective values and the area under the curve of each subject's NASA-TLX scores are regressed on NFC scores using	Subjective values and NASA-TLX scores are interpreted as predicting NFC scores if their slope yields p < .05. Direction

		t tests - Linear multiple regression: Fixed model, single regression coefficient Analysis: A priori: Compute required sample size Input: Tail(s) = One Effect size f² = 1.10 α err prob = 0.05 Power (1-β err prob) = 0.95 Number of predictors = 2 Output: Noncentrality parameter δ = 3.6331804 Critical t = 1.8331129 Df = 9 Total sample size = 12 Actual power = 0.9552071	the lm() function from the stats-package. Bayes factors are computed for each predictor using the BayesFactor-package.	and magnitude are inferred from the slope estimate. The Bayes factor BF10 is reported alongside every p-value to assess the strength of evidence.

₃₉₆ **Supplement**

₃₉₇ **Results of the pilot study**

₃₉₈ **Hypothesis 1a: The signal detection measure d' declines with increasing n-back**
₃₉₉ **level.**

₄₀₀ ANOVA:

₄₀₁ $F(1.86, 26.06) = 0.00$, $MSE = 1.67$, $p > .999$, $\eta_p^2 = 1.43\text{e-}32$, 95% CI [0.00, 1.00],
₄₀₂ $BF10 = 0.16$

₄₀₃ Paired contrasts:

Table 1
Paired contrasts for the rmANOVA comparing d' between n-back levels

Contrast	Estimate	SE	df	t	p	$BF10$	η_p^2	$95\%CI$
2 - 3	0.00	0.46	28.00	0.00	1.00	0.26	2.26e-31	[0.00, 1.00]
2 - 4	0.00	0.46	28.00	0.00	1.00	0.26	1.81e-32	[0.00, 1.00]
3 - 4	0.00	0.46	28.00	0.00	1.00	0.26	1.16e-31	[0.00, 1.00]

Note. The column Contrast contains the n of the n-back levels. SE = standard error, df = degrees of freedom, t = t-statistic, p = p-value, CI = confidence interval.

₄₀₄ **Hypothesis 1b: Reaction time increases with increasing n-back level.**

₄₀₅ ANOVA:

₄₀₆ $F(1.76, 24.71) = 5.59$, $MSE = 0.01$, $p = .012$, $\eta_p^2 = 0.29$, 95% CI [0.05, 1.00], $BF10 =$
₄₀₇ 0.55

₄₀₈ Paired contrasts:

Table 2

Paired contrasts for the rmANOVA comparing reaction time between n-back levels

Contrast	Estimate	SE	df	t	p	$BF10$	η_p^2	95%CI
2 - 3	-0.10	0.03	28.00	-3.24	0.01	8.45	0.27	[0.07, 1.00]
2 - 4	-0.03	0.03	28.00	-0.89	0.65	0.34	0.03	[0.00, 1.00]
3 - 4	0.08	0.03	28.00	2.35	0.07	4.49	0.16	[0.01, 1.00]

Note. The column Contrast contains the n of the n-back levels. SE = standard error, df = degrees of freedom, t = t-statistic, p = p-value, CI = confidence interval.

Hypothesis 1c: Ratings on all NASA-TLX dimensions increase with increasing n-back level.

Mental subscale ANOVA:

$F(2.08, 27.03) = 69.96$, $MSE = 6.47$, $p < .001$, $\eta_p^2 = 0.84$, 95% CI [0.74, 1.00], $BF10 = 240,305,851.21$

Mental subscale paired contrasts:

Table 3

Paired contrasts for the rmANOVA comparing ratings on the NASA-TLX Mental subscale between n-back levels

Contrast	Estimate	SE	df	t	p	$BF10$	η_p^2	95%CI
1 - 2	-4.43	0.80	39.00	-5.53	0.00	1,400.60	0.44	[0.25, 1.00]
1 - 3	-8.43	0.80	39.00	-10.53	0.00	35,718.31	0.74	[0.62, 1.00]
1 - 4	-10.79	0.80	39.00	-13.47	0.00	189,999.47	0.82	[0.74, 1.00]
2 - 3	-4.00	0.80	39.00	-5.00	0.00	372.90	0.39	[0.20, 1.00]
2 - 4	-6.36	0.80	39.00	-7.94	0.00	3,326.17	0.62	[0.45, 1.00]
3 - 4	-2.36	0.80	39.00	-2.94	0.03	38.13	0.18	[0.04, 1.00]

Note. The column Contrast contains the n of the n-back levels. SE = standard error, df = degrees of freedom, t = t-statistic, p = p-value, CI = confidence interval.

Physical subscale ANOVA:

$F(1.61, 20.96) = 7.86$, $MSE = 8.31$, $p = .005$, $\eta_p^2 = 0.38$, 95% CI [0.10, 1.00], $BF10 =$ 0.34

Physical subscale paired contrasts:

Table 4
Paired contrasts for the rmANOVA comparing ratings on the NASA-TLX Physical subscale between n-back levels

Contrast	Estimate	SE	df	t	p	$BF10$	η_p^2	95%CI
1 - 2	-1.64	0.80	39.00	-2.06	0.19	3.51	0.10	[0.00, 1.00]
1 - 3	-3.07	0.80	39.00	-3.85	0.00	6.50	0.28	[0.10, 1.00]
1 - 4	-3.50	0.80	39.00	-4.38	0.00	7.66	0.33	[0.14, 1.00]
2 - 3	-1.43	0.80	39.00	-1.79	0.29	1.79	0.08	[0.00, 1.00]
2 - 4	-1.86	0.80	39.00	-2.33	0.11	2.00	0.12	[0.01, 1.00]
3 - 4	-0.43	0.80	39.00	-0.54	0.95	0.38	7.33e-03	[0.00, 1.00]

Note. The column Contrast contains the n of the n-back levels. $SE =$ standard error, $df =$ degrees of freedom, $t = t$-statistic, $p = p$-value, CI = confidence interval.

Time subscale ANOVA:

$F(2.14, 27.86) = 31.25$, $MSE = 6.62$, $p < .001$, $\eta_p^2 = 0.71$, 95% CI [0.53, 1.00], $BF10 = 24.80$

Time subscale paired contrasts:

Table 5

Paired contrasts for the rmANOVA comparing ratings on the NASA-TLX Time subscale between n-back levels

Contrast	Estimate	SE	df	t	p	$BF10$	η_p^2	95%CI
1 - 2	-1.64	0.82	39.00	-2.00	0.21	11.44	0.09	[0.00, 1.00]
1 - 3	-5.14	0.82	39.00	-6.26	0.00	278.18	0.50	[0.31, 1.00]
1 - 4	-7.14	0.82	39.00	-8.69	0.00	3,713.67	0.66	[0.51, 1.00]
2 - 3	-3.50	0.82	39.00	-4.26	0.00	38.79	0.32	[0.13, 1.00]
2 - 4	-5.50	0.82	39.00	-6.69	0.00	1,064.28	0.53	[0.35, 1.00]
3 - 4	-2.00	0.82	39.00	-2.43	0.09	3.09	0.13	[0.01, 1.00]

Note. The column Contrast contains the n of the n-back levels. SE = standard error, df = degrees of freedom, t = t-statistic, p = p-value, CI = confidence interval.

Performance subscale ANOVA:

$F(2.12, 27.59) = 6.78$, $MSE = 11.87$, $p = .004$, $\eta_p^2 = 0.34$, 95% CI [0.09, 1.00],

$BF10 = 1.82$

Performance subscale paired contrasts:

Table 6

Paired contrasts for the rmANOVA comparing ratings on the NASA-TLX Performance subscale between n-back levels

Contrast	Estimate	SE	df	t	p	$BF10$	η_p^2	95%CI
1 - 2	1.50	1.10	39.00	1.37	0.53	1.00	0.05	[0.00, 1.00]
1 - 3	3.93	1.10	39.00	3.59	0.00	33.72	0.25	[0.08, 1.00]
1 - 4	4.21	1.10	39.00	3.85	0.00	5.32	0.28	[0.10, 1.00]
2 - 3	2.43	1.10	39.00	2.22	0.14	10.97	0.11	[0.01, 1.00]
2 - 4	2.71	1.10	39.00	2.48	0.08	1.83	0.14	[0.01, 1.00]
3 - 4	0.29	1.10	39.00	0.26	0.99	0.28	1.74e-03	[0.00, 1.00]

Note. The column Contrast contains the n of the n-back levels. SE = standard error, df = degrees of freedom, t = t-statistic, p = p-value, CI = confidence interval.

Effort subscale ANOVA:

428 $F(1.57, 20.43) = 28.65$, $MSE = 12.23$, $p < .001$, $\eta_p^2 = 0.69$, 95% CI [0.47, 1.00],

429 $BF10 = 10{,}733.57$

430 Effort subscale paired contrasts:

Table 7
Paired contrasts for the rmANOVA comparing ratings on the NASA-TLX
Effort subscale between n-back levels

Contrast	Estimate	*SE*	*df*	*t*	*p*	*BF*10	η_p^2	95%*CI*
1 - 2	-2.71	0.96	39.00	-2.84	0.03	1,015.57	0.17	[0.03, 1.00]
1 - 3	-6.79	0.96	39.00	-7.09	0.00	774.36	0.56	[0.39, 1.00]
1 - 4	-7.79	0.96	39.00	-8.14	0.00	1,383.62	0.63	[0.47, 1.00]
2 - 3	-4.07	0.96	39.00	-4.26	0.00	55.57	0.32	[0.13, 1.00]
2 - 4	-5.07	0.96	39.00	-5.30	0.00	44.55	0.42	[0.22, 1.00]
3 - 4	-1.00	0.96	39.00	-1.05	0.72	0.62	0.03	[0.00, 1.00]

Note. The column Contrast contains the n of the n-back levels. SE = standard
error, df = degrees of freedom, t = t-statistic, p = p-value, CI = confidence
interval.

431 Frustration subscale ANOVA:

432 $F(2.53, 32.94) = 35.31$, $MSE = 6.85$, $p < .001$, $\eta_p^2 = 0.73$, 95% CI [0.58, 1.00],

433 $BF10 = 17{,}679.16$

434 Frustration subscale paired contrasts:

Table 8

Paired contrasts for the rmANOVA comparing ratings on the NASA-TLX Frustration subscale between n-back levels

Contrast	Estimate	SE	df	t	p	$BF10$	η_p^2	$95\%CI$
1 - 2	-1.57	0.91	39.00	-1.73	0.32	3.52	0.07	[0.00, 1.00]
1 - 3	-5.71	0.91	39.00	-6.28	0.00	589.81	0.50	[0.32, 1.00]
1 - 4	-8.36	0.91	39.00	-9.19	0.00	27,016.64	0.68	[0.54, 1.00]
2 - 3	-4.14	0.91	39.00	-4.56	0.00	71.13	0.35	[0.16, 1.00]
2 - 4	-6.79	0.91	39.00	-7.46	0.00	2,658.32	0.59	[0.42, 1.00]
3 - 4	-2.64	0.91	39.00	-2.91	0.03	2.54	0.18	[0.03, 1.00]

Note. The column Contrast contains the n of the n-back levels. SE = standard error, df = degrees of freedom, t = t-statistic, p = p-value, CI = confidence interval.

Hypothesis 2a: Subjective values decline with increasing n-back level.

ANOVA:

$F(1.80, 25.26) = 7.80$, $MSE = 0.06$, $p = .003$, $\eta_p^2 = 0.36$, 95% CI [0.10, 1.00], $BF10 = 62.57$

Paired contrasts:

Table 9

Paired contrasts for the rmANOVA comparing subjective values between n-back levels

Contrast	Estimate	SE	df	t	p	$BF10$	η_p^2	$95\%CI$
1 - 2	0.08	0.07	42.00	1.12	0.68	0.65	0.03	[0.00, 1.00]
1 - 3	0.17	0.07	42.00	2.46	0.08	4.65	0.13	[0.01, 1.00]
1 - 4	0.32	0.07	42.00	4.59	0.00	7.97	0.33	[0.15, 1.00]
2 - 3	0.09	0.07	42.00	1.34	0.54	1.18	0.04	[0.00, 1.00]
2 - 4	0.24	0.07	42.00	3.48	0.01	17.86	0.22	[0.06, 1.00]
3 - 4	0.15	0.07	42.00	2.13	0.16	1.08	0.10	[0.00, 1.00]

Note. The column Contrast contains the n of the n-back levels. SE = standard error, df = degrees of freedom, t = t-statistic, p = p-value, CI = confidence interval.

Hypothesis 2b: Subjective values decline with increasing n-back level, even after controlling for declining task performance measured by signal detection d' and reaction time.

Multi level model:

Table 10

Effects of n-back load level on subjective value controlled for task performance (d' and reaction time), correct and postcorrect trials.

Parameter	Beta	*SE*	*p*-value	Random Effects (SD)
Intercept	0.75	0.05	<.001***	0.18
n-back level	-0.12	0.04	0.005**	0.14
NFC	0.00	0.01	0.906	
d'	0.04	0.00	<.001***	
RT	0.04	0.01	<.001***	
level x NFC	0.00	0.00	0.38	

Note: NFC = Need for Cognition, SE = standard error.
***$p < .001$, **$p < .01$, *$p < 0.5$.

Hypothesis 2c: Subjective values decline stronger with increasing task load for individuals with low compared to high NFC scores.
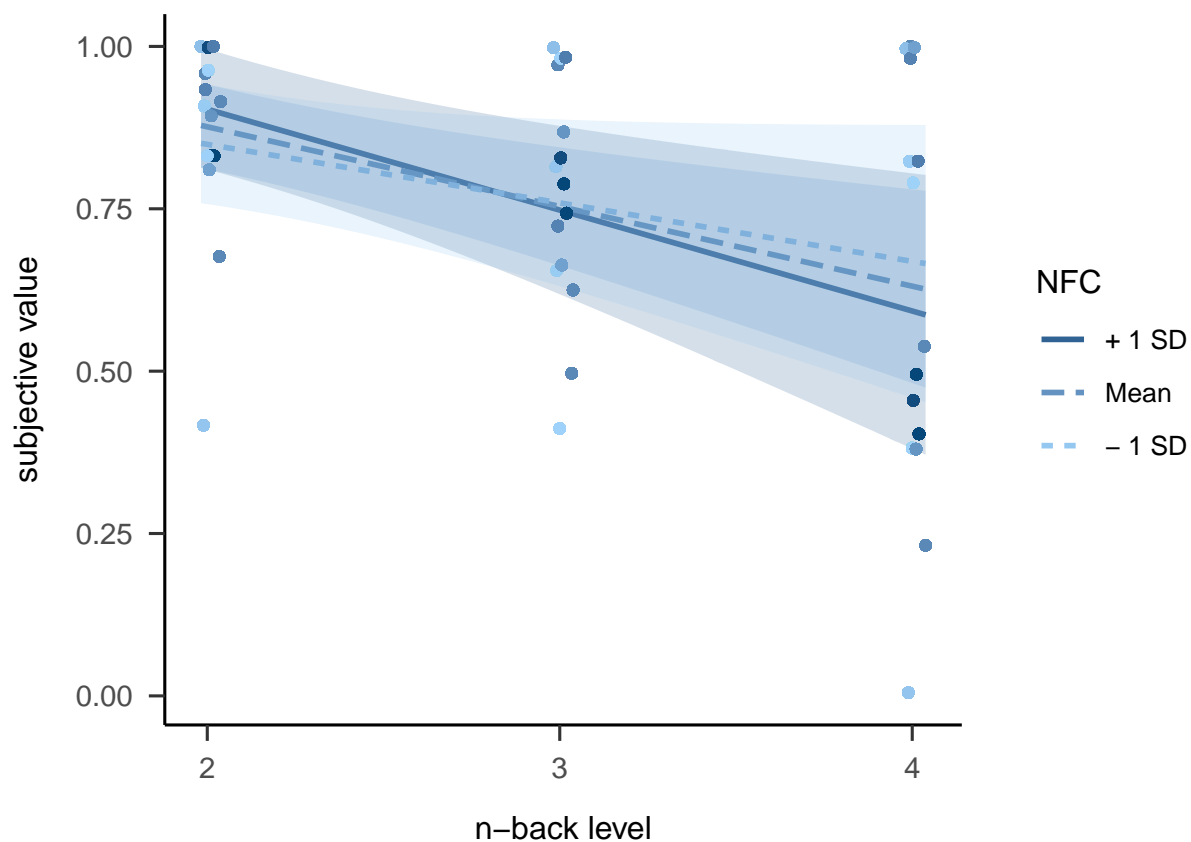
Simple slopes analysis:

Table 11

Interaction between NFC and n-back load level.

Value of NFC	Slopes of NFC				Conditional Intercept	
	Beta	*SE*	95% CI	*p*-value	Beta	*SE*
- 1 SD	-0.09	0.05	[-0.19,0.01]	.098	0.76	0.07
Mean	-0.12	0.04	[-0.19,-0.05]	.005**	0.75	0.05
+ 1 SD	-0.16	0.05	[-0.26,-0.06]	.009**	0.75	0.07

Note: NFC = Need for Cognition, SE = standard error. ***$p < .001$, **$p < .01$, *$p < 0.5$.

Figure S.1. Simple slopes analysis for how n-back level predicts the subjective value, depending on the participant's NFC. Slope of $1SD$ below the mean: β = -0.09, SE = 0.05, p = 0.098, slope of the mean: β = -0.12, SE = 0.04, p = 0.005 slope of $1SD$ above the mean: β = -0.16, SE = 0.05, p = 0.009. NFC = Need for Cognition, SD = standard deviation.

447   Johnson-Neyman interval:

448   [-6.97, 21.76]

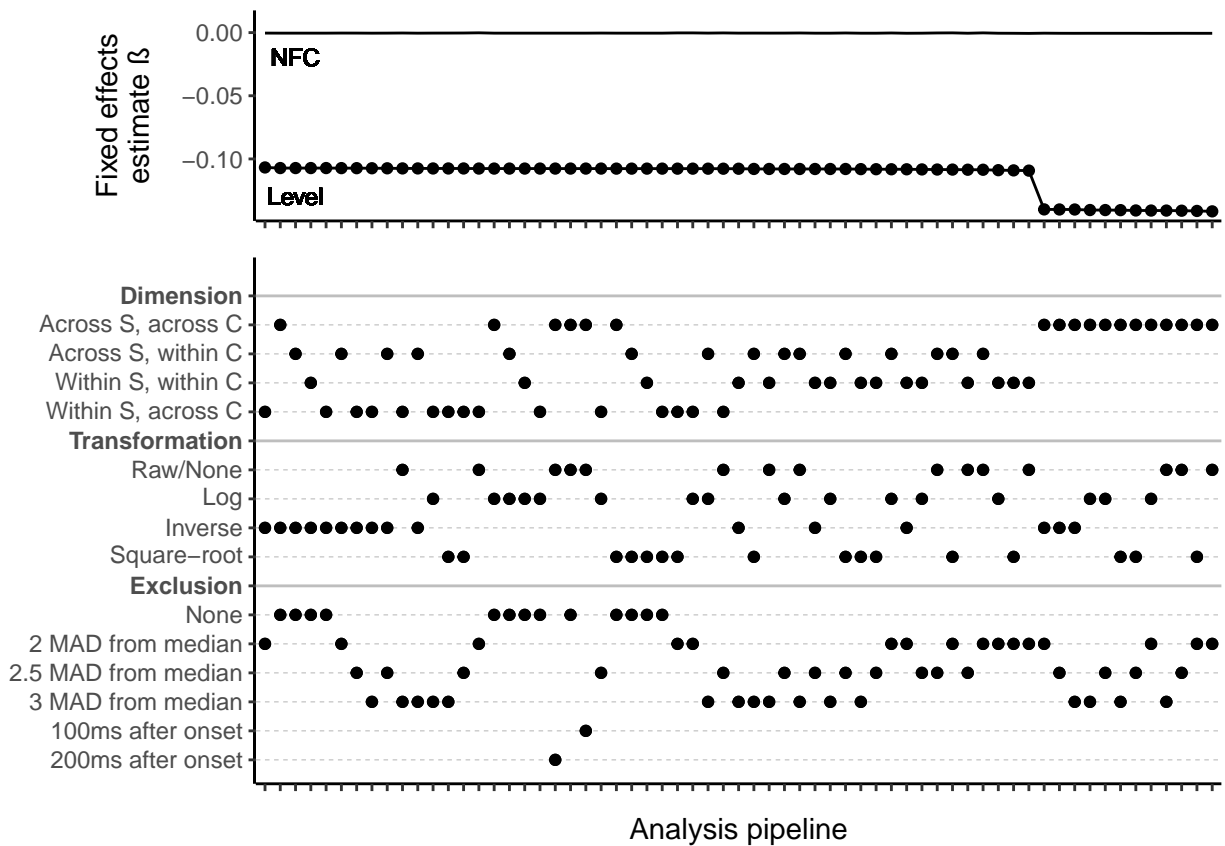449   Specification curve analysis:

Figure S.2. Results of the specification curve analysis for the multi level model. The upper panel shows the fixed effect estimates for Need for Cognition and n-back level as predictors of subjective values. Estimates with $p < .05$ are indicated by a dot on the line. $N = 15$. The lower panel shows the preprocessing steps of each corresponding pipeline. The $BF10$ of each pipeline's multi level model approached infinity.

450 **Hypothesis 3a: Subjective values positively predict individual NCS scores.**

451   Intercept: $b = 20.65$, 95% CI $[13.19, 28.11]$

452   Predictor $AxAUC$: $b = -1.41$, 95% CI $[-8.20, 5.37]$

453   Fit: $R^2 = .02$, 90% CI $[0.00, 0.27]$

454   Effect size and confidence interval:

455     $\eta_p^2 = 0.04$, 95% CI $[0.00, 1.00]$

456   Bayes factor:

457     $BF10 = 0.51$

Hypothesis 3b: NASA-TLX scores negatively predict individual NFC scores.

459   Intercept: $b = 39.56$, 95% CI [26.20, 52.92]

460   Predictor $AxAUC$: $b = -4.04$, 95% CI [−9.31, 1.22]

461   Predictor AUC NASA-TLX: $b = -0.71$, 95% CI [−1.16, −0.25]

462   Fit: $R^2 = .52$, 90% CI [0.08, 0.75]

463   Effect size and confidence interval:

464     $\eta_p^2 = 0.52$, 95% CI [0.09, 1.00]

465   Bayes factors:

466     $BF10 = 0.48$ for predictor $AxAUC$

467     $BF10 = 3.88$ for predictor AUC NASA-TLX