Estimating individual subjective values of emotion regulation strategies

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Abstract 19

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Individuals have a repertoire of emotion regulation (ER) strategies at their disposal, which
   they can use more or less flexibly. In ER flexibility research, strategies that facilitate goal
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   achievement are considered adaptive and therefore are subjectively valuable. Individuals
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   are motivated to reduce their emotional arousal effectively and to avoid cognitive effort.
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   Perceived costs of ER strategies in the form of effort, however, are highly subjective.
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   Subjective values (SVs) should therefore represent a trade-off between effectiveness and
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   subjectively required cognitive effort. However, SVs of ER strategies have not been
   determined so far. We present a new paradigm for quantifying individual SVs of ER
   strategies by offering monetary values for ER strategies in an iterative process. N=120
   participants first conducted an ER paradigm with the strategies distraction, distancing,
   and suppression. Afterwards, individual SVs were determined using the new CAD
   paradigm. SVs significantly predicted later choice for an ER strategy
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   (\chi^2(4, n = 119) = 115.40, p < .001, BF_{10} = 1.62 \times 10^{21}). Further, SVs were associated with
   Corrugator activity (t(5,618.96) = 2.09, p = .037, f^2 < .001), subjective effort
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   (t(5,618.96) = -13.98, p < .001, f^2 = .035), and self-reported utility (t(5,618.96) = 29.49, p < .001)
   p < .001, f^2 = .155). SVs were further associated with self-control (t(97.97) = 2.04,
   p = .044, f^2 = .002), but not with flexible ER. With our paradigm, we were able to
   determine subjective values. The trait character of the values will be discussed.
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         Keywords: emotion regulation, regulatory effort, effort discounting, registered report,
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emotion regulation choice, emotion regulation flexibility, electromyography

Estimating individual subjective values of emotion regulation strategies

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1. Introduction

The ability to modify emotional experiences, expressions, and physiological reactions¹ 43 to regulate emotions is an important cognitive skill. It is therefore not surprising that emotion regulation (ER) has substantial implications for well-being and adaptive 45 functioning². Different strategies can be used to regulate emotions, namely situation selection, situation modification, attentional deployment, cognitive change, and response 47 modification¹, and, following the taxonomy of Powers and LaBar³, individuals can implement ER strategies by means of different tactics. So called antecedent-focused strategies, e.g., attentional deployment and cognitive change, take effect early in the emotion generation process¹. In contrast, response modification takes place late in the process and is therefore conceptualized as a response-focused strategy¹. This postulated temporal sequence of ER strategies influences their effectiveness. Albeit it is meta-analytically proven that all mentioned strategies reduce subjective emotional experience, distraction as a tactic of attentional deployment and (expressive) suppression as a tactic of response modulation showed only small to medium effect sizes (distraction: $d_{+}=0.27$; suppression: $d_{+}=0.27$). In contrast, distancing as tactic of cognitive change showed the highest effectiveness with an effect size of $d_{+} = 0.45^{4}$. 58

Psychophysiological measures provide further important information on the
effectiveness of emotion regulation strategies (for an overview, see Zaehringer et al.⁵).
Compared to cardiovascular, electrodermal, and pupillometric autonomic responses, facial
electromyography has been reported consistently across studies to be influenced by emotion
regulation with even medium effect sizes. For example, studies have shown that reappraisal
of negative emotion is associated with reduced activity of the corrugator supercilii

(associated with anger, sadness, and fear) with $d_{-} = 0.32^{5}$. In addition, the levator labii superioris (associated with disgust) has also been associated with reduced activity during reappraisal⁶. Similar effects have been reported for suppression⁶, distancing⁷, and distraction⁸. Importantly, results on electromyographic measures seem to be more consistent compared to other autonomic measures, likely because they are specific to emotional valence and its changes.

Similarly to the differences in short term effectiveness, these tactics from three
different strategies are also related to different medium and long-term consequences. In
particular, strategies that do not change the emotional content of the situation, for
instance by taking a neutral perspective (i.e., distraction and suppression) are presumed to
be disadvantageous in the longer term. Thus, the self-reported habitual use of suppression
is associated with more negative affect and lower general well-being. In addition, a
number of ER strategies, e.g., rumination and suppression, have been associated with
mental disorders (for meta-analytic review, see Aldao et al. 10), which led to the postulation
of adaptive (such as reappraisal, acceptance) and maladaptive (such as suppression,
rumination) ER strategies. For example, it was shown that maladaptive ER strategies
(rumination and suppression) mediate the effect between neuroticism and depressive
symptoms 11.

The postulation of adaptive and maladaptive ER strategies has been challenged by
the concepts of ER repertoire and ER flexibility. Within this framework, maladaptive refers
to inflexible ER strategy use or use of strategies that are hindering goal achievement¹².

Adaptive flexible ER requires a large repertoire of ER strategies¹². The term "repertoire"
can be defined as the ability to utilize a wide range of regulatory strategies in divergent
contextual demands and opportunities¹³. A growing number of studies report findings
about the repertoire of emotion regulation strategies and its relationship to
psychopathology^{14–16}. Additionally, greater ER flexibility is related to reduced negative
affect and therefore beneficial in daily life¹⁷.

How do people choose strategies from their repertoire? Similarly to the 92 expectancy-value model of emotion regulation¹⁸ it could be assumed, that people also 93 assign a value to an ER strategy reflecting the usefulness of this strategy for goal achieving. Evidence from other psychological domains (e.g., intertemporal choice¹⁹) shows that subjective values (SVs) are attributed to the choice options on the basis of which the decision is made. Research on ER choice has identified numerous factors that influence the 97 choice of ER strategies, which can be seen as indirect evidence for factors influencing SVs²⁰. For example, a study found that the intensity of a stimulus or situation plays a role in the choice²¹. Higher intensity of the (negative) stimulus lead to a choice of rather disengaging 100 tactics of attentional deployment, like distraction^{20,21}. ER choice was further influenced by, 101 among others, extrinsic motivation (e.g., monetary incentives), motivational determinants 102 (i.e., hedonic regulatory goals), and effort^{20,22}. Nonetheless, there are only few studies to 103 date that examined the required effort of several strategies in more detail and compared them with each other. Furthermore, the research on ER choice lacks information regarding the strategies that were not chosen in each case. It is unclear whether people had clear 106 preferences or whether the choice options were similarly attractive. 107

We assume that people choose the strategy that has the highest value for them at the 108 moment. The value is determined against the background of goal achievement in the 109 specific situation: A strategy is highly valued if it facilitates goal achievement¹². One 110 certainly central goal is the regulation of negative affect. The effectiveness of ER strategies 111 should therefore influence the respective SV. A second, intrinsic, and less obvious goal is 112 the avoidance of effort²³. When given the choice, most individuals prefer tasks that are less effortful²⁴. Cognitive effort avoidance has been reported in many contexts, for example in 114 affective context²⁵, the context of decision making²⁶, and executive functions²⁷, and is 115 associated with Need for Cognition (NFC)²⁸, a stable measure of the individual pursuit and 116 enjoyment of cognitive effort^{29,30}. In the area of emotion regulation, too, there are initial 117 indications that people show a tendency towards effort avoidance. Across two studies, we 118

could show in previous work that the choice for an ER strategy is mainly influenced by the 119 effort required to implement a given strategy²². In our studies, participants used the 120 strategies distancing and suppression while inspecting emotional pictures. Afterwards, they 121 choose which strategy they wanted to use again. Participants tended to re-apply the 122 strategy that was subjectively less effortful, even though it was subjectively not the most 123 effective one - in this case: suppression. Moreover, the majority of participants stated 124 afterwards the main reason for their choice was effort. We assume therefore that, although 125 individuals trade off both factors - effectiveness and effort - against each other, effort 126 should be the more important predictor for SVs of ER strategies. In addition, perceived 127 utility should have an impact on SVs. A strategy that is less effortful and can objectively 128 regulate arousal (i.e., is effective), but is not subjectively perceived as useful, should have a 129 low SV. SVs of ER Strategies could therefore be helpful to describe the ER repertoire¹² more comprehensively. Depending on the flexibility of a person, different patterns of SVs 131 could be conceivable: A person with high flexibility would show relatively high SVs for a number of strategies. This would mean that all strategies are a good option for goal 133 achievement. A second person with less flexibility, however, would show high SVs only for 134 one strategy or low SVs for all of the strategies. This in turn would mean that there is only 135 a limited amount of strategies in the repertoire to choose from. Subsequently, the ability to 136 choose an appropriate strategy for a specific situation is also limited. 137

So far we have not seen any attempt in ER choice research to determine individual SVs of ER strategies. However, this would be useful to describe interindividual differences in the preference of ER strategies and the ER repertoire more comprehensively. To investigate this question, the individual SVs of each strategy available for selection would have to be determined. Promising approaches can be found in studies on difficulty levels of effortful cognitive tasks.

Individual SVs of effortful cognitive tasks have been quantified using the Cognitive Effort Discounting Paradigm (COG-ED)²⁹.

In the original study by Westbrook et al.²⁹, cognitive load was varied using the 146 n-back task, a working memory task that requires fast and accurate responses to 147 sequentially presented stimuli. Participants had to decide in an iterative procedure whether 148 they wanted to repeat a higher n-back level for a larger, fixed monetary reward, or a lower 149 level for a smaller, varying reward, with the implicit assumption that the objectively 150 easiest n-back level has the highest SV. In the present study, we want to use this paradigm 151 to determine SVs of ER strategies. In doing so, we need to make an important change: We 152 have to adapt the assumption that the easiest n-back level has the highest SV. As we have 153 shown in previous studies, there are large inter-individual differences in the preference and 154 perceived subjective effort of ER strategies²². Moreover, there is nothing like an objectively 155 easiest ER strategy. It could be assumed, that the antecedent-focused strategies, 156 i.e. attentional deployment and cognitive change, require less effort, because according to Gross¹ these strategies apply when the emotional reaction has not fully developed, yet. In 158 contrast, suppression would need ongoing effort, because it takes effect late in the emotion 159 generating process and does not alter the emotion itself. A similar assumption has been 160 made by Mesmer-Magnus et al.³¹, who state that Surface Acting (the equivalent to 161 expressive suppression in emotional labor research) is supposed to continuously require 162 high levels of energy (hence effort). Deep Acting (which refers to reappraisal), in turn, only 163 initially needs the use of energy. This would be in conflict with findings in our previous 164 studies, that showed that many people choose expressive suppression because they 165 evaluated it as less effortful, hence easy²². Others define emotion regulation on a continuum 166 from explicit, conscious, and effortful to implicit, unconscious, automatic and effortless³². 167 This would mean, that all explicit strategies that have been proposed by the process model 168 of emotion regulation are similarly effortful¹. Similarly, the flexibility approach of emotion 169 regulation also states, that there is no "best" strategy³³. An emotion regulation attempt is 170 adaptive, when the intended, individual goal is reached. Those attempts could also consist 171 of sequences of regulatory efforts using different strategies, which might be effective and 172

effortless only in this specific context. Therefore, we have to add an additional step, which 173 precedes the other steps and where the ER option with the higher subjective value is 174 determined. In this step, the same monetary value (i.e., $1 \in$) is assigned to both options. 175 The assumption is that participants now choose the option that has the higher SV for 176 them. In the next step we return to the original paradigm. The higher monetary value (i.e., 177 $2 \in$) is assigned to the option that was not chosen in the first step and therefore is assumed 178 to have the lower SV. In the following steps, the lower value is changed in every iteration 179 according to Westbrook et al.²⁹ until the indifference point is reached. This procedure will 180 be repeated until all strategies have been compared. The SV of each strategy is calculated 181 as the mean of this strategy's SV from all comparisons. In case a participant has a clear 182 preference for one strategy, the SV of this strategy will be 1. But our paradigm can also 183 account for the case that a person does not have a clear preference. Then no SV will be 1, but still, the SVs of all strategies can be interpreted as absolute values and in relation to 185 the other strategy's SVs (see Figure 1). In a separate study, we will test our adapted paradigm together with a n-back task and explore whether this paradigm can describe 187 individuals that do not prefer the easiest n-back option (see Zerna, Scheffel et al.³⁴). 188

[INSERT FIGURE 1 HERE]

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The aim of the present study is to evaluate whether this paradigm is suitable for 190 determining SVs of ER strategies. As a manipulation check, we first want to investigate 191 whether the valence of the pictures is affecting subjective and physiological responding, 192 resulting in lower subjective arousal ratings after and lower EMG activity during neutral 193 compared to negative pictures. Second, we want to check whether the ER strategies distraction, distancing, and suppression effectively reduce subjective arousal and physiological responding compared to the active viewing condition. Third, we want to see 196 whether the strategies subjectively require more cognitive effort than the active viewing 197 condition, and whether participants re-apply the for them least effortful strategy. 198 Furthermore, we want to investigate whether subjective effort, arousal ratings, subjective 199

utility, and EMG activity predict individual subjective values of ER strategies. And lastly,
we want to check whether the SV of a strategy is associated with its likelihood of being
chosen again, and whether SVs reflect participants' self-reported ER flexibility. All
hypotheses are detailed in the design table. Exploratorily, we want to investigate whether
individual SVs are related to personality traits and how individual SVs of ER strategies
relate to SVs of other tasks with different demand levels, namely n-back.

206 2. Method

We report how we determined our sample size, all data exclusions (if any), all
manipulations, and all measures in the study³⁵. The paradigm was written and presented
using PsychoPy³⁶. We used R with R Studio^{37,38} with the main packages afex³⁹ and
BayesFactor⁴⁰ for all analyses. The R Markdown file used to analyze the data and write
this document, as well as the raw data and the materials are freely available at
https://github.com/ChScheffel/CAD. A complete list of all measures assessed in the study
can be found at OSF (https://osf.io/vnj8x/) and GitHub
(https://github.com/ChScheffel/CAD).

2.1 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 EK50012022). Prior to testing, written informed consent was obtained. Participants received 24€ in total or course credit for participation.

2.2 Pilot data

The newly developed ER paradigm was tested in a pilot study with N=16 participants (9 female; age: $M=24.1~\pm~SD=3.6$). Regarding self-reported arousal,

results showed significant higher subjective arousal for active viewing of negative compared to neutral pictures. However, ER strategies did not lead to a reduction of subjective arousal compared to active viewing of negative pictures. Regarding physiological responses, ER strategies were associated with reduced facial muscle activity of the *corrugator* and levator compared to active viewing of negative pictures. In accordance with our previous study²², we found that the use of ER strategies compared to active viewing was associated with increased subjective effort. All results are detailed in the OSF repository (https://osf.io/vnj8x/).

231 **2.3 Design**

Young healthy participants (aged 18 to 30 years) were recruited using the software 232 ORSEE⁴¹ at the Technische Universität Dresden. Participants were excluded from 233 participation if they do not fluently speak German, had current or a history of 234 psychological disorders or neurological trauma, or reported to take medication. 235 Participants were invited to complete an online survey containing different questionnaires 236 to assess broad and narrow personality traits and measures of well-being. The study 237 consisted of two lab sessions, which took place in a shielded cabin with constant lighting. 238 Before each session, participants received information about the respective experimental 239 procedure and provided informed consent. In the first session participants filled out a 240 demographic questionnaire and completed an n-back task with the levels one to four. Then, 241 they completed an effort discounting (ED) procedure regarding the n-back levels on screen, 242 followed by a random repetition of one n-back level³⁴. The second session took place exactly one week after session one. Participants provided informed consent and received written instructions on the ER paradigm and ER strategies that they should apply. A brief training ensured that all participants were able to implement the ER strategies. Next, electrodes to measure facial EMG were attached and the ER task was conducted, followed 247 by an ED procedure regarding the ER strategies. After that, participants chose one ER

strategy to repeat one more time. Study data were collected and managed using REDCap electronic data capture tools hosted at Technische Universität Dresden^{42,43}.

251 **2.3.1 Psychometric measures.** The online survey contained a number of questionnaires. In the focus of the current project was the Flexible Emotion Regulation Scale (FlexER)⁴⁴.

It assesses flexible use of ER strategies with items such as "If I want to feel less negative emotions, I have several strategies to achieve this.", which we define as ER flexibility. The items were rated on a 4-point scale ranging from "strongly agree" to "strongly disagree".

Further psychological constructs were assessed but had no clear hypotheses in the 258 present work and are therefore investigated only exploratory: General psychological 259 well-being was assessed using the German version of the WHO-5 scale^{45,46}. To measure 260 resilience, the German version 10-item-form of the Connor-Davidson resilience Scale 261 (CD-RISC)⁴⁷⁻⁴⁹ was used. Habitual use of ER was assessed using the German version of 262 the Emotion Regulation Questionnaire (ERQ)^{9,50}. Implicit theories of willpower in emotion 263 control was assessed using the implicit theories questionnaire from Bernecker and Job⁵¹. To 264 assess Need for Cognition, the German version short form of the Need for Cognition 265 $Scale^{28,52}$ was used. To assess self-control⁵³, sum scores of the German versions of the 266 following questionnaires were used: the Self-Regulation Scale (SRS)⁵⁴, the Brief 267 Self-Control Scale (BSCS)^{55,56}, and the Barratt Impulsiveness Scale (BIS-11)^{57,58}. 268 Attentional control were assessed using the Attentional Control Scale (ACS)⁵⁹. For more 269 detailed information on psychometric properties of the questionnaires, please see the 270 supplementary material. 271

2.3.2 Emotion regulation paradigm. The ER paradigm consisted of three parts
that will be described in the following.

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Part one: ER task. Part one was a standard ER task in a block design (see Figure 2),

similar to paradigms previously used by our group²². Participants were told to actively 275 view neutral and negative pictures (see 2.3.3) or to regulate all upcoming emotions by 276 means of distraction, distancing, and expressive suppression, respectively. Every 277 participant first had the condition "active viewing-neutral" that served as a baseline 278 condition. During this block, 20 neutral pictures were presented. Participants were asked 279 to "actively view all pictures and permit all emotions that may arise." In the second block, 280 participants actively viewed negative pictures. During the third, fourth, and fifth block, 281 participants saw negative pictures and were asked to regulate their emotions using 282 distraction, distancing, and suppression. In order to achieve distraction, participants were 283 asked to think of a geometric object or an everyday activity, like brushing their teeth. 284 During distancing, participants were asked to "take the position of a non-involved observer, 285 thinking about the picture in a neutral way." Participants were told not to re-interpret the situation or attaching a different meaning to the situation. During suppression, 287 participants were told to "suppress their emotional facial expression." They should imagine being observed by a third person that should not be able to tell by looking at the facial 289 expression whether the person is looking at an emotional picture. Participants were 290 instructed not to suppress their thoughts or change their facial expression to the 291 opposite²². All participants received written instruction and completed a training session. 292 After the training session, participants were asked about their applied ER strategies to 293 avoid misapplication. The order of the three regulation blocks (distraction, distancing, and 294 suppression) were randomized between participants. Each of the blocks consisted of 20 295 trials showing neutral (Block 1) and negative (Blocks 2, 3, 4, 5) pictures. Each trial began 296 with a fixation cross that lasted 3 to 5 seconds (random uniform distributed). It was 297 followed by neutral or negative pictures for a total of 6 seconds. After each block, 298 participants retrospectively rated their subjective emotional arousal ("not at all aroused" 290 to "very highly aroused"), their subjective effort ("not very exhausting" to "very 300 exhausting"), and - after the regulation blocks - the utility of the respective strategy ("not 301

useful at all" to "very useful") on a continuous scale using a slider on screen.

Part two: ER effort discounting. In the second part, ER effort discounting took 303 place. The procedure of the discounting will follow the COG-ED paradigm by Westbrook 304 et al.²⁹ with a major change. We used the following adaption that allowed the computation 305 of SVs for different strategies without presuming that all individuals would inherently 306 evaluate the same strategy as the easiest one: For each possible pairing (distraction 307 vs. distancing, distraction vs. suppression, and distancing vs. suppression), each of the two 308 strategies were presented with a monetary reward. Because there is no strategy that is 309 objectively more difficult, we added initial comparisons asking the participants to choose 310 between "1€ for strategy A or 1€ for strategy B". They decided by clicking the on-screen 311 button of the respective option. Each of the three strategy pairs were presented three times 312 in total, in a randomized order and randomly assigned which strategy appeared on the left 313 or right side of the screen. For each pair, the strategy that was chosen at least two out of 314 three times was assigned the flexible starting value of 1€, the other strategy was assigned 315 the fixed value of 2€. After this, comparisons between strategies followed the original 316 COG-ED paradigm²⁹. Each pairing was presented six consecutive times, and with each 317 decision the reward of the strategy with the starting value of 1€ was either lowered (if this strategy was chosen) or raised (if the strategy with the fixed 2€ reward was chosen). The 319 adjustment started at 0.50€ and each was half the adjustment of the previous step, rounded to two digits after the decimal point. If a participant always chose the strategy 321 with the fixed $2 \in$ reward, the other strategy's last value on display was $1.97 \in$, if they 322 always choose the lower strategy, its last value was 0.03. The sixth adjustment of 0.02. 323 was done during data analysis, based on the participants' decision in the last display of the 324 pairing. Participants were instructed to decide as realistically as possible by imagining that 325 the monetary reward was actually available for choice. 326

Part three: ER choice. After the discounting part, participants chose which one of
the three ER strategies (distraction, distancing or suppression) they wanted to re-apply.

Importantly, there was no further instruction on what basis they should make their
decision. Participants should make their decision freely, according to criteria they consider
important for themselves. However, participants were asked to state the reasons for the
decision afterwards in RedCap using a free text field. As soon as they have decided, they
saw the respective instruction and the block with another 20 negative pictures started.

[INSERT FIGURE 2 HERE]

- **2.3.3 Stimuli.** Pictures that were used in the paradigm were selected from the 335 Emotional Picture Set (EmoPicS)⁶⁰ and the International Affective Picture System 336 $(IAPS)^{61}$. The 20 neutral pictures (Valence (V): $M \pm SD = 4.81 \pm 0.51$; Arousal (A): M 337 $\pm SD = 3 \pm 0.65$) depicted content related to the categories persons, objects, and scenes. 338 Further, 100 negative pictures, featuring categories animals, body, disaster, disgust, injury, 330 suffering, violence, and weapons, were used. An evolutionary algorithm⁶² was used to cluster these pictures into five sets with comparable valence and arousal values (set one: V: 341 $M \pm SD = 2.84 \pm 0.57$, A: $M \pm SD = 5.62 \pm 0.34$; set two: V: $M \pm SD = 2.64 \pm 0.46$, A: 342 $M \pm SD = 5.58 \pm 0.35$; set three: V: $M \pm SD = 2.82 \pm 0.62$, A: $M \pm SD = 5.60 \pm 0.39$; 343 set four: V: $M \pm SD = 2.65 \pm 0.75$, A: $M \pm SD = 5.61 \pm 0.41$; set five: V: $M \pm SD$ 2.74 ± 0.70 , A: $M \pm SD = 5.63 \pm 0.37$). A complete list of all pictures and their classification into sets can be found in supplementary material table S1. The five sets of negative pictures were assigned randomly to the blocks.
- 2.3.4 Facial electromyography. Bipolar facial electromyography (EMG) were
 measured for corrugator supercilii and levator labii as indices of affective valence⁶³, similar
 to previous work by our group⁷. Two passive surface Ag/AgCl electrodes (8 mm inner
 diameter, 10 mm distance between electrodes) were placed over each left muscle according
 to the guidelines of Fridlund and Cacioppo⁶⁴. The ground electrode was placed over the
 left Mastoid. Before electrode placement, the skin was abraded with Every abrasive paste,
 cleaned with alcohol, and filled with Lectron III electrolyte gel. Raw signals were amplified
 by a BrainAmp amplifier (Brain Products Inc., Gilching, Germany). Impedance level were

kept below 10 $k\Omega$. Data were sampled at 1000 Hz, filtered, rectified and integrated. A 20 Hz high pass (order 8), a 300 Hz low pass (order 8), and a 50 Hz notch filter was applied to both signals. Corrugator and levator EMG was analyzed during the 6 s of picture presentation. EMG data were baseline-corrected using a time window of 2 s prior to stimulus onset⁶³. Last, the sampling rate was changed to 100 Hz, and EMG data were averaged for each condition and each participant.

362 2.4 Sampling plan

Sample size calculation was done using $G^*Power^{65,66}$. In a meta-analysis of 363 Zaehringer and colleagues⁵, effect sizes of ER on peripheral-physiological measures were 364 reported: To find an effect of d = -0.32 of ER on corrugator muscle activity with $\alpha = .05$ 365 and $\beta = .95$, data of at least N = 85 have to be analyzed. Power analyses of all other 366 hypotheses yielded smaller sample sizes. However, if participants withdraw from study participation, technical failures occur, or experimenter considers the participant for not 368 suitable for study participation (e.g., because the participant does not follow instructions 369 or shows great fatigue), respective data will also be excluded from further analyses. 370 Therefore, we aimed to collect data of N = 120 participants, about 50 more data sets, than necessary. Detailed information on power calculation for each hypothesis can be found in the design table.

374 2.5 Analysis plan

Data collection and analysis were not performed blind to the conditions of the experiments. Data of whole participants were excluded from analysis if participants withdraw their consent or they stated that they did not follow experimental instructions. EMG data of subjects were excluded from analysis if errors occurred during recording. No further data exclusions were planned. The level of significance was set to $\alpha = .05$. For hypotheses H1-4, repeated measures analysis of variance (rmANOVA) were conducted and

estimated marginal means were computed using the afex package³⁹.

Greenhouse-Geisser-corrected degrees of freedom and associated p-values were reported when the assumption of sphericity was violated. If the within-subjects factor of interest was significant, pairwise contrasts were calculated using Bonferroni adjustment for multiple testing. Proportion of explained variance η_p^2 was reported as a measure of effect size.

Effect of valence on arousal and facial EMG. To examine the impact of valence of
emotional pictures on subjective arousal ratings (H1a), a rmANOVA with the factor
valence (neutral and negative) for the strategy active viewing was conducted. To examine
the impact of valence on physiological responding (H1b and H1c), a rmANOVA with the
factor valence (neutral and negative) for the strategy active viewing was conducted for
EMG corrugator and levator activity.

Effects of emotion regulation on arousal, facial EMG, and effort. To investigate the
effects of the three ER strategies on subjective arousal (H2a), another rmANOVA with the
factor strategy (active viewing - negative, distraction, distancing, and suppression) for
subjective arousal ratings was conducted. To examine the effects of the three ER strategies
on physiological responding (H3a and H3b), another rmANOVA with the factor strategy
(active viewing - negative, distraction, distancing, and suppression) for EMG corrugator
and levator activity was conducted. To examine the effect of ER strategies on subjective
effort (H4a), a rmANOVA with the factor strategy (active viewing - negative, distraction,
distancing, and suppression) for subjective effort ratings was conducted.

Subjective values of emotion regulation strategies. For each ER strategy, SVs were
calculated as follows: first, the value 0.02€ was added to or subtracted from the last
monetary value of the flexible strategy, depending on the participant's last choice. Second,
to obtain the SV of the fixed strategy (the minimum relative reward required for
participants to choose the flexible over the fixed strategy), the last value of the flexible
strategy was divided by 2€. Therefore, the SVs of the flexible strategies were 1, because

they were chosen in the initial comparison of each pairing in which the same value was
offered for both strategies, so they were the preferred strategy of each pairing. The SVs of
the fixed strategies lay between 0 and 1, with lower values indicating that the participant
would need a much higher monetary incentive to choose this strategy over the other one in
the pairing. The final SV per strategy for each participant was computed by averaging the
SVs of each strategy across pairings.

To explore the association between subjective effort (H5a), subjective arousal (H5b), 413 subjective utility (H5c), and physiological responding (H5d,e) on SVs, a multilevel model 414 (MLM) was specified using the *lmerTest* package⁶⁷. First, ER strategies were recoded and 415 centered for each subject according to their individual SVs: The strategy with the highest 416 SV was coded as -1, the strategy with the second highest SV 0, and the strategy with the 417 lowest SV was coded as 1. Restricted maximum likelihood (REML) was applied to fit the 418 model. A random slopes model of SVs including subjective effort (effort ratings), subjective 419 arousal (arousal ratings), utility (utility ratings), and physiological responses (corrugator 420 and *levator* activity) as level-1-predictors was specified. 421

 $SV \sim strategy + effort rating + arousal rating + utility rating + corrugator activity + levator activity + (strategy|subject)$

Level-1-predictors were centered within cluster⁶⁸. Residuals of the final model were inspected visually. Intraclass correlation coefficient (ICC), ρ , was reported for each model (null model, as well as full model). The presented MLM followed the conceptualization of Zerna, Scheffel, et al.³⁴

To investigate whether individual SVs predict ER choice (H7a), a $\chi 2$ test with predicted choice (highest SV of each participant) and actual choice was computed. Furthermore, an ordinal logistic regression with the dependent variable choice and independent variables SVs of each strategy was computed.

The association between flexible ER and SVs of ER strategies (H7b) was investigated 430 with a linear regression using the individual intercept and slope of each participants' SVs 431 to predict their FlexER score. To this end, for each participant, SVs were sorted by 432 magnitude in descending order and entered as dependent variable in a linear model, with 433 strategy (centered, i.e., -1, 0, 1) as independent variable. The resulting *intercept* informs 434 about the extent to which an individual considers any or all of the ER strategies as useful 435 for regulation their emotion, while the slope informs about the flexibility in the use of 436 emotion regulation strategies. The individual intercepts and slopes were entered as 437 predictors in a regression model with the FlexER score as dependent variable. A positive 438 association with the predictor intercept would indicate that overall higher SVs attached to ER strategies predicts higher scores on the FlexER scale. A positive association with the predictor slope would indicate that less negative slopes, i.e., a smaller preference for a given ER strategy, would be associated with a higher score of the FlexER scale.

The influence of personality traits on SVs were investigated exploratorily. Therefore, the MLM specified above was extended by the level-2-predictors NFC and self-control.

For each result of the analyses, both p-values and Bayes factors BF10, calculated using the BayesFactor package⁴⁰, were reported. Bayes factors were calculated using the default prior widths of the functions anovaBF, lmBF and regressionBF.

448 Data availability

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

450 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/.

Protocol registration

The Stage 1 Registered Report protocol has been approved and is available at https://osf.io/fn9bt.

456 3. Results

7 3.1 Participants and descriptive statistics

Data collection took place between 16th of August 2022 and the 3rd of February 2023. A total of N=151 participants completed the online survey and were invited to participate in the two lab sessions. Of these, N=124 participated in the first laboratory session³⁴ and N=121 completed the second laboratory session. Of these, n=1 person had to be excluded from analyses because they did not follow the instructions. The final sample consisted of N=120 participants (100 female; age: $M\pm SD=22.5\pm 3.0$ years old), which is 1.4 times more than what the highest sample size calculation required. Please note that sample size for individual calculations may be smaller due to failure of EMG recording (n=1) and failure to record utility ratings (n=18).

467 3.2. Confirmatory analyses

Manipulation checks.

468

Effect of valence on arousal and facial EMG. To explore whether negative pictures evoke emotional arousal and physiological responding, we conducted separate rmANOVAs for the active viewing condition with predictors subjective arousal, corrugator and levator activity. Descriptive values of each predictor for each condition can be found in Table 1. We found a significant main effect of valence for subjective arousal ($F(1,119) = 399.95, p < .001, \hat{\eta}_G^2 = .589, 90\%$ CI [.498, .659], BF₁₀ = 2.76 × 10⁴⁸), corrugator activity ($F(1,117) = 27.73, p < .001, \hat{\eta}_G^2 = .111, 90\%$ CI [.037, .206],

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BF<sub>10</sub> = 8.05 \times 10^{18}), and levator activity (F(1, 117) = 8.87, p = .004, \hat{\eta}_G^2 = .039, 90\% CI [.002, .111], BF<sub>10</sub> = 251.32). Post-hoc contrasts indicated that negative pictures successfully increased emotional arousal and physiological responding (please see Tables S.4 to S.6 and Figures S.1 to S.3 in the supplementary material).
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Effect of emotion regulation on arousal and facial EMG. To investigate 480 whether ER strategies reduce emotional arousal and physiological responding, we 481 conducted separate rmANOVAs comparing the four instructed strategies (active viewing, 482 distraction, distancing, suppression) with respect to subjective arousal, corrugator and levator activity. We found a significant effect of strategy for subjective arousal 484 $(F(2.71,322.55) = 7.39, \ p < .001, \ \hat{\eta}_G^2 = .015, \ 90\% \ \ \text{CI } [.000,.036], \ \text{BF}_{10} = 157.74),$ corrugator activity $(F(1.76, 206.02) = 13.70, p < .001, \hat{\eta}_G^2 = .056, 90\% \text{ CI } [.019, .094],$ 486 $\mathrm{BF}_{10} = 1.96 \times 10^{10}$), and levator activity $(F(1.54, 180.41) = 19.95, \ p < .001, \ \hat{\eta}_G^2 = .089,$ 487 90% CI [.043, .134], BF $_{10}=7.82\times 10^{18}),$ indicating that regulation strategies reduced 488 subjective arousal and physiological responding. For detailed information on post-hoc 489 contrasts, please see Tables S.7 to S.9 and Figures S.4 to S.6 in the supplementary material. 490

[INSERT TABLE 1 HERE]

Table 1 $M \pm SD$ of subjective arousal, subjetive effort, subjective utility, corrugator activity, and levator activity for each condition.

	Subjective Arousal	Subjective Effort	Subjective Utility	Corrugator activity (in mV)	Levator activity (in mV)
$View_{neu}$	26.6 ± 39.1	18.1 ± 27.4		0.04 ± 6.99	0.09 ± 1.84
$View_{neg}$	187.8 ± 87.3	49.4 ± 62.3		1.03 ± 7.21	0.58 ± 3.2
Distraction	158.1 ± 92.5	208.5 ± 96.1	216.6 ± 93.2	0 ± 7.67	-0.05 ± 1.16
Distancing	164 ± 87.2	189.8 ± 92.3	214.8 ± 78.6	0.25 ± 1.92	0.01 ± 1
Suppression	168.6 ± 95.8	158.3 ± 99.5	229.3 ± 95	0.07 ± 3.78	-0.03 ± 0.92

Effect of emotion regulation of effort. To investigate whether ER strategies 492 require cognitive effort, we conducted an rmANOVA comparing the subjective effort 493 ratings of four strategies (active viewing, distraction, distancing, suppression). We found a 494 significant effect of strategy $(F(2.92, 347.65) = 128.47, p < .001, \hat{\eta}_G^2 = .327, 90\%$ CI 495 [.261, .384], BF₁₀ = 1.77×10^{53} ; see Figure 3). Post-hoc contrasts showed significantly 496 higher subjective effort for distraction $(t(357) = -17.92, p_{\text{Tukey}(4)} < .001,$ 497 $BF_{10} = 3.61 \times 10^{30}$), distancing $(t(357) = -15.82, p_{Tukey(4)} < .001, BF_{10} = 1.60 \times 10^{28})$, and 498 suppression $(t(357) = -12.26, p_{\text{Tukey}(4)} < .001, BF_{10} = 1.27 \times 10^{19})$ compared to active 499 viewing. Moreover, we found significantly lower effort during suppression compared with 500 distraction $(t(357) = 5.66, p_{\text{Tukey}(4)} < .001, BF_{10} = 1.61 \times 10^6)$ and distancing 501 $(t(357) = 3.55, p_{\text{Tukey}(4)} = .002, BF_{10} = 29.19).$ 502

[INSERT FIGURE 3 HERE]

503

Cognitive effort also played the most important role in the subsequent choice
decision, which resembled previous findings of our group²². 45.40% of the participants
stated that they chose the strategy that was easiest for them to implement. 24.40% stated
they chose the strategy that was most effective and 11.80% stated their chosen strategy
was the easiest and most effective. A more detailed list of all reasons can be found online
on OSF (https://osf.io/vnj8x/).

Subjective values of ER strategies and their predictors. Individual SVs could be determined for 120 participants for all three ER strategies. SVs ranged between 0.005 and 1.00. n = 119 had one SV of 1.0, indicating a clear preference for one ER strategy. Absolute preferences for ER strategies were relatively equally distributed. Highest SV for distraction was reported by n = 41, for distancing by n = 36, and for suppression by n = 43.

To investigate, which variables can predict individual SVs of ER strategies, a multilevel model approach was chosen. The ICC of the null model was ICC = 0.19,

indicating that the level-2 predictor subject accounted for 19.10% of total variance. The
preregistered model showed a correlation of r = 0.95 between the random effects subjects
and recoded strategy (BF10 of the variable strategy: BF₁₀ = ∞). Our model explained
90.4% of variance and thus we assumed our model was overfitted due to including recoded
strategy as the random slope. We therefore set a new model without the recoded strategy
as the random slope factor to estimate the influence of predictors on SVs more precisely.
The second model followed the specification:

$$SV \sim \text{effort rating} + \text{arousal rating} + \text{utility rating} + corrugator \text{ activity}$$

+ $levator \text{ activity} + (1|subject)$

The second model explained 41.5% of variance. All results of the second model are in Table 2.

[INSERT TABLE 2 HERE]

Table 2
Results of multilevel model predicting subjective values of ER strategies.

Parameter	Beta	SE	<i>p</i> -value	f^2	Random Effects (SD)
Intercept	8.03×10^{-1}	0.012	<.001		0.114
Effort	-6.85×10^{-4}	0.000	<.001	0.035	
Arousal	-7.84×10^{-5}	0.000	0.317	0.000	
Utility	1.42×10^{-3}	0.000	<.001	0.155	
Corrugator activity	7.45×10^{-3}	0.004	0.037	0.001	
Levator activity	5.32×10^{-3}	0.003	0.070	0.001	

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The predictors effort rating (\hat{\beta} = -0.001, 95% CI [-0.001, -0.001], t(5,618.96) = -13.98, p < .001), utility rating (\hat{\beta} = 0.001, 95% CI [0.001, 0.002], t(5,618.96) = 29.49, p < .001), and corrugator activity (\hat{\beta} = 0.007, 95% CI [0.000, 0.014], t(5,618.96) = 2.09, p = .037) showed a significant association with SVs. Beta values were relatively small, so the respective effect size f^2 was calculated as the explained variance.
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The predictor utility rating showed the greatest effect size of all predictors ($f^2 = 0.155$), indicating that utility rating explained 15.5% of variance in SVs. Effort rating showed an effect size of $f^2 = 0.035$. The effect sizes of all other predictors were negligibly small ($f^2 < 0.01$).

Associations between subjective values and flexible ER. To investigate the ecological validity of the calculated subjective values of ER strategies, we tested whether SVs were associated with the actual choice of participants in the last experimental block. Therefore, a χ^2 test with predicted choice (i.e., the strategy with the highest SV of each participant) and actual choice was computed. There was a significant association between predicted choice and actual choice ($\chi^2(4, n = 119) = 115.40, p < .001, BF_{10} = 1.62 \times 10^{21}$; see Figure 4).

[INSERT FIGURE 4 HERE]

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We then conducted an ordinal regression with the dependent variable "choice" and the individual SVs of all three strategies as independent variables. Overall model fit was fair with $R^2 = 0.27$. The SV of the strategy distraction contributed significantly to the model (b = -6.29, 95% CI [-10.81, -3.02], z = -3.21, p = .001, BF10 = 2.00). The estimated odds ratio indicated a higher chance of choosing strategy distraction, when the SV of that strategy is higher. Additionally, the predictor SV of the strategy suppression contributed significantly to the model (b = 2.70, 95% CI [0.83, 4.84], z = 2.67, p = .008, BF10 = 1.99). The estimated odds ratio indicated that a participant is more likely to later choose suppression, when the SV of the strategy suppression is higher.

Last, we investigated whether SVs are associated with ER flexibility. We conducted a logistic regression to inspect whether participants' individual slopes and intercepts of ordered SVs could predict their ER flexibility score. We found neither a significant association between slopes of SVs and FlexER score (b = -0.36, 95% CI [-1.28, 0.56], t(117) = -0.77, p = .444, BF₁₀ = 0.72), nor between intercepts and FlexER score

 $(b = 1.32, 95\% \text{ CI } [-1.38, 4.02], t(117) = 0.97, p = .336, \text{BF}_{10} = 0.85).$ However, model fit was relatively low $(R^2 = .03, F(2, 117) = 1.93, p = .150).$

3.3. Exploratory analyses

Because associations between self-control, the investment trait Need for Cognition
(NFC) and both, effort discounting and demand avoidance have been reported^{29,34,69}, we
wanted to investigate the influence of self-control and NFC on individual SVs of ER
strategies. The starting point for this was the adapted MLM, which we have reported
before. Only predictors that had previously shown a significant association with SVs were
included in the model together with level-2 predictors self-control and NFC. The third
model followed the specification:

$$SV \sim \text{effort rating} + \text{utility rating} + corrugator \text{ activity}$$

$$+ \text{self-control} + \text{NFC} + (1|subject)$$

As expected, the predictors effort rating ($\hat{\beta} = -0.001, 95\%$ CI [-0.001, -0.001], 560 t(5,620.93) = -14.26, p < .001) showed a negative association with SVs, while utility 570 rating ($\hat{\beta} = 0.001, 95\%$ CI [0.001, 0.002], t(5, 620.93) = 33.28, p < .001), and corrugator 571 activity ($\hat{\beta} = 0.008, 95\%$ CI [0.001, 0.015], t(5, 620.93) = 2.12, p = .034) showed a 572 significant positive association with SVs. In addition, a positive association was also found 573 between self-control and SVs ($\hat{\beta} = 0.024, 95\%$ CI [0.001, 0.048], t(97.97) = 2.04, p = .044). 574 However, the effect size of self-control was negligibly small ($f^2 = 0.002$). Detailed 575 information can be found in the supplementary material. 576

Discussion

The present Registered Report was designed to assess whether our new Cognitive and
Affective Discounting (CAD) paradigm is suitable for determining individual subjective

values of the ER strategies distraction, distancing, and suppression. We adapted 580 Westbrook et al.'s²⁹ Cognitive Effort Discounting paradigm in a way that allows SVs to be 581 determined for tasks without objective difficulty order. The new paradigm was tested on an 582 n-back task³⁴ and a classic ER paradigm. The latter was the goal of the present study and 583 completed by N=120 participants. As expected, the use of ER strategies was associated 584 with reduced subjective and physiological arousal. This finding is in line with previous 585 meta-analytic findings indicating the effectiveness of ER strategies, both on subjective as 586 well as physiological levels^{4,5}. Furthermore, we found higher levels of subjective cognitive 587 effort for all ER strategies compared to active viewing. This allows us to replicate previous 588 findings from our research group and show that strategy use is associated with cognitive 589 effort²². Both measures also showed high variability between individuals. Taken together, 590 this means that the ER strategies had the intended effect on the participants: Individuals were able to effectively reduce subjective and physiological responding at the expense of 592 cognitive effort. It was nevertheless surprising that the strategy suppression showed on 593 average and descriptively the lowest corrugator activity, the lowest effort ratings and the 594 highest utility ratings. In the case of the EMG measurement, this could be due to the fact 595 that the result of the implementation of the instructions ("Maintain a neutral facial 596 expression") is measured directly. The direct instruction also reduces the complexity of the 597 generation process, which is why the required effort is the lowest. By comparison, 598 distancing increases the complexity, because it requires an impersonal reappraisal of the 599 stimulus. Ultimately, the immediacy and simplicity are then expressed in terms of greater 600 subjective utility of the strategy. In addition, one receives relatively direct feedback from 601 one's own facial muscle activity as to how well the strategy suppression has been 602 implemented. In the case of the strategies distraction and distancing, a more detailed 603 evaluation of internal states must take place in order to assess their utility, which again 604 requires more effort. Since the manipulation checks were successful, the subjective and 605 physiological measures were likely to be meaningful in influencing the individual SVs. 606

Almost all participants showed an absolute preference for a particular strategy, 607 indicated by an SV of 1. We also found a wide range of SVs (between 0.005 and 1.00), 608 suggesting that individuals have varying degrees of strategy preference. There was a 609 significant relationship between SVs and strategy choice. Overly frequent, persons chose 610 the strategy for which the highest subjective value had been determined before, supporting 611 hypothesis H7. We also found associations between individual SVs and various predictors. 612 Subjective effort, utility, and *corrugator* muscle activity significantly predicted individual 613 SVs. Contrary to our hypothesis H6, utility and not effort was the best predictor for 614 individual SVs, explaining 15.5% of variance in SVs. However, since individual SVs did not 615 show associations with self-reported ER flexibility, we found no evidence for hypothesis H7. 616 In a subsequent exploratory analyses, we found a positive association between individual 617 SVs and self-control. This is consistent with the literature, which has already reported correlations between self-control and demand avoidance⁶⁹. However, we did not find an association between NFC and SVs. This is in contrast to the literature, which has reported 620 correlations between NFC, effort discounting and demand avoidance^{29,34}. However, these 621 were all cognitive tasks. The role of NFC in affective tasks is not well known yet. 622

23 Ecological validity of subjective values of ER strategies

Our aim was to calculate individual subjective values in order to develop a better understanding of ER strategy selection. Most individuals show large variability in strategy choice, both within-strategy and between-strategy^{17,70,71}. Greater variability may even be adaptive^{12,17}. In addition, a variety of factors that influence strategy choice in specific situations have been examined^{20–22,72–74}, including situation intensity and effort. However, these factors have often been studied in isolation from each other. Rarely have their combined effects been investigated⁷³. Furthermore, the usual paradigms used in ER choice research (e.g., Sheppes et al.²¹) can only estimate how a factor tends to drive the choice in one direction or the other. They cannot determine the internal subjective value individuals

attribute to the choice options. We are confident that we have achieved this with the 633 present paradigm. On the one hand, we were able to show which factors have an influence 634 on the values, and on the other hand, we were able to show the actual practical relevance 635 of the values. As a predictor of ER effectiveness, corrugator activity showed a significant 636 association with SVs, but not levator activity or subjective arousal. With regard to the 637 EMG measures, this could be because all the pictures we used were negative, i.e. elicited 638 corrugator activity, but only a small proportion of the pictures were perceived as disgusting 639 and thus elicited relatively specific levator activity. However, corrugator activity did not 640 differ significantly between ER strategies, but was still associated with SVs. One possible 641 reason for this could be that muscle activity provides direct feedback on the effectiveness of 642 the current strategy, much more direct than, for example, the subjective arousal rating at 643 the end of each experimental block. Furthermore, the finding that effort is associated with SVs confirms previous research by our group showing that individuals strive to minimise effort when choosing ER strategies²². Finally, the subjective utility ratings showed the greatest explained variance in the SVs. This relationship is highly plausible as it involves individuals assessing the utility of the strategy as a means of achieving external and 648 internal regulatory goals. This is likely to overlap with subjective values - some literature argues that utility and subjective values are the same thing⁷⁵. However, this is contradicted 650 by our data, as subjective utility could only explain 15.5% of the variance in SVs. 651

The highest SVs of the individuals were associated with the choice made by the
participants in the last experimental block. So far, it has been difficult to transfer such
findings from the laboratory to everyday life⁷². This may be because in laboratory studies
the choice options are often predetermined by the experimental design^{20–22}. Therefore,
attempts have been made to investigate ER choice and its influencing factors in everyday
life in previous studies. Even there, however, certain strategies were often prescribed (for
example studies see English et al.⁷⁶, Millgram et al.⁷⁷, Wilms et al.⁷²), although covering a
large part of the process of emotion generation². Of course, the calculation of SVs in our

new CAD paradigm is similarly tied to the strategies with which the strategy of interest is compared. To allow all strategies in the ER repertoire to be recorded for each individual, a study might use ecological momentary assessment^{12,78}. This would also capture strategies that are rarely used or are even considered maladaptive, such as alcohol consumption or rumination⁷⁹.

In order to gain a more comprehensive picture of ER, dynamic or cyclic processes 665 have to be considered. The extended process model of emotion regulation³³ postulates three sequential stages, namely identification, selection, and implementation, to achieve a given goal in a situation. If the regulatory goal is not achieved, the ER strategy can be maintained, switched or stopped³³. Importantly, the information about the success of implementing an ER strategy influences the choice of ER strategies in future situations, because the regulation context is changed through contextual feedback^{33,80–82}. This means 671 that studies on ER Choice should consider not only situational factors, but also contextual 672 factors⁸¹. For example, in a classic ER choice paradigm²¹, Murphy and Young⁸¹ showed 673 that strategy choice was significantly influenced by strategy choice and negative affect in 674 the previous trial. This provides empirical evidence that experience gained during use of 675 ER strategies influences future choice of ER strategies. Our newly developed CAD 676 paradigm also makes an important contribution here. The information and experiences that 677 participants gain while using the strategies in the experimental task might be implicitly 678 incorporated into the subsequent calculation of SVs. That is, the participants first apply all 679 the strategies and then make the monetary decisions while expecting that they should 680 repeat the strategies again. This raises the question of how stable these individual SVs are. 681

Trait character of SVs

Knowing whether SVs of ER strategies show a trait character would allow to further evaluate the relevance of the calculated SVs. However, whether the calculated values represent a stable value within the individual cannot be concluded from the present study

alone. To establish the trait nature of a measure, one could for instance resort to latent 686 state trait modeling⁸³, as recently employed by our group in a related context³⁰. The 687 individual SVs calculated in our CAD paradigm were assessed in the laboratory in a single 688 situation. By definition, this represents a state. As noted above, personal regulatory goals, 689 situational factors, and contextual demands influence the choice for or against ER 690 strategies²¹. We believe that these goals, factors, and demands also influence individual 691 SVs of ER strategies. Our data presented in this study support this idea. However, this 692 also implies that SVs should differ according to situational factors (e.g. stimulus intensity). 693 The ER goals that individuals pursue in a given situation must also be taken into account. 694 In our laboratory setting, participants mainly pursue prohedonic goals, but certainly not 695 $social goals^{85}$. Wilms and $colleagues^{72}$ pointed out that ER goals, as well as situational 696 factors, should be treated as states, because both vary greatly from event to event and situation to situation. In a different situation, for example outside the laboratory, where an individual is primarily pursuing a social goal, a different strategy might appear more helpful and thus have a higher SV. It should also be noted that the calculation of 700 individual SVs in our CAD paradigm always refers to the alternative strategies that were 701 available to the individuals (see also Limitations). Therefore, SVs may vary when different 702 reference strategies are used. It is conceivable that SVs are likely to be highly correlated in 703 situations with similar demands and goals. They would thus reflect habits or habitual use 704 of ER strategies, which has already been attempted to capture by means of 705 questionnaires⁹. Of course, it is also possible that such habits influence the internal 706 formation of these subjective values. However, our data are not suitable for answering this 707 question. In the future, SVs should therefore be collected in several similar situations. 708 Subsequently, the association of the values with each other could be assessed, as well as 700 correlations with relevant external criteria, such as well-being⁹. 710

Limitations

A number of limitations must be taken into account when considering our findings. 712 First, it should be noted that a block design was used. This might have resulted in 713 habituation effects of EMG activity within the block. However, block designs are common 714 in ER research⁸⁶ and have been used in previous studies⁸⁷. Secondly, it should be 715 mentioned that subjective arousal, effort, and utility ratings were made retrospectively at 716 the end of each block. It is known that affect labeling can attenuate emotional 717 experience^{88,89}. Therefore, we decided not to conduct ratings after each image. 718 Furthermore, we were able to confirm that the implementation of ER strategies was 719 successful at both subjective and physiological levels. Still, these features of our research 720 design may have led to slightly lower associations between SVs and predictors. 721

Third, a major limitation is that participants had to use three prescribed ER 722 strategies. It may be that some of the participants were not used to any of these strategies 723 in everyday life, so none of the strategies actually had a high subjective value for them. 724 However, the strategies selected for attentional deployment, cognitive change, and response 725 modulation have been shown meta-analytically to be most effective⁴. In this context, the 726 individual SVs of each person must be interpreted with caution. They depend on the 727 specific context: The stimuli presented and the strategies compared. For example, SVs for 728 an ER strategy might be higher or lower when different stimuli or stimulus valences and 720 different comparison strategies are used, because the calculation of SVs is inseparable form the other SVs. 731

Fourth, the highest value during the discounting paradigm was set to 2€ as fixed value. Participants were asked to imagine that this was the amount of money they would receive if they repeated this strategy. Thus, 2€ could be quite low as an incentive to repeat an whole experimental block of emotion regulation. However, we chose this amount because, firstly, we followed the original paradigm of Westbrook²⁹, and secondly, it has

been shown in the context of cognitive effort discounting, that a lower incentive increases participants' sensitivity to effort differences⁹⁰. In the future, however, it should be investigated how the level of incentives affects subjective values.

740 Conclusion

In order to cope with changing emotional demands, individuals may flexibly select 741 and apply ER strategies from their repertoire^{12,13}. The strategy that is most suitable for 742 coping with contextual demands and achieving regulatory goals is selected 12,85. The 743 combination of influencing factors should be reflected in subjective values that are formed for all alternatives and serve as a basis for decision-making. To date, such subjective values 745 have not been established for ER strategies. Our proposed CAD paradigm contributes to 746 research on ER Choice and ER Flexibility by allowing quantification of these values. This further enables to investigate the factors influencing the internal generation of these subjective values of ER strategies in more detail. It appears that the subjective value attributed to a strategy is primarily determined by perceived usefulness and effort. Finally, further research is needed to investigate the factors that influence subjective values and whether these values represent habitual use of ER strategies by individuals. 752

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Competing Interests

The authors declare no competing interests.

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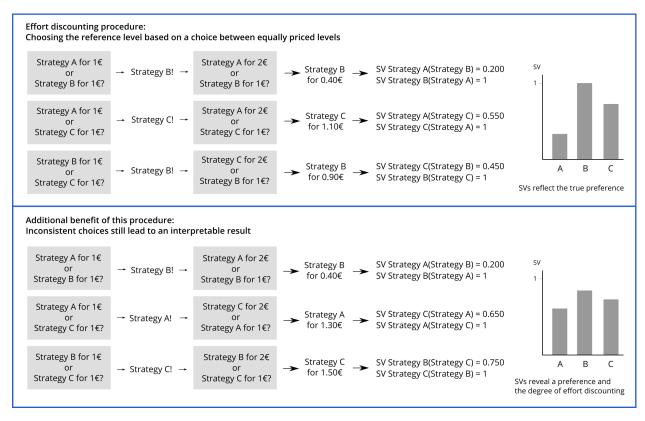


Figure 1. Exemplary visualization of two response patterns. In the top half, the person has a clear preference for one of the three strategies. In the lower half, they have no clear preference and therefore show an inconsistent response pattern. This pattern can be represented by our paradigm. Figure available at https://osf.io/vnj8x/, under a CC-BY4.0 license.

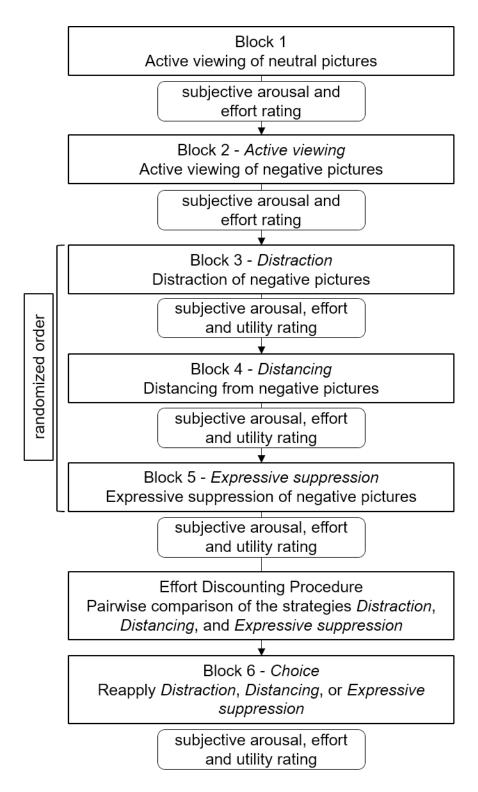


Figure 2. Block design of the paradigm. Every participant starts with two "active viewing" blocks continuing neutral (Block 1) and negative (Block 2) pictures. Order of the regulation blocks (Blocks 3, 4, and 5) was randomized between participants. After, the discounting procedure took place. All three regulation strategies were compared pairwise. Before the last block, participants could decide which regulation strategy they wanted to reapply. Subjective arousal and effort ratings were assessed after each block using a slider on screen with a continuous scale. Figure available at https://osf.io/vnj8x/, under a CC-BY4.0 license.

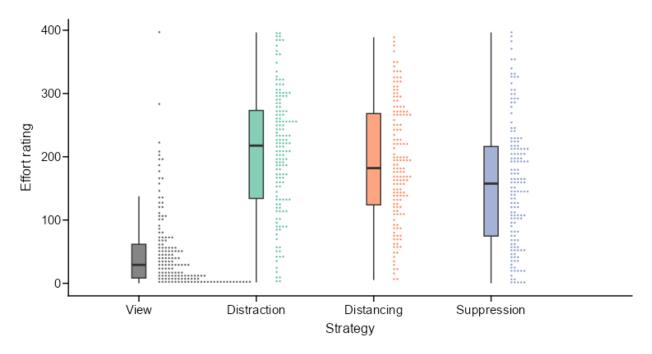


Figure 3. Subjective effort ratings visualized as boxplots. Dots represent individual effort ratings placed in 150 quantiles. Figure available at https://osf.io/vnj8x/, under a CC-BY-4.0 license.

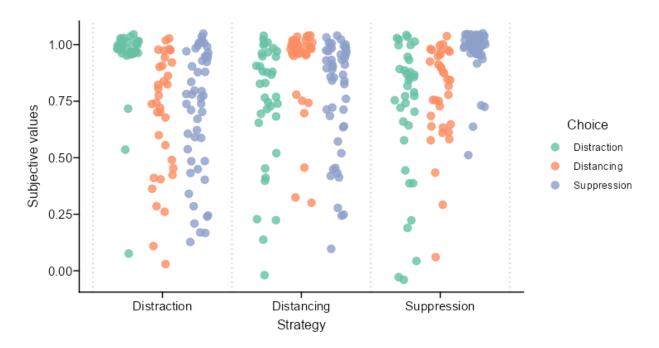


Figure 4. Individual subjective values per ER strategy, grouped by choice in last experimental block. Each dot indicates SV of one participant, the colours indicate their choice in last experimental block. The scatter has a horizontal jitter of 0.40 and a vertical jitter of 0.05. N=120. Figure available at https://osf.io/vnj8x/, under a CC-BY-4.0 license.