- When easy is not preferred: A discounting paradigm to assess load-independent task 1 preference
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16 Abstract

When individuals set goals, they consider the subjective value (SV) of the anticipated 17 reward and the required effort, a trade-off that is of great interest to psychological research. 18 One approach to quantify the SVs of levels of difficulty of a cognitive task is the Cognitive 19 Effort Discounting Paradigm by Westbrook and colleagues (2013). However, it fails to acknowledge the highly individual nature of effort, as it assumes a unidirectional, inverse 21 relationship between task load and SVs. Therefore, it cannot map differences in effort perception that arise from traits like Need for Cognition, since individuals who enjoy 23 effortful cognitive activities likely do not prefer the easiest level. We replicated the analysis of Westbrook and colleagues with an adapted version, the Cognitive and Affective Discounting (CAD) Paradigm. It quantifies SVs without assuming that the easiest level is preferred, thereby enabling the assessment of SVs for tasks without objective order of task load. Results show that many of the 116 participants preferred a more or the most difficult level. Variance in SVs was best explained by a declining logistic contrast of the n-back levels and by the accuracy of responses, while reaction time as a predictor was highly volatile depending on the preprocessing pipeline. Participants with higher Need for 31 Cognition scores perceived higher n-back levels as less effortful and found them less 32 aversive. Effects of Need for Cognition on SVs in lower levels did not reach significance, as group differences only emerged in higher levels. The CAD Paradigm appears to be well suited for assessing and analysing task preferences independent of the supposed objective 35 task difficulty. 36

Keywords: effort discounting, registered report, specification curve analysis, need for cognition, n-back

39 Word count: 7000

When easy is not preferred: A discounting paradigm to assess load-independent task preference

Introduction

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In everyday life, effort and reward are closely intertwined¹. 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 value¹. 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 cost². 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" (p. 209)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 six³. 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 times⁴, 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 inconsistent⁴.

A way to quantify the subjective cost of each *n*-back level has been developed by
Westbrook, Kester, and Braver⁷, 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 a fixed 2\$ for the more difficult level or the flexible starting value of 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. The subjective value (SV) of each more difficult level is then calculated by dividing the final reward value of 1-back by the fixed 2\$ reward. Westbrook et al. used these SVs to investigate inter-individual differences in effort discounting. Younger participants showed lower effort discounting, i.e., they needed a lower monetary incentive for choosing the more difficult levels over 1-back.

The individual degree of effort discounting in the study by Westbrook et al. was also 77 associated with the participants' scores in Need for Cognition (NFC), a personality trait describing an individual's tendency to actively seek out and enjoy effortful cognitive 79 activities⁸. Westbrook et al.⁷ conceptualized NFC as a trait measure of effortful task engagement, providing a subjective self-report of effort discounting for each participant 81 which could then be related to the SVs as an objective measure of effort discounting. 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-control⁹, a trait more prominent in individuals with high NFC¹⁰⁻¹². 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 performance¹³ or found no association of NFC and SVs at all¹⁴. 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. 91

With the present study, we alter one fundamental assumption of the original

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COG-ED paradigm: That the easiest n-back level has the highest SV. We therefore adapted the COG-ED paradigm in a way that allows the computation of SVs for different n-back levels without presuming that all individuals inherently prefer the easiest level. 95 Since we also aim to establish this paradigm for the assessment of tasks with no objective task load, e.g., emotion regulation tasks¹⁷, we call it the Cognitive and Affective 97 Discounting Paradigm (CAD). In the present study, we validated the CAD paradigm by conceptually replicating the findings of Westbrook et al. 7. Additionally, we compared the effort discounting behavior of participants regarding the n-back task and an emotion 100 regulation task. The full results of the latter are published in a second Registered Report¹⁷. 101 The COG-ED paradigm has been applied to tasks in different domains before, showing 102 that SVs across task domains correlate¹⁴, but these tasks had an objective order of task 103 load, which is not the case for the choice of emotion regulation strategies or other paradigms where there is no objective order of task load. 105

Our hypotheses were derived from the results of Westbrook et al.⁷. As a manipulation 106 check, we hypothesized that with increasing n-back level the (1a) the signal detection 107 parameter d' declines, while (1b) reaction time and (1c) perceived task load increase. 108 Regarding the associations of task load and effort discounting we hypothesized that (2a) 109 SVs decline with increasing n-back level, and (2b) they do so even after controlling for 110 declining task performance. And finally, we hypothesized that the CAD paradigm can show 111 inter-individual differences in effort discounting, such that participants with higher NFC 112 have (3a) lower SVs for 1-back but higher SVs for 2- and 3-back, (3b) lower perceived task 113 load across all levels, and (3c) higher aversion against 1-back but lower aversion against 2-114 and 3-back. Each hypothesis is detailed in the Design Table in the Supplementary Material. 115

116 Methods

We report how we determined our sample size, all data exclusions (if any), all manipulations, and all measures in the study^{cf. 18}. The paradigm was written and

presented using $Psychopy^{19}$. We used R (Version 4.2.0)²⁰ with R Studio (Version 2022.12.0)²¹ with the main packages papaja (Version 0.1.1)²², afex (Version 1.2-1)²³, and BayesFactor (Version 0.9.12-4.4)²⁴ for all our analyses.

22 Ethics information

The study protocol complies with all relevant ethical regulations and was approved by the ethics committee of the Technische Universität Dresden (reference number SR-EK-50012022). Prior to testing, written informed consent was obtained. Participants received 24€ in total or course credit for participation.

127 Design

CAD Paradigm. Figure 1 illustrates how different modifications of the COG-ED 128 paradigm⁷ return SVs that do or do not reflect the true preference of a hypothetical 129 participant, who likes 2-back most, 3-back less, and 1-back least (for reasons of clarity 130 there are only three levels in the example). The COG-ED paradigm, which compares every 131 more difficult level with 1-back sets the SV of 1-back to 1, regardless of the response 132 pattern. Adding a comparison of the more difficult levels with each other allows the SVs of 133 those two levels to be more differentiated, but leaves the SV of 1-back unchanged. Adding 134 those same pairs again, but with the opposite assignment of fixed and flexible level, does 135 approach the true preference, but has two disadvantages. First, the SVs are still quite alike 136 across levels due to the fact that every more difficult level has only been compared with the 137 easiest level, and second, having more task levels than just three would lead to an exponential increase in comparisons. Therefore, the solution lies in reducing the number of necessary comparisons by presenting only one effort discounting round for each possible 140 pair of levels after determining for each pair which level should be fixed and which should 141 be flexible. This is determined by presenting each possible pair of levels on screen with the 142 question "Would you prefer 1€ for level A or 1€ for level B?". Participants respond by

clicking the respective on-screen button. Each pair is presented three times, resulting in 18 144 presented pairs, which are fully randomized in order and in the assignment of which level is 145 on the left or right of the screen. For each pair, the level that was chosen by the participant 146 at least two out of three times will be used as the level with a flexible value, which starts at 147 $1 \in$ and changes in every iteration. The other level in the pair will be set to a fixed value of 148 2€. Then, the effort discounting sensu Westbrook et al. begins, but with all possible pairs 149 and with the individually determined assignment of fixed and flexible level. The order in 150 which the pairs are presented is fully randomized, and each pair goes through all iteration 151 steps of adding/subtracting $0.50 \in$, $0.25 \in$, $0.13 \in$, $0.06 \in$, $0.03 \in$, $0.02 \in$ to/from the flexible 152 level's reward (each adjustment half of the previous one, rounded to two decimals) before 153 moving on to the next one. This procedure allows to compute SVs based on actual 154 individual preference instead of objective task load. For each pair, the SV of the flexible level is 1, as it was preferred when faced with equal rewards, and the SV of the fixed level is the final reward of the flexible level divided by 2€. Each level's "global" SV is calculated 157 as the mean of this level's SVs from all pairs in which it appeared. If the participant has a 158 clear preference for one level, this level's SV will be 1. If not, then no level's SV will be 1, 159 but each level's SV can still be interpreted as an absolute and relative value, so each 160 participant's effort discounting behaviour can still be quantified. The interpretation of SVs 161 in Westbrook et al.⁷ was "The minimum relative reward required for me to choose 1-back 162 over this level". So if the SV of 3-back was 0.6, the participant would need to be rewarded 163 with at least 60 % of what they are being offered for doing 3-back to do 1-back instead, 164 forgoing the higher reward for 3-back. In this study, the SV can be interpreted as "The 165 minimum relative reward required for me to choose any other level over this level". 166 Therefore, an SV of 1 indicates that this level is preferred over all others, while SVs lower 167 than 1 indicate that in at least one pair, a different level was preferred over this one. 168

Study procedure. Healthy participants aged 18 to 30 years were recruited using 170 the software $ORSEE^{25}$. Participants completed the personality questionnaires online and 171 then visited the lab for two sessions one week apart. NFC was assessed using the 16-item 172 short form of the Need for Cognition Scale^{26,27}. Responses to each item (e.g., "Thinking is 173 not my idea of fun", recoded) were recorded on a 7-point Likert scale. The NFC scale 174 shows comparably high internal consistency (Cronbach's $\alpha > .80$)^{27,28}. Several other 175 personality questionnaires were used in this study but are the topic of the Registered 176 Report for the second lab session¹⁷. A full list of measures can be found in our Github 177 repository. In the first session, participants provided informed consent and demographic 178 data before completing the computer-based paradigm. The paradigm started with the 179 n-back levels one to four, presented sequentially with two runs per level, consisting of 64 180 consonants (16 targets, 48 non-targets) per run. The levels were referred to by color 181 (1-back: black, 2-back: red, 3-back: blue, 4-back: green) to avoid anchor effects in the 182 effort discounting procedure. To assess perceived task load, we used the 6-item NASA Task 183 Load Index (NASA-TLX)²⁹, where participants evaluate their subjective perception of 184 mental load, physical load, effort, frustration, performance, and time pressure during the 185 task on a 20-point scale. At the end of each level, participants filled out the NASA-TLX on 186 a tablet, plus an item with the same response scale, asking them how aversive they found 187 this n-back level. After the n-back task, participants completed the CAD paradigm on 188 screen and were instructed to do so as realistically as possible, even though the displayed 189 rewards were not paid out on top of their compensation. They were told that one of their 190 choices would be randomly picked for the final run of n-back. However, this data was not 191 analyzed as it only served to incentivise truthful behavior and to stay close to the design of 192 Westbrook et al.⁷. After the CAD paradigm, participants filled out a short questionnaire 193 on the tablet, indicating whether they adhered to the instructions (yes/no) and what the 194 primary motivation for their decisions during the effort discounting procedure was (avoid 195 boredom/relax/avoid effort/seek challenge/other). 196

The second session consisted 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 followed the same structure of task and effort discounting procedure, but participants could decide which strategy they wanted to reapply in the last block. Study data was collected and managed using REDCap electronic data capture tools hosted at Technische Universität Dresden^{30,31}.

203 Sampling plan

Sample size determination was mainly based on the results of the analyses of 204 Westbrook et al.⁷ (see Design Table in the Supplementary Material). The hypothesis that 205 yielded the largest necessary sample size was a repeated measures ANOVA with 206 within-between interaction of NFC and n-back level influencing SVs. Sample size analysis 207 with $G^*Power^{32,33}$ indicated that we should collect data from at least 72 participants, 208 assuming $\alpha = .05$ and $\beta = .95$. However, the sample size analysis for the hypotheses of the 209 second lab session revealed a larger necessary sample size of 85 participants to find an 210 effect of d = -0.32 of emotion regulation on facial muscle activity with $\alpha = .05$ and 211 $\beta = .95$. To account for technical errors, noisy physiological data, or participants who indicate that they did not follow the instructions, we aimed to collect about 50% more data 213 sets than necessary, N = 120 in total.

15 Analysis plan

Data collection and analysis were not performed blind to the conditions of the
experiments. We excluded the data of a participant from all analyses, if the participant
stated that they did not follow the instructions, if the investigator noted that the
participant misunderstood the instructions, or if the participant withdrew their consent.
No data was replaced. The performance measure d' was computed as the difference of the
z-transformed hit rate and the z-transformed false alarm rate³⁴. Reaction time (RT) data

was trimmed by excluding all trials with responses faster than 100 ms, as the relevant
cognitive processes cannot have been completed before^{35,36}. Aggregated RT values were
described using the median and the median of absolute deviation (MAD) as robust
estimates of center and variability, respectively³⁷. Error- and post-error trials were
excluded, because RT in the latter is longer due to more cautious behavior^{38,39}. To test our
hypotheses, we performed a series of rmANOVAs and an MLM with orthogonal
sum-to-zero contrasts in order to meaningfully interpret results⁴⁰.

229 Manipulation check. Declining performance was investigated by calculating an
230 rmANOVA with six paired contrasts comparing d' between two levels of 1- to 4-back at a
231 time. Another rmANOVA with six paired contrasts was computed to compare the median
232 RT between two levels of 1- to 4-back at a time. To investigate changes in NASA-TLX
233 ratings, six rmANOVAs were computed, one for each NASA-TLX subscale, and each with
234 six paired contrasts comparing the ratings between two levels of 1- to 4-back at a time.

Subjective values. For each effort discounting round, the SV of the fixed level was 235 calculated by adding or subtracting the last adjustment of 0.02€ from the last monetary 236 value of the flexible level, depending on the participant's last choice, and dividing this 237 value by 2€. This yielded an SV between 0 and 1 for the fixed compared with the flexible 238 level, while the SV of the flexible level was 1. The closer the SV of the fixed level is to 0, 239 the stronger the preference for the flexible level. All SVs of each level were averaged to compute one "global" SV for each level. An rmANOVA with four different contrasts were computed to investigate the association of SVs and the n-back levels: Declining linear 242 (3,1,-1,-3), ascending quadratic (-1,1,1,-1), declining logistic (3,2,-2,-3), and positively 243 skewed normal (1,2,-1,-2) (Supplementary Figure S1). Depending on whether the linear or 244 one of the other three contrasts fit the curve best, we applied a linear or nonlinear 245 multi-level model in the next step, respectively. 246

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

247

level, we performed MLM. We applied restricted maximum likelihood (REML) to fit the 248 model. As an effect size measure for random effects we first calculated the intraclass 249 correlation (ICC), which displays the proportion of variance that is explained by differences 250 between persons. Second, we estimated a random slopes model of n-back level (level 1. 251 fixed, and random factor: 0-back, 1-back, 2-back, 3-back) predicting SV nested within 252 subjects. As Mussel et al.⁴¹ could show, participants with high versus low NFC not only 253 have a more shallow decline in performance with higher n-back levels, but show a 254 demand-specific increase in EEG theta oscillations, which has been associated with mental 255 effort. We controlled for performance, i.e., d' (level 1, fixed factor, continuous), median RT 256 (level 1, fixed factor, continuous) in order to eliminate a possible influence of declining 257 performance on SV ratings. 258

$$SV \sim level + d' + medianRT + (level|subject)$$

Level-1-predictors were centered within cluster as recommended by Enders & Tofighi⁴². By
this, the model yields interpretable parameter estimates. If necessary, we adjusted the
optimization algorithm to improve model fit. We visually inspected the residuals of the
model for evidence to perform model criticism. This was done by excluding all data points
with absolute standardized residuals above 3 SD. As effect size measures, we calculated
pseudo R^2 for our model and f^2 to estimate the effect of n-back level according to Lorah⁴³.

The association of SVs and NFC was examined with an rmANOVA. We subtracted the SV of 1- from 2-back and 2- from 3-back, yielding two SV difference scores per participant. The sample was divided into participants with low and high NFC using a median split. We then computed an rmANOVA with the within-factor n-back level and the between-factor NFC group to determine whether there is a main effect of level and/or group, and/or an interaction between level and group on the SV difference scores. Post-hoc tests were computed depending on which effect reached significance at p < .01. To ensure

the validity of this association, we conducted a specification curve analysis⁴⁴, which included 63 possible preprocessing pipelines of the RT data. These pipelines specify which 273 transformation was applied (none, log, inverse, or square-root), which outliers were 274 excluded (none, 2, 2.5, or 3 MAD from the median, RTs below 100 or 200 ms), and across 275 which dimensions the transformations and exclusions were applied (across/within subjects 276 and across/within n-back levels). The rmANOVA was run with each of the 63 pipelines, 277 which also included our main pipeline (untransformed data, exclusion of RTs below 278 100 ms). The ratio of pipelines that lead to significant versus non-significant effects 279 provides an indication of how robust the effect actually is.

The association of subjective task load with NFC was examined similarly. We 281 calculated NASA-TLX sum scores per participant per level, computed an rmANOVA with 282 the within-factor n-back level and the between-factor NFC group, and applied post-hoc 283 tests based on which effect reached significance at p < .01. And the association of 284 subjective aversiveness of the task with NFC was examined with difference scores as well, 285 since we expected this curve to mirror the SV curve, i.e. as the SV rises, the aversiveness 286 declines, and vice versa. We subtracted the aversiveness ratings of 1- from 2-back and 2-287 from 3-back, yielding two aversiveness difference scores per participant. Then, we 288 computed an rmANOVA with the within-factor n-back level and the between-factor NFC 280 group, and applied post-hoc tests based on which effect reached significance at p < .01. 290

The results of each analysis was assessed on the basis of both p-value and the Bayes factor BF_{10} , calculated with the BayesFactor package²⁴ using the default prior widths of the functions anovaBF, lmBF and ttestBF. We considered a BF_{10} close to or above 3/10 as moderate/strong evidence for the alternative hypothesis, and a BF_{10} close to or below .33/.10 as moderate/strong evidence for the null hypothesis⁴⁵.

Pilot data

The sample of the pilot study consisted of N=15 participants (53.3% female, 297 $M = 24.43 \ (SD = 3.59)$ years old). One participant's data was removed because they 298 misunderstood the instruction. Due to a technical error the subjective task load data of one participant was incomplete, so the hypotheses involving the NASA-TLX were analyzed with n = 14 data sets. The results showed increases in subjective and objective task load 301 measures with higher n-back level. Importantly, SVs were lower for higher n-back levels, but not different between 1- and 2-back, which shows that the easiest level is not universally preferred. The MLM revealed n-back level as a reliable predictor of SV, even 304 after controlling for declining task performance (d' and median RT). NASA-TLX scores 305 were higher with higher n, and lower for the group with lower NFC scores, but NFC and 306 n-back level did not interact. All results are detailed in the Supplementary Material. 307

308 Data availability

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

310 Code availability

The paradigm code, the R script for analysis, and the R Markdown file used to compile this document are available at osf.io/vnj8x/.

313 Protocol registration

The Stage 1 Registered Report protocol has been approved and is available at osf.io/cpxth/.

316 Results

Adjustments for Stage 2

There were two necessary adjustments of the methods. First, we failed to update the 318 necessary sample size after the analyses changed with the first review round. Instead of the 319 72 subjects stated above, the largest minimum sample size was actually 53 subjects (see 320 hypothesis 1b in the Design Table in the Supplementary Material). And secondly, we 321 changed to which hypothesis we applied the specification curve analysis (SCA). In the 322 initial Stage 1 submission, we had applied it to the MLM of hypothesis 2b, which at this 323 point included NFC as a predictor. Following the advice of the reviewers, we removed NFC from the MLM, and analyzed NFC in an rmANOVA (hypothesis 3a) instead. Since NFC was of great interest to us, we decided to apply the SCA to hypothesis 3a rather than 2b to 326 provide a measure of robustness. However, hypothesis 3a does not contain any RT data, so 327 the SCA is only useful for the MLM in hypothesis 2b. Therefore, we applied it to the MLM.

329 Sample

Data was collected between the 16th of August 2022 and the 3rd of February 2023. 330 Of the N=176 participants who filled out the NFC questionnaire, n=124 completed the 331 first lab session. Based on the experimenters' notes, we excluded the data of seven 332 participants from analysis for misunderstanding the instruction of the n-back task, and the 333 data of one participant who reported that they confused the colours of the levels during 334 effort discounting. Our final data set therefore included N=116 participants (83.60%) 335 female, $M \pm SD = 22.4 \pm 3$) years old), which is 2.2 times more than what the highest 336 sample size calculation required. 337

338 Manipulation checks

We used rmANOVAs to investigate whether objective performance measures and 339 subjective task load measures changed across n-back levels. For each rmANOVA we report 340 the generalized eta squared $\hat{\eta}_G^2$, which estimates the effect size in analyses that contain 341 both manipulated and non-manipulated terms. The performance measure d' did not 342 change across n-back levels $(F(2.85, 327.28) = 0.01, p = .999, \hat{\eta}_G^2 = .000, 90\%$ CI 343 [.000, .000], BF₁₀ = 3.31×10^{-3}), but the median RT did (F(2.46, 283.05) = 98.67, 344 $p < .001, \, \hat{\eta}_G^2 = .192, \, 90\%$ CI [.130, .248], BF₁₀ = 2.28 × 10³⁴), evidence was not in favour of 345 H1a but in favour of H1b. Specifically, the median RT was higher for the more difficult 346 level in every contrast, with two exceptions: It did not differ between 2- and 4-back, and it was higher for 3- than for 4-back (Table 1).

Table 1
Paired contrasts for the rmANOVA comparing the median reaction time between n-back levels

Contrast	Estimate	SE	df	t	p	BF_{10}	η_p^2	95%CI
1 - 2	-0.11	0.01	345.00	-11.76	<.001	1.75×10^{30}	0.29	[0.22, 1.00]
1 - 3	-0.16	0.01	345.00	-16.23	<.001	8.80×10^{45}	0.43	[0.37, 1.00]
1 - 4	-0.12	0.01	345.00	-12.47	<.001	4.79×10^{34}	0.31	[0.25, 1.00]
2 - 3	-0.04	0.01	345.00	-4.47	<.001	$5,\!538.45$	0.05	[0.02, 1.00]
2 - 4	-0.01	0.01	345.00	-0.71	0.894	0.10	1.45e-03	[0.00, 1.00]
3 - 4	0.04	0.01	345.00	3.76	0.001	6.35×10^6	0.04	[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.

All NASA-TLX subscale scores increased across n-back levels, so evidence was in favour of H1c. Ratings on the effort subscale (F(2.20, 253.06) = 203.82, p < .001, $\hat{\eta}_G^2 = .316, 90\%$ CI [.250, .375], BF₁₀ = 2.47×10^{34}) increased across all levels, but the magnitude of change decreased from 1- to 2-back $(t(345) = -12.35, p_{\text{Tukey}(4)} < .001,$ BF₁₀ = 4.24×10^{19}) to 3- to 4-back $(t(345) = -2.72, p_{\text{Tukey}(4)} = .035, \text{BF}_{10} = 174.38).$ Three subscales had significant differences between all contrasts except for 3- versus

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4-back: While ratings on the frustration and time subscales were higher for more difficult
355
    levels (F(2.50, 287.66) = 68.06, p < .001, \hat{\eta}_G^2 = .172, 90\% CI [.112, .227],
356
    \mathrm{BF}_{10} = 5.26 \times 10^{15}, \ \mathrm{and} \ F(2.21, 254.65) = 51.08, \ p < .001, \ \hat{\eta}_G^2 = .117, \ 90\% \ \mathrm{CI} \ [.065, .168],
357
    BF_{10} = 3.94 \times 10^9, respectively), ratings on the performance subscale decreased with higher
358
    n~(F(2.49,285.97)=95.33,~p<.001,~\hat{\eta}_G^2=.241,~90\%~{\rm CI}~[.176,.299],~{\rm BF}_{10}=1.55\times 10^{24}).
359
     Ratings on the mental subscale consistently increased across all levels
360
    (F(1.99, 228.35) = 274.47, p < .001, \, \hat{\eta}_G^2 = .375, \, 90\% \,\, \text{CI } [.309, .432], \, \text{BF}_{10} = 1.64 \times 10^{43}).
361
    Ratings on the physical subscale were higher for more difficult levels
362
    (F(1.68, 192.93) = 15.91, p < .001, \hat{\eta}_G^2 = .041, 90\% \text{ CI } [.009, .075], \text{ BF}_{10} = 60.54), \text{ apart}
363
    from the contrasts 2- versus 3-back (BF<sub>10</sub> = 10.45) and 3- versus 4-back (BF<sub>10</sub> = 0.47).
364
     The full results of these manipulation checks are listed in Table S.1 to S.8 in the
365
    Supplementary Material.
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Decline of subjective values

The different curves of SVs across n-back levels can be seen in Figure 2, grouped into 368 those participants who had an SV of 1.0 for 1-back (n = 71), for 2-back (n = 18), for 369 3-back (n = 9), for 4-back (n = 13), or all SVs below 1.0, i.e. no absolute preference for any 370 level (n = 5). While the majority of participants preferred the easiest level and showed an 371 approximately linear decline of SVs with increasing task-load, a substantial part of the 372 sample had higher SVs for one of the more difficult n-back levels. However, each panel in 373 Figure 2 contains curves of participants who had large differences between their four SVs 374 and curves of participants who had a difference of less than 0.2 between their highest and 375 their lowest SV, so preferring one level does not necessarily mean having a strong aversion against the others, regardless of difficulty level. 377

[FIGURE 2 HERE]

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When asking participants what motivated their decisions in the cognitive effort

discounting paradigm, 11.2% stated that they wanted to avoid boredom, 22.4% stated that
they wanted a challenge, 34.5% stated that they wanted to avoid effort, and 4.3% stated
that they wanted to relax. The remaining 27.6% of participants used the free text field and
provided reasons such as "I wanted a fair relation of effort and reward.", "I wanted the fun
that I had in the more challenging levels.", "I wanted to maximize reward first and
minimize effort second.", or "I did not want to perform poorly when I was being paid for
it.". Figure 3 shows the different motivations in the context of the SVs per n-back level.

[FIGURE 3 HERE]

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The rmANOVA showed a significant difference between the SVs across n-back levels (F(1.98, 227.98) = 65.65, p < .001, $\hat{\eta}_G^2 = .288$, 90% CI [.222, .347], BF₁₀ = 1.58 × 10⁶⁴), so evidence was in favour of H2a. All four pre-defined contrasts reached significance (Table 2), so a purely linear contrast can be rejected.

Table 2
Contrasts for the rmANOVA comparing the subjective values between n-back levels

Contrast	Estimate	SE	df	t	p	η_p^2	95%CI
Declining Linear	1.11	0.08	345.00	13.41	<.001	0.34	[0.28, 1.00]
Ascending Quadratic	0.15	0.04	345.00	4.14	<.001	0.05	[0.02, 1.00]
Declining Logistic	1.22	0.09	345.00	12.97	<.001	0.33	[0.26, 1.00]
Positively Skewed Normal	0.75	0.06	345.00	12.74	<.001	0.32	[0.26, 1.00]

Note. SE = standard error, df = degrees of freedom, t = t-statistic, p = p-value, CI = confidence interval.

The declining logistic contrast had the highest effect estimate (t(345) = 12.97, p < .001), suggesting a shallow decline of SVs between 1- and 2-back, and 3- and 4-back, respectively, and a steeper decline of SVs between 2- and 3-back. Based on the effect estimate, the ascending quadratic and the skewed normal contrasts were rejected in favour of the declining logistic contrast.

Consequently, we had to adapt the MLM to incorporate this non-linear trend. To

apply the contrast to the *n*-back levels, we had to turn the variables into a factor, with two
consequences: Centered variables cannot be turned into factors, so we entered the variable
level in its raw form, and factors cannot be used as random slopes, so the model is now
defined as:

$$SV \sim level + d' + medianRT + (1|subject)$$

This means that the intercept still varied between subjects, but there were no random slopes anymore. To provide more than one observation per factor level, we used the two rounds per n-back level per subject, rather than n-back levels per subject. The ICC of the null model indicated that there was a correlation of r = .096 between the SVs of a subject, i.e. that 9.59% of variance in SVs could be explained by differences between participants.

We did not use an optimization algorithm to improve the fit of the random intercept model. A total of 9 data points from 6 participants were excluded, because the residuals exceeded 3 SD above the mean. The results of the final model are displayed in Table 3.

Table 3
Results of the multi level model on the influence of n-back level (as a declining logistic contrast) and task performance on subjective values.

Parameter	Beta	SE	df	t-value	<i>p</i> -value	f^2	Random Effects (SD)
Intercept	0.81	0.01	114.82	78.34	<.001		0.09
n-back level	0.05	0.00	799.38	18.22	<.001	0.64	
ď,	0.02	0.00	798.75	5.60	<.001	0.04	
median RT	0.02	0.07	798.58	0.30	0.768	0.00	

Note. SE = standard error, df = degrees of freedom, SD = standard deviation.

An exploratory ANOVA was used to compare the fit of the final model with a linear random intercept model, confirming that the two models were different from each other ($\chi^2(2) = 34.48, p < .001$), and with an Akaike Information Criterion of AIC = -492.61 and a Bayesian Information Criterion of BIC = -454.02 the declining logistic model was superior to the linear model (AIC = -462.12, BIC = -433.18). Both AIC and BIC subtract the likelihood of the model from the number of parameters and/or data points, so

lower values indicate better model fit. The final model had an effect size of $f^2 = 0.64$ for 416 the *n*-back levels and $f^2 = 0.04$ for d', which are considered large and small, respectively⁴⁶. 417 This means that the n-back level explained 64.20% and d'explained 3.95% of variance in 418 SVs relative to the unexplained variance, respectively. The beta coefficient indicated that 419 with every 1-unit increase in d', the SV increased by 0.02. Due to the coding scheme of the 420 logistic contrast, the beta coefficient of the n-back level has to be interpreted inversely, so 421 SVs decline with increasing n-back level. The effect size of the median RT was $f^2 = 0.00$. 422 Since SVs decline with increasing level, beyond the variance explained by d', evidence was 423 in favour of H2b. 424

To investigate the dependency of the model results on the RT preprocessing, we conducted a specification curve analysis (Figure 4).

[FIGURE 4 HERE]

427

Regardless of the preprocessing pipeline, n-back level and d' were significant predictors of SVs, and had stable effect estimates across all pipelines. There was only one pipeline in which the median RT was a significant predictor of SVs. This pipeline contained data that had been inverse transformed across subjects but within conditions, i.e. within the round of an n-back level, and RTs beyond 2 MAD from the median had been excluded.

Differences between NFC groups

The median NFC was 16, with n=57 subjects below and n=59 above the median.

We used an rmANOVA to investigate whether the difference between the SVs of 1- and

2-back, and 2- and 3-back, respectively, depended on whether a participant's NFC score

was above or below the median. There was a main effect of the n-back level

($F(1,114) = 9.13, p = .003, \hat{\eta}_G^2 = .040, 90\%$ CI [.002, .115], BF₁₀ = 12.68), but neither a

main effect of the NFC group ($F(1,114) = 3.18, p = .077, \hat{\eta}_G^2 = .013, 90\%$ CI [.000, .068],

BF₁₀ = 0.56) nor an interaction of NFC group and n-back level (F(1,114) = 0.46, p = .499)

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\hat{\eta}_G^2 = .002, 90\% CI [.000, .037]), so evidence was not in favour of H3a. Post-hoc tests
    showed that the difference between the SVs of 2- and 3-back is slightly more negative than
442
   the difference between 1- and 2-back (t(114) = -3.02, p = .003), but there were large
443
    inter-individual differences (Supplementary Figure S2a). This means that across the whole
444
    sample, there was a steeper decline in SVs from 2- to 3-back than from 1- to 2-back, again
445
    resembling the declining logistic function.
446
          The rmANOVA on the association between NFC scores and NASA-TLX scores
447
   revealed a main effect of n-back level (F(2.10, 239.56) = 154.50, p < .001, \hat{\eta}_G^2 = .223, 90\%
448
    CI [.159, .282], BF<sub>10</sub> = 2.22 \times 10^{45}) and an interaction between n-back level and NFC scores
449
    (F(2.10,239.56)=4.93,\,p=.007,\,\hat{\eta}_G^2=.009,\,90\% CI [.000, .025]), but no main effect of
450
   NFC scores (F(1, 114) = 3.22, p = .075, \hat{\eta}_G^2 = .022, 90\% \text{ CI } [.000, .084], BF_{10} = 1.75 \times 10^2).
451
    Post-hoc tests showed that the participants with NFC scores below the median had higher
452
   NASA-TLX scores for 3-back (t(114) = -2.15, p = .033, BF<sub>10</sub> = 11.15) and for 4-back
453
    (t(114) = -2.89, p = .005, BF_{10} = 336.88) than those with NFC scores above the median,
454
    so evidence was in favour of H3b. Regardless of NFC scores, NASA-TLX scores were
455
    higher for the more difficult level in each pair of n-back levels (Supplementary Figure S3).
456
          With another rmANOVA we investigated whether the difference between the
457
    aversiveness scores of 1- and 2-back, and 2- and 3-back, respectively, depended on whether
458
    a participant's NFC score was above or below the median. There was a main effect of NFC
459
   group (F(1,114) = 8.43, p = .004, \hat{\eta}_G^2 = .043, 90\% CI [.003, .119], BF<sub>10</sub> = 14.26) and a
460
   main effect of the n-back level (F(1,114)=10.21,\,p=.002,\,\hat{\eta}_G^2=.034,\,90\% CI [.000, .105],
461
    ), but no interaction (F(1,114)=2.59,\ p=.110,\ \hat{\eta}_G^2=.009,\ 90\% CI [.000, .058]). In favour
    of H3c, post-hoc tests revealed that participants with NFC scores below the median
    reported higher aversiveness than participants with NFC scores above the median
464
    (t(114) = 2.90, p = .004) (Supplementary Figure S2b). Regardless of NFC, the difference of
465
    the aversiveness scores of 2- and 3-back was more negative than that of 1- and 2-back
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(t(114) = 3.20, p = .002), indicating that in the same way in which the SVs decreased more

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strongly from 2- to 3-back than from 1- to 2-back, the aversion increased more strongly. 468 The full results of these analyses of NFC group differences can be found in Table S.11 to 469 S.15 in the Supplementary Material.

Exploratory analyses

To investigate the apparent group difference between the SVs of participants with 472 NFC scores below and above the median in higher n-back levels, we computed an 473 rmANOVA with the within-factor level (1 to 4) and the between-factor NFC group 474 (below/above median). There was no main effect of NFC group (F(1,114) = 2.63, $p=.108,\,\hat{\eta}_G^2=.007,\,90\%$ CI [.000, .053], 2.95×10^{-1}), but a main effect of the *n*-back level $(F(2.01, 229.39) = 67.39, p < .001, \hat{\eta}_G^2 = .295, 90\% \text{ CI } [.228, .354], 2.70 \times 10^{30}) \text{ and an}$ 477 interaction $(F(2.01,229.39)=3.24,\,p=.041,\,\hat{\eta}_G^2=.020,\,90\%$ CI [.000,.044]). Post-hoc tests for the main effect of level showed that SVs were lower for the more difficult n-back 479 level in each paired contrast except for 1- versus 2-back. Post-hoc tests for the interaction 480 effect showed that the NFC groups only had a significant difference in SVs for 4-back, 481 where participants below the NFC median had lower scores ($\Delta M = 0.11, 95\%$ CI 482 [0.01, 0.22], t(114) = 2.13, p = .036). Despite not reaching significance, 1-back was the only 483 level in which participants with NFC scores above the median seemed to have lower SVs 484 than those with scores below the median ($\Delta M = -0.05, 95\%$ CI [-0.11, 0.01], 485 t(114) = -1.50, p = .136). The full results of this exploratory analysis of NFC group 486 differences can be found in Table S.16 and S.17 in the Supplementary Material. 487 Supplementary Figure S4 shows the SVs per n-back level for participants with NFC scores 488 above and below the median. 489 Following a reviewer's recommendation, we also analyzed the association of SVs with 490 NFC as a continuous variable. We computed an rmANOVA with the n-back level as a 491 within variable and the standardized NFC score as a covariate to predict SVs. Both the 492 NFC score $(F(1, 114) = 4.34, p = .039, \hat{\eta}_G^2 = .011, 90\% \text{ CI } [.000, .063], \text{ BF}_{10} = 0.57) \text{ and}$ 493

the *n*-back level $(F(2.02, 229.75) = 67.24, p < .001, \hat{\eta}_G^2 = .295, 90\%$ CI [.228, .354], 494 $BF_{10} = 2.70 \times 10^{30}$) showed significant main effects, as well as a significant interaction 495 $(F(2.02, 229.75) = 3.78, p = .024, \hat{\eta}_G^2 = .023, 90\% \text{ CI } [.000, .049], \text{ BF}_{10} = 0.12). \text{ Analyzing}$ 496 the estimated marginal means of the linear trends for each n-back level indicated a 497 significant difference between the slopes of 1-back and 4-back ($\Delta M = -0.09, 95\%$ CI_{Tukey(4)} 498 $[-0.15, -0.02], t(456) = -3.22, p_{\text{Tukey}(4)} = .008), \text{ but not between any other two levels.}$ 490 Plotting the predicted slopes shows that there is a negative association between the 500 predicted SVs and the NFC scores for 1-back, but a positive association between the 501 predicted SVs and the NFC scores for 4-back (Figure 5). The full results of this 502 exploratory analysis of NFC as a continuous covariate can be found in Table S.18 and S.19 503 in the Supplementary Material.

[FIGURE 5 HERE]

505

506 Discussion

This Registered Report aimed to adapt the Cognitive Effort Discounting (COG-ED) 507 paradigm by Westbrook et al. 7 , which estimates subjective values of different n-back levels, 508 into the Cognitive and Affective Discounting (CAD) paradigm to estimate SVs of tasks 509 without defaulting to the assumed objective task load as a benchmark. For this purpose, 510 we adapted the way in which the discounting options are presented to the participants, based the anchor on their own choices, and computed SVs across multiple combinations of task levels. The analyses were closely aligned with those in Westbrook et al. 7 to 513 demonstrate the changes in SVs brought about by the new paradigm. This study also 514 applied the CAD paradigm to an emotion regulation task, the results of which are detailed 515 in a second Registered Report¹⁷.

17 Manipulation checks

The performance measure d' did not differ across n-back levels, but the RT increased 518 from 1- to 2- to 3-back and then remained on a high level for 4-back. This points to three 519 important characteristics of the n-back task in this context. Firstly, RT as a valid 520 group-level indicator of performance might only be useful for levels up to n=3, and could 521 be used to investigate inter-individual differences for n > 3. Secondly, there is a 522 speed-accuracy tradeoff in the first three levels, that might even re-emerge in higher levels, 523 where d' would decline and RT would remain stable. And lastly, the fact that neither 524 accuracy nor speed is an informative performance measure by itself has been observed 525 before⁴⁷ and both show different associations with various measures of intelligence⁴, 526 suggesting that they should always be reported as separate indices. Additionally, d' might 527 not have differed across n-back levels because the manipulation of task load is not strictly 528 continuous. Several participants said that they perceived 3-back as more difficult than 529 4-back because they found it is easier to remember chunks of stimuli when n was an even number than when n was an odd number. 531

All NASA-TLX subscales differed across *n*-back levels, but the effort and mental load subscales were the only ones to consistently increase across all levels. This would support the notion of the *n*-back task offering a continuous manipulation of task load, at least subjectively. Ratings on the frustration and time subscales increased and ratings on the performance subscale decreased until 3-back and then remained stable. This pattern is akin to the RT, which also increased and then remained stable. Ratings on the physical load subscale increased with *n*-back levels, but not between 2- and 3-back and 3- and 4-back, respectively.

Decline of subjective values

The rmANOVA with different pre-defined contrasts showed that all fit the SVs to a 541 different degree, and that the SVs do not simply decline linearly across n-back levels. The best fit was a declining logistic curve, reflecting that 1) the majority of participants preferred the easiest level, 2) 2-back was generally closer in preference to 1-back than 3-back was to 2-back, and 3) objective task load and subjective preference do not stand in a linear relationship. Since the majority of participants preferred the easiest level, we rejected the ascending quadratic and skewed normal contrasts, which implied lower SVs for 1- than for 2-back. The fact that the majority of participants preferred lower over higher 548 effort, but a minority showed the opposite pattern, is in line with previous research on 549 cognitive effort by Kool et al. (2010)⁴⁸. Importantly, having a paradigm that can 550 accurately assess the preferences of the minority is necessary but not sufficient, because the 551 interindividual variability is so high that it blurs effects on the group level. Figure 2 552 suggests that those who prefer either 1- or 2-back have a slightly steeper discounting curve 553 than those who prefer 3- or 4-back, meaning they have lower SVs for higher levels than 554 those who prefer a higher level have for the easier levels. But as the figure also shows, there 555 is great interindividual variability in the discounting patterns, regardless of which level has 556 the highest SV. Thomson and Oppenheimer⁴⁹ argue that the different effort curves that 557 have been observed for different tasks are likely due to the fact that we still understand 558 quite little about how and why different manipulations of effort work. For example, the 559 n-back task is likely not a continuous manipulation of task load, as discussed above. 560 However, the declining logistic curve is similar to the sigmoidal curve that has been found for a physical⁵⁰ and a cognitive effort paradigm⁵¹, suggesting there are common features of effort across different tasks and domains. The MLM with the logistic contrast showed that the n-back level explained the majority of variance in SVs, while the performance measure d' also explained some variance in SVs, albeit less. With increasing n-back level and 565 decreasing d', the SV decreased. The median RT was not a significant predictor in this

model, which was somewhat surprising because RT but not d' yielded significant differences 567 across levels in the manipulation checks. However, participants might have deliberately or 568 subconsciously used the feedback they received at the end of each round, i.e. twice per 569 n-back level, as an anchor during the effort discounting. This feedback was based on 570 correct responses and not on RT, so if participants based their effort discounting choices at 571 least partly on this feedback, they were either motivated to repeat a task in which they 572 performed well and/or they were reluctant to accept a larger reward for a task in which 573 they did not perform well. Since more participants reported effort avoidance as their 574 motivation in the effort discounting than those who reported seeking a challenge, we can 575 assume that they were more motivated to repeat a task in which they performed well 576 because their good performance coincided with low effort. 577

The declining logistic n-back levels and d' remained significant predictors of SVs 578 throughout all 63 preprocessing pipelines in the specification curve analysis, with betas 579 that varied by less than 0.01. In contrast to this stood the variability of the median RT 580 betas, which ranged from about 0.10 to -0.03, and reached significance in only one pipeline. 581 This pipeline was among the three pipelines with the highest BF_{10} , and applied inverse 582 transformation to the RT data, across subjects but within conditions, and excluded data 583 beyond 2 MAD from the median. Interestingly, the curve of median RT betas in Figure 4a 584 mirrored the rectangular pipeline indicators in the transformation rows of Figure 4b, so the 585 transformation choice influenced the median RT much more than the dimension or the 586 exclusion choice did. As Fernandez et al. 52 found, applying more than one preprocessing 587 step to the reaction time data of a Stroop task increased the risk of false positives beyond $\alpha = .05$, and transformation choices inflated this risk more than outlier exclusion or aggregation choices did. Our data seems to corroborate this finding for n-back tasks as 590 well. Surprisingly, the d' betas appear almost unaffected by the preprocessing pipeline, 591 even though d' was computed after the outlier exclusion. This indicates that researchers 592 who are interested in the correctness rather than the speed of responses can choose a simple 593

preprocessing pipeline without risking false positives through elaborate transformations.

Differences between NFC groups

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The majority of participants (61.20 %) had a preference for 1-back over the other levels, but that also means that there were 34.50 % who had a preference for 2-, 3-, or 4-back, and 4.30 % who preferred no specific level over all others. It shows that when given the choice, there is a number of participants who do not prefer the easiest level, confirming the necessity of an effort discounting paradigm that works independent of the objective task load. The CAD paradigm provides the means to depict these preferences.

In the analysis of SV difference scores, the NFC group did not reach significance as a 602 predictor. Conceptually, this was likely due to the partial but not full overlap between 603 self-reported and behavioural effort investment, which has also been found for a demand 604 selection task⁵³. Another possible reason is the bandwidth of SVs of participants with NFC 605 scores around the median, and the fact that the difference appeared most pronounced for 606 4-back, and we only registered analyses of the difference scores between 1- and 2-back and 607 2- and 3-back. As the exploratory analyses showed, a median split of NFC scores yielded a 608 significant group difference in SVs for 4-back only, while predicting SVs with NFC as a 609 continuous covariate showed a difference in the slopes of 1-back and 4-back. The analysis of 610 NASA-TLX scores showed that the sum score increased with every n-back level, and that 611 participants with NFC scores below the median had higher NASA-TLX scores for 3- and 612 4-back than those below the median. This demonstrates that higher n-back levels have a 613 higher discriminatory power regarding inter-individual differences in subjective effort perception. This was also supported by the fact that higher n-back levels were perceived as more aversive, and participants with NFC scores below the median reported higher 616 aversion than those with NFC scores above the median. Our data supports the notion of a 617 Nonlinear Interaction between Person and Situation that has also been described by 618 Schmitt et al. $(2013)^{54}$ and Blum et al. $(2018)^{55}$ in the same-named NIPS model. The

NIPS model describes behaviour as a function of situational affordance which is mediated by personality traits. The behavioural variability follows an s-shaped curve, such that 621 "strong" situations with low or high situational affordance elicit the least behavioural 622 variability, while "weak" situations with moderate affordance maximize individual 623 differences. These differences are caused by a person's expression of a certain trait, which 624 shifts the curve along the y-axis. In our study, the situational affordance is the n-back level 625 and the behaviour is the SV, following a declining logistic curve, i.e. a mirrored s-shape. 626 Hence, the variability in SVs increased from 1- to 4-back, and participants with higher 627 NFC showed a more shallow decline in SVs as the situational affordance approached 628 moderate values. According to the NIPS model, we can expect the SVs of participants with 629 higher and lower NFC to converge again in levels of n > 4, since behavioural variability 630 decreases when situational affordance is high. An investigation of this relationship using the COG-ED paradigm⁷ had been encouraged by Strobel et al.⁵³ based on their findings on demand avoidance and cognitive effort investment. With the CAD paradigm, the declining logistic contrast of SVs across levels resembles the ascending logistic curve of the NIPS 634 model^{54,55} and should be tested further in a setting with n-back levels exceeding n=4. 635

636 Limitations

When developing a new paradigm, it is challenging to decide on the optimal analysis strategy, as every hypothesis is based on expected data patterns rather than previous findings. While the Stage 1 review process made the analyses as robust as possible, there were still unknown factors that should be addressed by future studies. For instance, the differences between participants with higher and lower NFC should be investigated with extreme groups or as a continuous variable rather than with a median split, especially in academic samples where NFC can be expected to be higher on average and more narrow in range. To arrive at a sample with more balanced NFC scores, recruitment efforts should be focused on representative population samples and/or collecting data with an NFC-based

stop rule. Additionally, we expected the SVs of participants with lower NFC scores to peak 646 at 1-back and the SVs of those with higher scores to peak at 2-back, but the way the SVs of 647 both groups appeared to drift apart in the higher n-back levels suggests that an analysis of 648 those levels would be more fruitful in determining group differences. Future studies could 649 create a stronger separation between the concepts investigated in this study (discounting 650 curve, effort perception, performance, SV computation, NFC), and model the SVs and 651 their task-related influencing factors first, before looking at (non-linear) associations with 652 personality. Another important point is the instruction, not just for the n-back task, but 653 for the effort discounting as well. We had to exclude several participants for 654 misunderstanding the task instruction, so we will add a visual instruction and/or a training 655 next time. And even though the participants were instructed to do the effort discounting with the aim to be satisfied with their choices instead of trying to increase the rewards, we cannot be sure that they did so. One might also argue that the 2€ reward range was not large enough to be an incentive for effort expenditure. However, findings by Bialaszek et al. suggest that participants are actually more sensitive to effort when the reward is small. Nevertheless, we exceeded the largest required sample size by 2.20 times, which 661 gives our analyses high statistical power.

663 Conclusion

Effort and reward are relevant in everyday life, yet these constructs vary in their conceptualization across individuals and even studies. With each decision an individual makes, they must weigh the required effort against the expected reward to decide if and how to behave in that situation. So far, effort discounting paradigms have relied on the assumption that the task that is objectively easiest is the one that is preferred by everyone, and each more difficult task is simply being devalued compared to the easy one. However, effort-related traits such as Need for Cognition suggest that this is not the case. Therefore, we developed a paradigm that allows to examine effort discounting independent of

objective task load, which we tested using an n-back task. Despite the fact that the task 672 design allowed individuals to express a preference for higher over lower objective load 673 levels, the overall subjective values took the shape of a declining logistic curve across 674 n-back levels. The majority of participants showed a decline in subjective values at higher 675 effort levels. A minority of participants deviated from this pattern and showed a clear 676 preference for 2-, 3, or 4-back over 1-back. The CAD paradigm was able to depict the 677 individual preference patterns for both those who do and do not prefer the lowest effort 678 level. While the subjective values declined with increasing levels, they increased with 679 better performance as measured in d', and were unaffected by the reaction time. 680 Participants with Need for Cognition scores above the median reported lower subjective 681 task load in and less aversion to more difficult levels. However, they did not have higher 682 subjective values per se, which was due to our choice of median split and our assumption that these group differences would emerge in lower levels. The exploratory analyses showed that the predicted slope of subjective values depending on Need for Cognition scores differed between 1- and 4-back, but not between other levels. In fact, the reaction time and 686 self-report data suggest that individual differences emerge especially from 3-back upwards, 687 emphasizing the need for tasks with high discriminatory power and effort discounting 688 paradigms with flexible, participant-centered mechanisms. The CAD paradigm offers this 689 flexibility, and we encourage future studies to question traditional assumptions in the field 690 of effort discounting in the light of these findings, and to re-use this data set for 691 exploratory analyses. 692

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Acknowledgements

This research was partly funded by the German Research Foundation (DFG) as part of the Collaborative Research Center (CRC) 940, and partly funded by centralized funds of the Faculty of Psychology at Technische Universität Dresden. The funders have/had no role in study design, data collection and analysis, decision to publish or preparation of the manuscript. The authors would like to thank Juliana Krause and Maja Hentschel for their help with data collection.

Author Contributions

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

Competing Interests

The authors declare no competing interests.