Work Meaning and the *Flexibility Puzzle*[*]

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Abstract

We study heterogeneity in the prevalence of and preferences for workplace flexibility and meaning. We document that women and parents value flexibility higher but work less flexible jobs. We explain the gender dimension of this *flexibility puzzle* through differences in meaningful work, which women value higher and sort into. Due to high levels of interpersonal contact, meaningful jobs have less flexibility. We relate the parental dimension to preferences for meaning and flexibility shifting at childbirth. Counterfactuals show that making meaningful jobs more flexible halves the gender and motherhood gaps in total compensation, making flexible jobs more meaningful is less impactful.

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1. Introduction

The roles of men and women in the labor market and in the household have converged substantially (Goldin, 2014, 2021). Yet in most developed countries wage gaps persist and women continue to provide a larger share of household work and childcare (Blau and Kahn, 2017; Lundberg and Pollak, 2007). A recent literature studies how these empirical facts relate to gender differences in the demand for workplace flexibility. The argument is that women value workplace flexibility higher than men – because it facilitates the combination of market labor and household work – and pay large compensating differentials à la Rosen (1986) when sorting into more flexible jobs. Recent studies confirm that women *value* working from home (Maestas et al., 2023; Mas and Pallais, 2017) and having adaptable schedules (Maestas et al., 2023; Wiswall and Zafar, 2018) higher than men.[1] But there is little to no evidence of women *sorting* into more flexible jobs (Golden, 2001; Mas and Pallais, 2020).

The first aim of this paper is to document the extent of this *flexibility puzzle*. We find that women valuing workplace flexibility – in the form of having the ability to work from home or to adapt their schedules – higher than men, yet working less flexible jobs, is a global phenomenon. Using a representative sample of households from the Netherlands, we estimate that women are willing to sacrifice between 7.3% and 10.1% of their wages for more workplace flexibility, men between 5.1% and 6.3%. Yet they are are significantly less likely than men to either have the option to work from home (30.5% as opposed to 42.2%) or to adapt their schedules (33% vs. 41%). We document qualitatively similar patterns in a global survey on working conditions.

The second aim of this paper is to provide an explanation for this seeming contradiction between preferences and labor market outcomes. Previous work by Mas and Pallais (2020) that documented women's lower levels of flexibility in the United-States argues that jobs with higher levels of workplace flexibility often require excessively long (45 + / week) working hours, deferring women. This explanation is unlikely to be of much importance in the Netherlands, since less than 5% of our sample (as opposed to 25% in the sample of Mas and Pallais (2020)) works excessively long hours. Instead, we build on the recent behavioural literature on work meaning – defined as the ability to positively impact your community or society through your work[2] – to explain the flexibility puzzle.

[1] There is also a literature documenting that women prefer shorter commuting times than men (Manning, 2003; Le Barbanchon et al., 2021).

[2] Note that this is a narrow definition of *meaning* derived from job *mission*. In its more general form, meaning can encompass other dimensions, notably autonomy (see e.g. Cassar and Meier (2018)). However, earlier work by Burbano et al. (2020) has shown that gender differences in preferences for other dimensions of meaning are small.

In both of our samples, we find that women have stronger preferences for, and sort into, more meaningful jobs. In the Netherlands, women value work meaning between 6.8% and 9.5% of their wages, men at just 4.7% to 5.0%. At the same time 47.4% of women reports having a highly meaningful job, as opposed to just 33.4% of men. This is a crucial part of understanding the flexibility puzzle, because we document that meaningful jobs are characterized by significantly lower levels of workplace flexibility. Depending on the dimension of workplace flexibility and the sample we consider, we estimate that highly meaningful jobs are characterized by workplace flexibility levels that are between 2% and 18% lower. We highlight that interpersonal contact can be an important mechanism to explain this relation, because it is associated with more work meaning while also hindering workplace flexibility.[3]

A second but related explanation builds on the large literature that documents job changes around childbirth (Felfe, 2012; Kleven et al., 2019). We show that preferences for workplace flexibility and for work meaning shift significantly after having children. In the Netherlands we find that mothers value workplace flexibility higher (10-10.1% vs. 7.3-8.5%) and work meaning lower (6.8% vs. 9.5%) than women without children. However, by this point in their careers, women have already sorted into high-meaning jobs, which we showed limits their choices in terms of workplace flexibility. This also explains part of the second dimension of the flexibility puzzle, as women with children value workplace flexibility higher than women without children but do not work more flexible jobs.

As a final step in our analysis, we study the consequences of lowering the trade-off between work meaning and workplace flexibility for gender equality and the motherhood gap in total compensation[4]. We consider two counterfactual scenarios. In the first counterfactual, we make meaningful jobs more flexible. We find that making meaningful jobs more flexible reduces the gender gap in wages threefold, and that the groups of people that gain the most are women, parents, lower educated individuals, and individuals working in healthcare or education. In the second counterfactual, we make flexible jobs more meaningful. We find that the gender gap remains virtually unchanged but that the gap between parents and workers without children shrinks. In this scenario, higher educated / higher earning individuals in the financial and business sectors gain the most.

Policy efforts aimed at improving female employment – particularly of mothers – at the intensive margin, or efforts towards making jobs in healthcare and education more attractive, could focus

[3]This is related to an argument made by Goldin (2014), who uses occupation-level data to show that occupations in which workers have to communicate often with co-workers and clients have limited amounts of flexibility.

[4]Where total compensation is defined as the sum of an individual's wages and the monetary value of his amenities.

on reducing the trade-off that workers face between work meaning and workplace flexibility. As discussed in the preceding paragraph, this can be accomplished by making meaningful jobs more flexible, or by making flexible jobs more meaningful. The former could be particularly beneficial for women, and may be accomplished through incentivizing technological innovation. Goldin and Katz (2016) show that workplace flexibility among pharmacists improved substantially with the introduction of digital patient records and the standardization of medicines, attracting many women into the profession. The latter requires a shift of low-meaning jobs – such as those in the financial and business sectors – towards providing more meaningful employment. Firms may accomplish this by focussing more on social or environmental action (Cassar and Meier, 2018)

The remainder of this paper is organized as follows. Section 2 briefly discusses related literature. Section 3 introduces our datasets and discusses the selection of the final samples. Section 4 introduces the empirical strategy. We present and discuss our results in section 5. Section 6 concludes.

2. Literature

This paper is first of all related to the work of Mas and Pallais (2020), who document the prevalence of alternative work arrangements in the United-States. They find that in the United-States, women are less likely to have to have the ability to adapt their schedules or to work from home than men are. They explain this by pointing out that workplace flexibility often comes bundled with other less family friendly amenities, such as long working hours, and argue that this is why women do not have more workplace flexibility. Relative to their paper, we document differences in both the prevalence and preferences and provide an alternative explanation that focusses on differences in work meaning and a trade-off between meaning and flexibility.

Since we estimate preferences for job amenities, we also relate to the large literature studying trade-offs between wages and amenities through the framework of Thaler and Rosen (1976) and Rosen (1986). This literature has recently shifted from estimating equilibrium market prices of amenities with observational data (e.g. Brown (1980), Parent (1999), and Viscusi and Aldy (2003)) towards estimating worker-side valuations with discrete choice experiments. These experiments are constructed to address the pervasive ability bias issue (detailed discussions in Hwang et al. (1992) and Bell (2022)). On the one hand, there is the literature in labor economics that studies preferences for workplace flexibility. Due to the multidimensional nature of this concept, results are hard to compare between studies. Mas and Pallais (2017) elicit the willingness to pay for flexible

scheduling, positions that give employers discretion over scheduling, and working from home. They find that the average worker is willing to sacrifice between 8% (for the option to work from home) and 20% (to avoid employer discretion over schedules) of their wages for more workplace flexibility. They find that women with children are willing to sacrifice significantly higher fractions of their wages than men are. Another example is Wiswall and Zafar (2018), who define a flexible job as one that offers the opportunity to switch between full- and part-time employment. They find that workers are on average willingness to sacrifice 5% of their wages for workplace flexibility, and that women are willing to give up more than men. Finally, Maestas et al. (2023) estimate that workers are willing to sacrifice about 9% of their wages to set their own schedule, and 4% of their wages to work from home, and that women are willing to sacrifice a larger fraction of their wages than men.

On the other hand, there is a behavioural literature that studies preferences for work meaning. This literature has shown that the majority of workers around the globe care about work meaning (Dur and van Lent, 2019), and that reservation wages for meaningful jobs are significantly lower (Burbano, 2016; Kesternich et al., 2021). Burbano et al. (2022) uses Swedish data to estimate compensating differentials for meaning, and find that prices for meaning are roughly 6% of wage. Recent work also considers gender differences in preferences for work meaning. Burbano et al. (2020) shows that women globally perceive work meaning to be more important than men, particularly in higher educated and more developed countries. Similarly, Non et al. (2021) document that among Dutch students, women have stronger preferences for working meaningful jobs[5]. Maestas et al. (2023) estimate that the average willingness to pay for work meaning is about 3 %, but they do not find a significant gender difference. Relative to these studies, we focus on differences between the prevalence and valuation of work meaning and workplace flexibility, and we the relation between these amenities.

Finally, our paper is also related to the literature on childhood penalties. Felfe (2012) made the connection between motherhood and job amenities beyond wages, and finds that German women adjusted different aspects of their work schedule (working hours, working at night, or working according to a flexible schedule) after becoming mothers. Later work by Kleven et al. (2019) documents a large impact of children on mothers' hours worked. They estimate that upon childbirth mothers' hours decrease by 20%, and are ten years out still 10% lower than they were just before motherhood. We add to this literature by documenting *preference* differences between mothers and women without children.

[5]In the form of non-profit positions or for-profit positions with a pro-social mission.

3. Data

The empirical analysis relies on two data sources. The first is a dataset we collected through the Longitudinal Internet Studies for the Social Sciences (LISS) household panel in the Netherlands. The advantage of this dataset is that in addition to a set of survey questions to study the prevalence of work meaning and workplace flexibility, it includes a discrete choice experiment to elicit workers' preferences. The second dataset we use is the fourth Work Supplement of the International Social Survey Programme (ISSP). The advantage of this dataset is its representativeness, with information on the prevalence of and preferences for work meaning and workplace flexibility for a global sample of respondents. The information on preferences is unfortunately only qualitative in nature.

3.1 The Longitudinal Internet Studies for the Social Sciences

The LISS panel is based on a randomly drawn sample from the Dutch population register, and is gathered yearly by CentERdata in the Netherlands. We appended a questionnaire to the June 2021 wave. All members of the panel between the ages of 25 and 70 whom had held a job in the past were invited to participate in our survey.[6] This resulted in an initial sample of 2,192 individuals that were not retired and held a job in the last five years. We merged our questionnaire with two modules of the LISS survey with information on demographics and work characteristics, leaving us with 1,943 observations. After removing observations outside of the 2.5th and 97.5th quantiles of the male and female wage distributions, we were left with our final sample of 1,851 respondents. Panel A of Table A.1 in Online Appendix A.3 presents general demographics of our sample and its balance by gender.

The questionnaire we appended to the LISS panel consists of a set of survey questions and a discrete choice experiment. The survey questions ask about several aspects of respondents' jobs, including their wages, the number of hours they work, how adaptable their schedules are, how often they work from home, and whether they consider their job to be meaningful.[7]

Survey Questions. We added two questions on workplace flexibility to our survey. The first question on schedule adaptability reads as follows:

– **Question.** "The following question is about the extent to which you can adapt your working

[6] We focus on this group because of their connection to the labour market and experience with trading off amenities and wages.

[7] Note that our measures of work meaning and all other amenities are self-reported. As we are precisely interested in how much an individual wants to sacrifice for a job that (s)he personally believes to have valuable amenities, we consider this an appropriate measure.

hours schedule. This question asks about the extent to which you can decide when to work, not the number of hours that you work.

Please choose the answer that compares best to your work arrangement."

The answers respondents can choose from are:

- "My schedule is set by my company/organization with no possibility for change"
- "I can choose when to work within limits, and I have to let my employer know at least one week in advance"
- "I can choose when to work within limits, and I can decide about it on very short notice"
- "I can fully determine my own schedule".

We then ask about how often the respondent works from home. This question reads:

- **Question.** "Do you have the option to work from home? With this we mean that you did not work at your employers' office, but at home. We are not concerned with whether or not you use this option."

Responses to this question are:

- "No"
- "Yes, less than one day per week"
- "Yes, about one day per week"
- "Yes, more than one day per week".

We then collect information on work meaning by asking respondents whether their job allows them to contribute to their community or to society. This question reads:

- **Question.** "How often does your job offer you an opportunity to have a positive influence on your community or on society?".

We again provide respondents with four possible answers:

- "Never or almost never"
- "Sometimes"

– "Often"

– "Very often or always".

We aggregate all amenity variables into binary indicators, such that respondents with amenity levels higher than the median level are coded as having the amenity, and others as not having the amenity. Further information on the survey questions can be found in Online Appendix A.1.

Discrete Choice Experiments. After collecting information on the prevalence of job amenities through the survey questions, we ask respondents to complete eight discrete choice experiments. The design of these experiments is similar to those in Maestas et al. (2023). In each experiment, respondents choose one of two jobs (denoted by A and B). A stylized example of a discrete choice experiment on telecommuting can be seen in Figure A.1 in the Online Appendix. Since we characterize jobs by their hours, wages, workplace flexibility, and work meaning, we do not provide respondents with a complete picture of what these jobs entail. To address the issue that respondents may associate these jobs with different unobserved characteristics, we instruct them that both jobs are identical to their current job in all aspects except for those displayed.

The jobs we offer are constructed to be similar to respondents' current jobs. Providing respondents with realistic job offers has benefits in terms of efficiency as discussed in Train and Wilson (2008). While this could theoretically lead to a status quo bias (Samuelson and Zeckhauser, 1988), earlier job choice experiments that varied the baseline found no evidence of this (e.g. Maestas et al. (2023)). We constructed the hypothetical job profiles as follows. Job A is constructed to mirror the respondent's current job. Job B differs from job A in one or two characteristics and in the monthly wage offer. We varied wages in job B by multiplying the observed monthly wages by a factor $\theta \sim \mathcal{N}(1, \sigma^2)$. We truncated the value of θ to be between 0.75 and 1.25 to remove extreme draws, and chose $\sigma^2 = 0.008$ to reflect realistic variation in wage offers in the Netherlands. More detailed information on the experiments can be found in Online Appendix A.2.

3.2 The International Social Survey Programme (ISSP)

The Work Supplement of the International Social Survey Programme (ISSP) is collected roughly every ten years. We use the fourth and latest wave, collected in 2015, which contains observations from individuals in almost 40 countries.[8] This dataset is uniquely suited to our analysis because it also contains information on the the prevalence and valuation of work meaning and workplace

[8] We retain 35 countries for our analysis with non-missing information on wages, education, and amenities. See Table A.2 in Online Appendix A.3 for the number of observations by country.

flexibility. We select a similar sample to that in the Netherlands and study individuals between the ages of 25 and 70 in paid employment.[9] From this group of 19,920 individuals, we remove observations with missing demographics, job characteristics, or preferences for job characteristics, leaving us with 13,444 observations. We then remove individuals with wages outside of the 2.5th and 97.5th wage quantiles by country, and individuals with more than 25 years of education, we are left with our final sample of 13,631 respondents. Panel B of Table A.1 in Online Appendix A.3 contains further information on demographics of our sample and presents the balance by gender.

We use two sets of questions on work meaning and workplace flexibility in the ISSP. The first set asks respondents about work meaning and workplace flexibility in their current jobs, and informs us about the worldwide prevalence of these amenities. The second set of questions asks respondents about what they find important in a job. This provides us with a qualitative measure of their preferences for work meaning and workplace flexibility.

Survey Questions: Prevalence. There are two questions about workplace flexibility, similar to those we have in the LISS sample. The first question on workplace flexibility asks about schedule adaptability:

- **Question.** "Which of the following statements best describes how your working hours are decided? (by working hours we mean here the times you start and finish work, and not the total hours you work per week or month)"

Respondents answer by selecting one of three options:

- "I cannot change, fixed time"
- "I can decide within certain limits"
- "I am entirely free to decide".

The second question asks about telecommuting:

- **Question.** "How often do you work at home during your usual working hours?".

This question is answered on a five point scale:

- "Always"
- "Often"

[9] The LISS and ISSP samples differ slightly, because the ISSP does not question individuals who do not currently work about their previous jobs.

- "Sometimes"
- "Hardly ever"
- "Never".

There is also a question work meaning in the ISSP:

- **Question.** "For each of these statements about your (main) job, please tick one box to show how much you agree or disagree that it applies to your job. My job is useful to society."

Respondents answers on a five-point scale that ranges from:

- "Strongly Agree"
- "Agree"
- "Neither Agree no Disagree"
- "Disagree"
- "Strongly Disagree".

We again re-code these answers into binary indicators, such that respondents with amenity levels higher than the median level are coded as having the amenity, and others as not having the amenity.

Survey Questions: Preferences. The questions on preferences deviate more from our LISS questions. Particularly, there is only a single question on workplace flexibility in the ISSP. This question asks about respondents' scheduling adaptability:

- **Question.** "For each of the following, please tick one box to show how important you personally think it is in a job... How important is a job that allows someone to decide their times or days of work?"

The question is answered on a five point scale:

- "Very important"
- "Important"
- "Neither important nor unimportant"
- "Not important"

– "Not important at all".

The ISSP question on work meaning is introduced in the same way as the workplace flexibility question, but then reads:

– **Question.** "... How important is a job that is useful to society?"

This question is answered on the same five-point scale of importance. We again construct binary indicators, and follow Burbano et al. (2020) in coding amenities that a respondent considers "Important" or "Very Important" as "Highly Important", and others as "Not Important".

4. Empirical Strategy

4.1 The Value of Job Amenities and Total Compensation

We estimate workers' valuations of work meaning and workplace flexibility through stated choice experiments.[10] The benefit of this approach, over estimating equilibrium market prices of amenities ('compensating differentials'), is that it allows us to overcome the endogeneity issue associated with observational data (see Hwang et al. (1992) and section 4.2). Because we observe workers' complete offer sets, and not just their chosen jobs, we do not suffer from the same ability bias problem that affects compensating differential estimates on observational data. Additionally, we are also interested in and of itself in preference differences between demographic groups, and we can present these in the form of easy to interpret willingness to pay measures. As in Maestas et al. (2023), we use these willingness to pay estimates in addition to workers' actual job amenities and their wages to construct workers' total compensation, which informs us about the total utility that workers obtain from their job.

Job Choice Model. We model the indirect utility that a worker i obtains from job j as a function of wages (W), hours (H), and job amenities ($\mathbf{A}$). We allow for the valuation of job amenities and time to be different for respondents with children (c_i) through a linear interaction term:

$$V_{i,j} = \nu + \alpha \ln W_{i,j} + H_{i,j}\delta + \mathbf{A}_{i,j}^{'}\boldsymbol{\beta} + \left[\mathbf{A}_{i,j}^{'} \times c_i + H_{i,j} \times c_i\right]\boldsymbol{\gamma} + \epsilon_{i,j}. \tag{1}$$

Workers' observed job choices in our stated preference setting are assumed to maximize this utility function. The relationship between stated choices and utility is nonetheless imperfectly observed, and workers have uncertainty about their own preferences. Following the literature we model such

[10] Similar to Mas and Pallais (2017), Maestas et al. (2023), and Wiswall and Zafar (2018).

idiosyncratic factors through ϵ, a Type I Extreme Value distributed variable that is independent across individuals. This allows us to estimate the utility parameters through maximum likelihood as a logit model. Standard errors are clustered at the individual level to adjust for each respondent participating in multiple experiments.

Willingness To Pay. We transform the preference parameters into willingness to pay estimates for each job amenity $a \in \mathbf{A}$. The transformation is derived from the following indifference argument. Consider an individual with ($c_i = 1$) or without ($c_i = 0$) children who is indifferent between not having job amenity a while earning wage $\bar{w}$ and having the amenity a but lowering his wage to $\underline{w} = \bar{w} - \text{WTP}^{a,c}$. His willingness to pay is the wage differential at this point of indifference:

$$\alpha \ln(\bar{w}) = \beta^a + c\gamma^a + \alpha \ln[\underline{w}].$$

We can rewrite this in terms of the willingness to pay for each job amenity $\text{WTP}^{a,c}$:

$$\text{WTP}^{a,c} = \bar{w}\left[1 - e^{\frac{-\beta^a - c\gamma^a}{\alpha}}\right]. \tag{2}$$

We calculate standard errors on the willingness to pay estimates using the delta method. To obtain flexible gender-specific coefficients, we estimate the parameters of the utility function separately for men and women (as indicated by the g subscript below). We later show that our results are robust to allowing for individual heterogeneity in the preference coefficients through a mixed logit model.

Total Compensation. We use the willingness to pay estimates to calculate an individual's total compensation. Total compensation is constructed by adding the product of the willingness to pay and the level of each amenity to an individual's observed wage:

$$\text{TC}_i = \ln\left(W_i + \mathbf{WTP}_g^c \times \mathbf{A}_i\right). \tag{3}$$

An individual's total compensation thus comprises of the sum of his observed wages and his amenities, scaled by how this 'type' of individual – determined by gender and parenthood – values the amenity. We also construct two counterfactual measures of total compensation to simulate the effects of a reduced meaning-flexibility trade-off (see section 4.2). The first counterfactual measure ($\text{TC}_{\tilde{fl}}$) elevates the schedule adaptability of individuals with a meaningful job. We chose to only increase workplace flexibility in the form of schedule adaptability, as varying whether or not the

job could be done from home may be unrealistic in many jobs. The second counterfactual measure ($TC_{\tilde{mw}}$) elevates the work meaning of individuals with a flexible job. Here, flexible jobs are defined as jobs that offer either the option to adapt one's schedule or the option to work from home.

4.2 The Meaning-Flexibility Trade-Off

We are interested in the correlation between work meaning and workplace flexibility. To estimate the relation between two amenities, we also have to account for the well-known ability bias problem alluded to in section 4. The issue is that workers with varying levels of productivity split up their total compensation in different ways. Comparably more productive workers are likely to choose jobs with higher wages *and* more workplace flexibility *and* more work meaning (see e.g. Hamermesh (1999) for a discussion on the bundling of good amenities). In the same way that reduced form estimates of the wage-amenity gradient are biased when productivity differences are not adequately controlled for, so are estimates of the correlation between two amenities. This bias is severe, and often leads to 'wrong-signed' estimates, as demonstrated Hwang et al. (1992).

To overcome the ability bias problem, we use an estimator recently introduced by Bell (2022).[11] He proposes a two-step estimation procedure, which consists of first regressing amenities and wages on an observed ability proxy, and then including the predicted values from the first-stage regression as a control in a regression of amenities on wages. The intuition is that the predicted values proxy a worker's offer set. We adapt the estimator to study the correlation between two amenities by including the offer set controls in a regression of each dimension of workplace flexibility on work meaning.

5. Results

In this chapter, we first discuss heterogeneity in the valuation and the prevalence of job amenities by gender and parenthood.[12] We first present our results for the Dutch LISS sample, and then show how they compare to the international ISSP sample. Finally, we estimate the meaning-flexibility trade-off, and study the consequences of lowering this trade-off.

[11] Other uses of the Bell (2022) estimator are found in Burbano et al. (2022) and Folke and Rickne (2022).

[12] A further look into heterogeneity of the prevalence of amenities over the income distribution, by occupations, and by sectors is provided in Online Appendix D.

5.1 Heterogeneity in the Valuation of Job Amenities

5.1.1 The Netherlands

Differences by Gender. We first consider gender differences in the valuation of job amenities in the Netherlands. Table 1 shows gender differences in the willingness to pay for workplace flexibility, work meaning, and hours of work. We compare men and women without (Panel A) and with children (Panel B). Our focus for now will be on differences between men and women *without* children, since patterns are similar to those of men and women with children. Differences between will nonetheless be pointed out.

We find that women are willing to sacrifice a larger fraction of their wages for all amenities and for fewer hours. First, women are willing to sacrifice significantly more for workplace flexibility. We find that they are willing to sacrifice 8.5% of their wages for a job with high schedule adaptability, as opposed to men at 5.7%, and 7.3% for the option to work from home, as opposed to men at 5.1%. In terms of monthly income, the valuations of men and women are closer, as men work significantly more hours than women. Differences in the valuation of workplace flexibility between men and women with children follow the same pattern but are notably larger. Our results are similar to – but slightly higher than – those found in previous studies. For example, Maestas et al. (2023) find that women are willing to pay 5% of their wages for the option to work from home (2.3 p.p. difference) and men 3% (2.7 p.p. difference). These differences are reasonable, and we suspect that they may be driven by the COVID-19 pandemic, which introduced a larger number of workers to the benefits of working from home (see Online Appendix B), or simply reflect cultural differences between European and American workers.

Second, we find that women value work meaning significantly higher than men. Women are willing to sacrifice 9.5% of their wages for a job with high contributions to their community or to society, men would give up only 5%. This translates into a significant difference of about 60 euros of monthly income. Differences between men and women with children are slightly smaller, but still significant at conventional levels (p-value 0.059). This result is consistent with earlier work by Burbano et al. (2020) and Non et al. (2021), who also find that women value work meaning higher than men. Furthermore, the amounts reported in Non et al. (2021) suggests that workers value work meaning between €170 and €220, which is close to the amounts we estimated. Our results are also not far off those in Maestas et al. (2023), who document that work meaning is valued at about 5% of wages, but who do not find a gender difference.

Table 1: Willingness to Pay

Panel A. No Children

	WtP (% wage)		WtP (€ income)		
	Men	Women	Men	Women	P-value
Workplace Flexibility					
Schedule Adaptability	0.057***	0.085***	192.235***	204.197***	0.027
	(0.007)	(0.010)	(22.660)	(23.966)	.
Telecommuting	0.051***	0.073***	171.029***	176.263***	0.042
	(0.006)	(0.009)	(18.967)	(21.626)	.
Work Meaning	0.050***	0.095***	168.328***	228.008***	0.000
	(0.006)	(0.009)	(19.838)	(20.750)	.
Part-Time Work					
Long Part-Time (32h)	-0.047***	-0.012	-158.571***	-27.799	0.031
	(0.009)	(0.013)	(31.509)	(30.217)	.
Short Part-Time (20h)	-0.153***	-0.035*	-517.359***	-84.156*	0.000
	(0.015)	(0.015)	(50.161)	(35.462)	.

Panel B. Children

	WtP (% wage)		WtP (€ income)		
	Men	Women	Men	Women	P-value
Workplace Flexibility					
Schedule Adaptability	0.063***	0.100***	212.731***	240.166***	0.001
	(0.007)	(0.010)	(24.206)	(24.793)	.
Telecommuting	0.060***	0.101***	202.191***	242.342***	0.000
	(0.006)	(0.009)	(20.430)	(21.382)	.
Work Meaning	0.047***	0.068***	159.003***	164.966***	0.059
	(0.006)	(0.009)	(20.799)	(21.817)	.
Part-Time Work					
Long Part-Time (32h)	-0.076***	0.042**	-257.190***	100.984**	0.000
	(0.010)	(0.013)	(34.838)	(31.989)	.
Short Part-Time (20h)	-0.187***	-0.018	-630.715***	-43.799	0.000
	(0.013)	(0.010)	(43.577)	(25.028)	.
N	13968	15648	13968	15648	.

Notes. Willingness to Pay for job amenities and part-time work.
Estimated coefficients from equation (1) transformed using equation (2).
Standard errors in parentheses are clustered by individual and transformed with delta method.
Final column shows results of a t-test for equal WtP (in % wage) by gender.
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Finally, we also find that both men and women without children demand higher wages to work part-time. This is particularly the case for men, who on average demand a significant 15% increase in their wages to compensate for the large reduction in income associated with working fewer hours. Women demand only a small increase in their wages, and thus seem to value the additional out-of-labour time higher than men. In fact, women with children are even willing to sacrifice a small

amount of wages (4%) to work a long part-time job as opposed to a full-time job. These results are again similar to those in Maestas et al. (2023), who find that workers are willing to sacrifice only 40% of their earnings to obtain a 50% reduction in working hours. They are different from the results in Wiswall and Zafar (2018), but they consider part-time work as an *amenity* in a full-time position[13], while our respondents choose between an actual part-time and full-time job.

Differences by Parenthood. We now consider differences between respondents with and without children by comparing panels A and B of the same table. We find small differences between men and without children. Fathers value workplace flexibility slightly higher, and work meaning slightly lower than men without children, but these differences not statistically significant. We do see a larger difference in preferences for part-time work, as men with children demand a larger compensation to work part-time (18.7% of wages) than men without children (15.3% of wages). We believe the additional costs of having a child to be an important explanation for this result.

Differences between women with and without children are considerably larger. We find that mothers are willing to sacrifice considerably more wages to obtain either dimension of workplace flexibility. Mothers value the option to adapt their schedules at 10% of their wages, as opposed to women without children at 8.5%, and the option to work from home at 10.1% as opposed to women without children at 7.3%. We also find that mothers are willing to sacrifice substantially less money (6.5% of wages) to obtain more work meaning than women without children (9.5% of wages). We believe this to be an intuitive finding, as preferences shift towards the family as opposed to society at large. These differences are all statistically significant at conventional levels, except for the difference in scheduling adaptability. Finally as alluded to earlier, women with children also value part-time work higher than women without children. The additional time demanded by children is likely to be an important contributor to this result. These results are also in line with the literature on the motherhood penalty, such as the work of Kleven et al. (2019), who document a large gender gap in hours worked after childbirth.

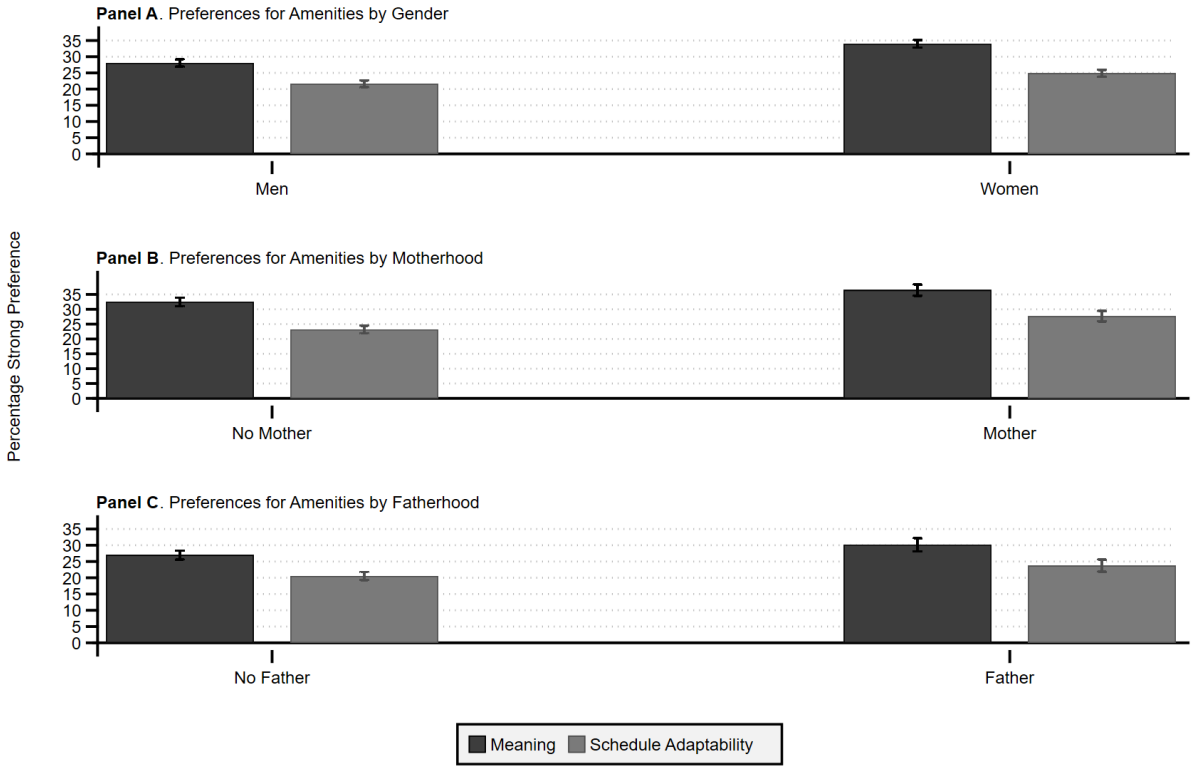
5.1.2 International Comparison

Differences by Gender. The qualitative nature of the questions in the ISSP does not allow for a direct comparison with our Dutch LISS sample, so we discuss general differences and similarities in the observed patterns. We first look at gender differences in preferences for job amenities in Panel A of Figure 1. We find that that women consider workplace flexibility to be more important

[13]Their respondents choose between two full-time jobs, but one of them has an option to work part-time.

than men, as 23.5% of women highly value schedule adaptability, as opposed to 20.6% of men. As noted in Section 3.2 the ISSP unfortunately does not have a question on preferences for working from home. We also find that women globally have stronger preferences for work meaning than men, as 31.8% of women highly value contributing to society as opposed to 27.5% of men. These differences are all significant statistically, and the observed patterns are closely in line with the willingness to pay estimates for the Netherlands.

Figure 1: Heterogeneity in Preferences for Job Amenities (ISSP)



Notes. Heterogeneity in preferences for work meaning and schedule adaptability in the ISSP sample. Expressed as the percentage of individuals that consider the amenity "Highly Important" as defined in Section 3.2.

Differences by Parenthood. Differences by parenthood are presented in panels B and C of Figure 1. We first consider differences between women with and without children. Similar to our result for the Netherlands, we find that mothers value workplace flexibility higher than women without children, as 26% of mothers highly value schedule adaptability as opposed to 22.6% of women without children. Different from the Netherlands, we do not find that women with children value work meaning lower than women without children. In fact, 33.9% of mothers find work meaning important as opposed to just 30.8% of women without children. Comparing fathers to

men without children yields the same patterns as comparing mothers to women without children.

The trends that are similar in both our Dutch and global samples are that (i) women care more about both workplace flexibility and work meaning than men, and (ii) parents care more about workplace flexibility than individuals without children. The only difference between these samples is that in the Netherlands, parents care less about work meaning than individuals without children, while in the global sample the opposite is true. While there is no obvious conclusive explanation for this difference, we believe that either the cultural differences between the Dutch parents and the global average, or differences in the questions could be an explanation. The question on work meaning in the LISS asks about "contributions to society or your community" while the ISSP question only asks about the former. If preferences for contributing towards one's community decrease substantially around childbirth, while preferences for contributing to society increase, differences in the questions could explain the observed pattern.

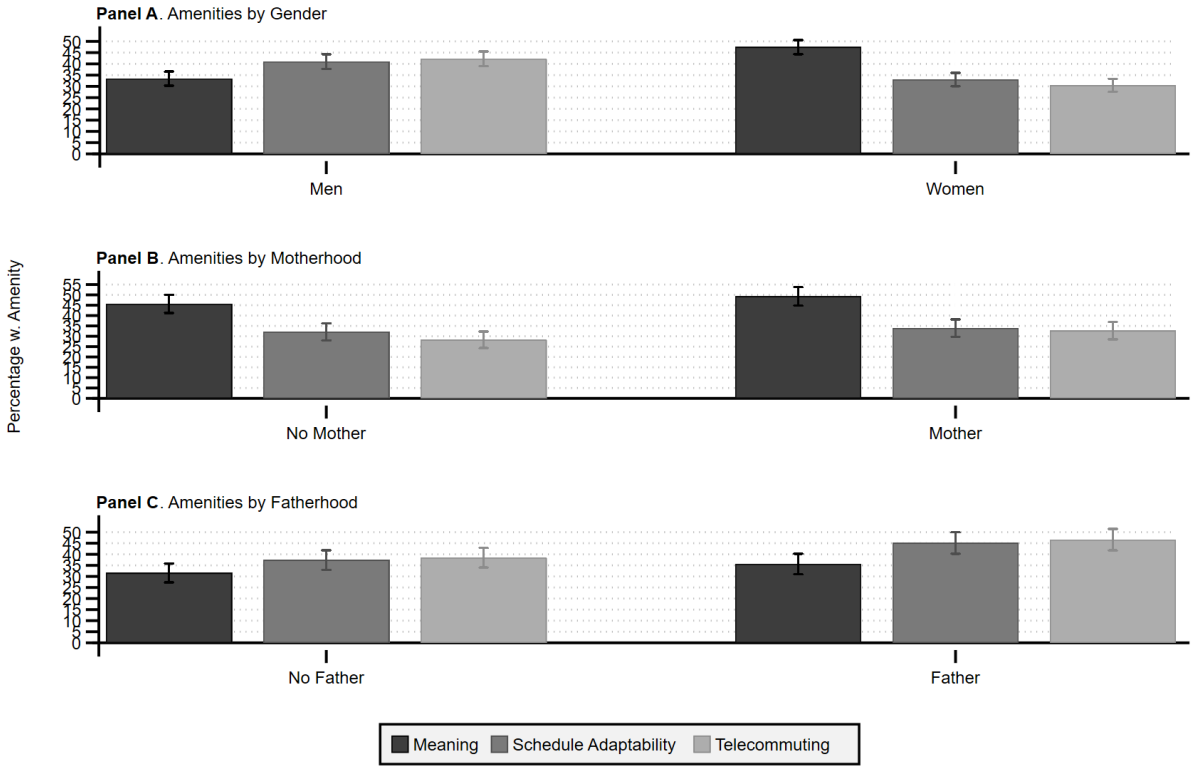
5.2 Heterogeneity in the Prevalence of Job Amenities

5.2.1 The Netherlands

Differences by Gender. We now consider heterogeneity in the prevalence of job amenities. Panel A of Figure 2 shows differences between men and women in the Netherlands. We find that women have less workplace flexibility than men, as 33% of women as opposed to 41 % of men have the option to adapt their schedules, and 30.5% of women as opposed to 42.2% of men have the option to work from home. Further, women have higher levels of work meaning, since 47.4% of women report having high work meaning as opposed to 33.4% of men. This is surprising because we documented women as having stronger preferences for workplace flexibility than men (Section 5.1) and find that these preferences are not reflected in labour market outcomes. The difference between preferences and prevalence is precisely what we refer to as the *flexibility puzzle*. This result is well in line with earlier work, which as shown that women work less flexible jobs (see Mas and Pallais (2020) and Golden (2001)) and that women value workplace flexibility higher than men (see Maestas et al. (2023), Mas and Pallais (2017), and Wiswall and Zafar (2018)).

Differences by Parenthood. Panels B and C of Figure 2 highlight differences between individuals with and without children. We first consider differences between fathers and men without children. We find that fathers have slightly higher levels of workplace flexibility, since 45% of fathers as opposed to 37% of men without children have the option to adapt their schedules, and

Figure 2: Heterogeneity in Job Amenities (LISS)



Notes. Heterogeneity in the average levels of work meaning, schedule adaptability, and telecommuting in the LISS sample. Expressed as the percentage of individuals that have the amenity as defined in Section 3.1.

47% of fathers as opposed to 38% of men without children can work from home. These differences are nonetheless not statistically significant. Differences in work meaning are negligible and also statistically insignificant. These results are in line with fathers having slightly higher preferences (but again, not significantly higher statistically) for workplace flexibility than men without children.

Next, we consider differences between women with and without children. Surprisingly, differences are again extremely small across the board. We find that women without children report slightly higher levels work meaning and slightly lower levels of workplace flexibility, but these differences are not at all significant statistically and they are small quantitatively. This reveals another dimension to the flexibility puzzle. Despite mothers valuing workplace flexibility significantly higher than women without children, we do not find them working more flexible jobs.

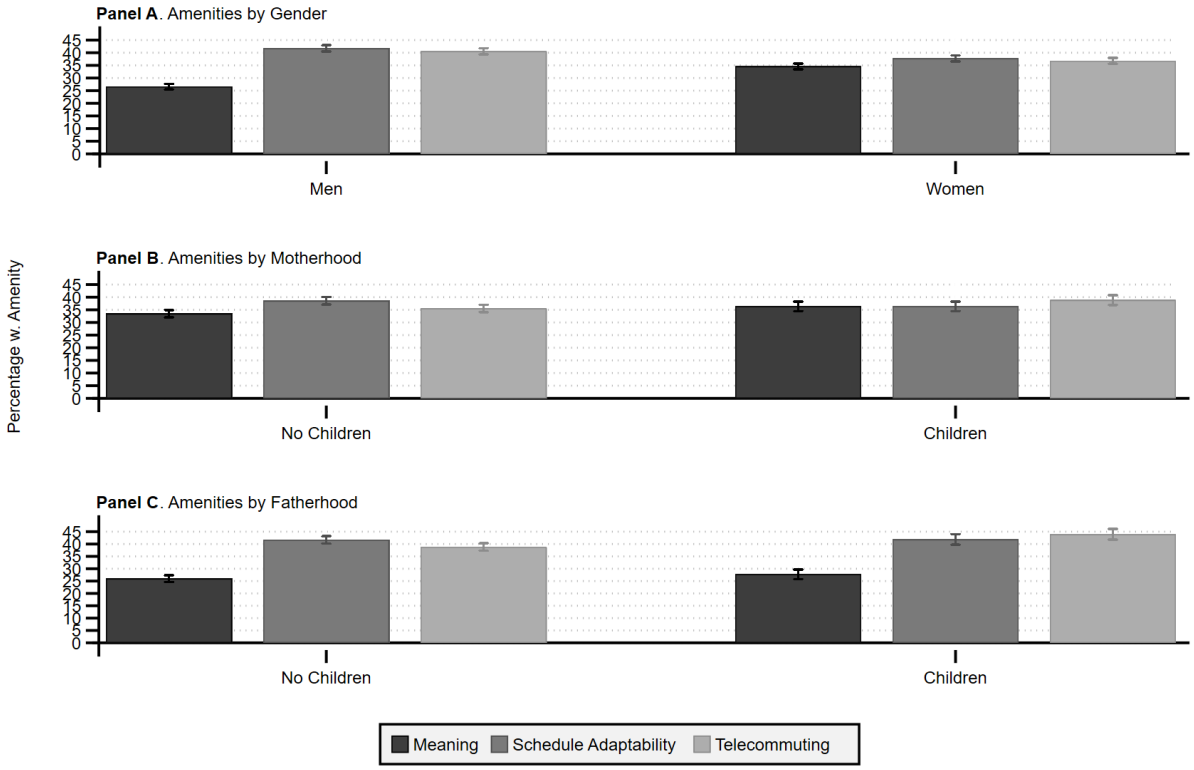
5.2.2 International Comparison

Differences by Gender. We again look at how the results from our sample in the Netherlands compare internationally. First, we again consider differences by gender in Panel A of 3. We find that women internationally also have less workplace flexibility than men, as 41% of men as opposed to 38% of women have the ability to adapt their schedules, and 41% of men as opposed to 37% of women have the option to work from home. We also document that women have significantly higher levels of work meaning, as 33% of women as opposed to 26% of men work meaningful jobs. These patterns suggest that the flexibility puzzle is an international phenomenon.

Differences by Parenthood. We again consider differences by parenthood, as seen in Panels B and C of Figure 2. We only discuss differences between men with and without children, as the patterns for women are the same. We find no differences in schedule adaptability and work meaning between men with and without children. However, we do find that fathers are significantly more likely to have the option to work from home, as 44% of fathers as opposed to 38% of men without children report working from home. These results are similar to our result from the Netherlands, with the exception that the difference in working from home is larger and statistically significant. This means that the flexibility puzzle only partly holds by parenthood internationally, as we see it in schedule adaptability but not in working from home.

We think that a subtle but important difference between the questions asked in the LISS and ISSP is an important cause of the observed difference. The LISS question asks respondents about how often they have the *option to* work from home. The ISSP question asks about how often individuals *actually work* from home. If men who have the option to work from home are more

Figure 3: Heterogeneity in Job Amenities (ISSP)



Notes. Heterogeneity in the average levels of work meaning, schedule adaptability, and telecommuting. Expressed as the percentage of individuals that have the amenity as defined in Section 3.2.

likely to start using it after having children, we would observe a larger effect in the ISSP sample.

5.3 The "Flexibility Puzzle"

This section introduces several interrelated explanations for the *flexibility puzzle*. Previous work by Mas and Pallais (2020) only briefly considered why women work less flexible jobs than men. They argue that jobs with high levels of workplace flexibility often have other undesirable characteristics, such as long working hours. While this is an important explanation for the United States, it is unlikely to be of much importance for the Netherlands, as long hour jobs very uncommon. Less than 5% of the workers in our sample from the Netherlands work more than 45 hours per week, as opposed to almost 25% in the American Time Use Survey (ATUS) sample of Mas and Pallais (2020). We will argue that women's high levels of work meaning, and the relation between meaningful and flexible employment, are an important explanation for the flexibility puzzle.

5.3.1 The Meaning-Flexibility Trade-Off

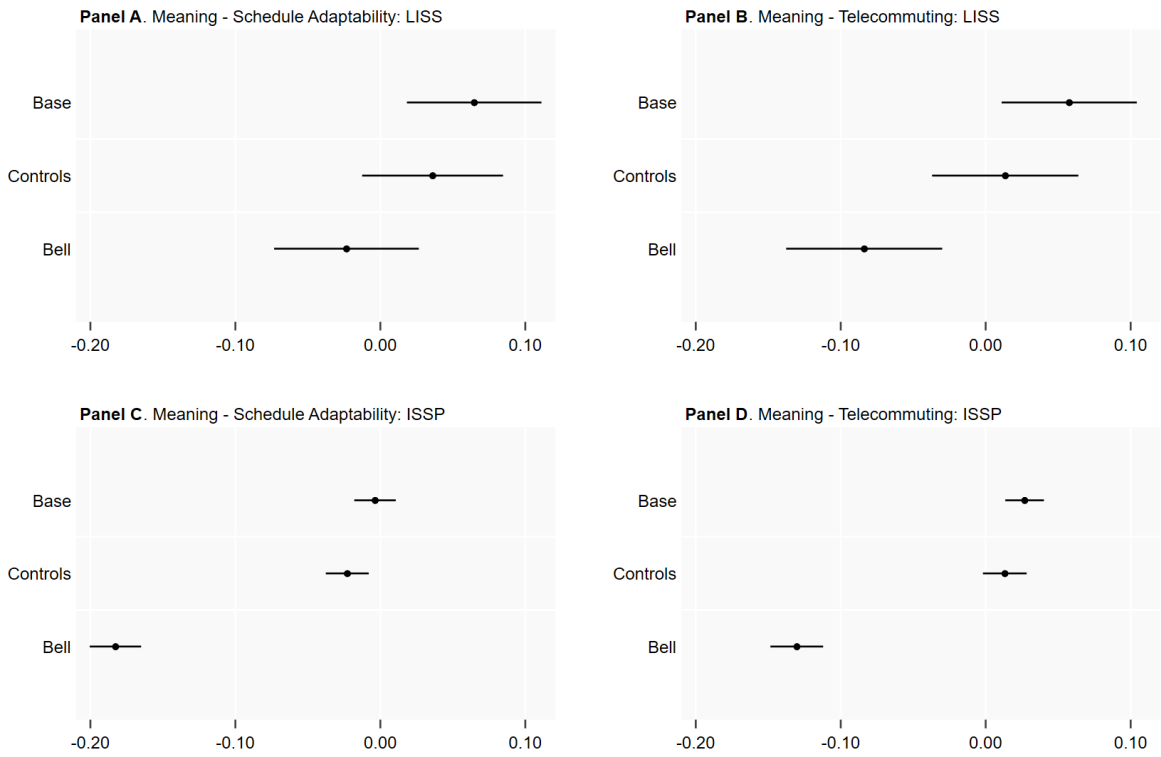
Figure 4 highlights the results from a regression of our two workplace flexibility variables on work meaning, for both of our samples. We first study the estimates in the first two rows of Panels A and B, which show the correlation between work meaning and our two dimensions of workplace flexibility in the Netherlands. A similar pattern occurs in both cases. A simple regression of workplace flexibility on work meaning without controls (the 'base' rows) has a positive sign. This simply reflects the fact that positive amenities tend to come bundled, as higher productivity workers get better jobs in all dimensions (see, for example, Hamermesh (1999)).

We then introduce a control for workers' ability (the 'controls' rows) in the form of years of education. This weakens the correlation, but in this case does not even change the sign, much in the same way that compensating differential estimates are often still wrongly signed even with ability controls (see Bell (2022)). The same pattern can be seen in the first two rows of Panels C and D, which contain the results for our international sample.[14]

The final set of estimates (the third 'Bell' row) introduces offer set controls as discussed in 4.2. For both dimensions of workplace flexibility we see that the correlation turns negative in both samples. These correlations are statistically significant in all but one case, and are quantitatively comparable between our two samples. Particularly, the correlation between work meaning and

[14]The regressions on the international sample are identical to those for the Netherlands, with added country fixed effects in both the first and second stage.

Figure 4: The Meaning-Flexibility Trade-Off



Notes. Coefficients from a regression of workplace flexibility on work meaning.

telecommmuting, which varies between -0.08 (LISS) and -0.13 (ISSP). There is more variation in the correlation between work meaning and schedule adaptability, which varies between -0.02 (LISS) and -0.18 (ISSP).

Mechanism. We now look into what we believe to be an important mechanism that can explain the negative correlation between work meaning and workplace flexibility. To this end, we asked our respondents two additional questions. The first question reads:

– **Question.** "How much personal contact with clients and colleagues does your job require?"

ù Respondents could answer with:

– No contact is needed

– Little contact is needed (less than one day per week)

– Contact is sometimes needed (about one day per week)

– Contact is often needed (more than one day per week)

– Contact is needed all the time.

The second question is about how much time they spend working on a computer (in %). We again re-code these variables into binary indicators for more than the median amount. These variables are then correlated with our measures of work meaning and workplace flexibility in Table 2.

We first look at the correlations of our job amenities with the intensity of contact with clients and colleagues. We see that high levels of contact correlate negatively with workplace flexibility, as the correlation with schedule adaptability is -0.23 and with telecommuting -0.28, and positively with work meaning, as the correlation is 0.11. Next, we look at the correlation between our job amenities and intensity of computer use. We see that often using the computer is correlated with higher levels of schedule adaptability and telecommuting, with correlations of 0.25 and 0.44 respectively, but lower levels of work meaning, with a correlation of -0.08. To summarize, we believe that interpersonal contact is an important dimension of work meaning, while at the same time hindering more workplace flexibility.

Implication. The presence of children seems to be an important shifter of preferences away from work meaning and towards workplace flexibility. The problem is that many important life-cycle choices that cannot easily be changed, such as one's occupation and sector of employment, have already been made by this point. As seen in Figure D.5 in Online Appendix D about half of the

Table 2: Correlations: Mechanisms

	High Contact	High Computer	Schedule Adaptability	Work Meaning	Telecommuting
High Contact	1.00				
High Computer	-0.30***	1.00			
	(0.000)				
Schedule Adaptability	-0.23***	0.25***	1.00		
	(0.000)	(0.000)			
Work Meaning	0.11***	-0.08**	0.06	1.00	
	(0.000)	(0.003)	(0.063)		
Telecommuting	-0.28***	0.44***	0.51***	0.06	1.00
	(0.000)	(0.000)	(0.000)	(0.155)	

Notes. Pairwise correlations between amenities.
p-values in parentheses
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

women in our sample work in the healthcare or education sectors. These are the two sectors with the highest level of work meaning. However, they are also among the two sectors with the lowest level of workplace flexibility – a prominent example of the meaning-flexibility trade-off we just discussed. Women who want to continue working in healthcare or education after having children thus will likely have a difficult time finding jobs with high levels of workplace flexibility. This may be an important reason why so many women sort into part-time employment instead.

5.4 Gender Equality in Compensation

We now study what happens if the meaning-flexibility trade-off would be reduced. Concretely, we compare the gender and motherhood gaps in four different measures of compensation (observed wages, total compensation, and the two counterfactual levels of total compensation introduced in section 4). Since we cannot construct total compensation in the ISSP sample (we have no quantitative preference measure), this analysis uses only the LISS sample. We do a regression of gender, parenthood, and an interaction between both on our four difference compensation measures. Results are shown in Table 3. The first column shows that the gender gap in wages in the Netherlands is about 11%. This number is comparable to recent estimates of Statistics Netherlands (van der Vliet et al., 2022), who find a wage gap of 6% in the public and 19% in the private sector. We find that mothers' wages are another 12% lower, while fathers earn 14% more than men without children. These numbers are similar to estimates by Artmann et al. (2022), who use administrative data for the Netherlands to document a long-term motherhood penalty of around 17%. They do not however find a wage increase for fathers, whose wages remain constant.

Table 3: Wage Penalties by Gender and Motherhood

	Observed	TC	$\tilde{\text{TC}}_{fl}$	$\tilde{\text{TC}}_{mw}$
Woman	-0.107***	-0.076**	-0.029	-0.081*
	(0.025)	(0.027)	(0.052)	(0.041)
Children	0.135***	0.151***	0.058	0.119***
	(0.026)	(0.028)	(0.062)	(0.034)
Women × Children	-0.120***	-0.128***	-0.057	-0.056
	(0.036)	(0.039)	(0.074)	(0.054)
Constant	2.965***	3.019***	3.084***	3.266***
	(0.019)	(0.020)	(0.044)	(0.026)
Observations	1851	1851	450	793

Notes. Coefficients from regressions of demographics on compensation measures. Compensation measures are defined in Section 4.1.
Standard errors in parentheses.
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

We first compare the base levels to the gaps in total compensation, found in the second column of Table 3. The gender gap in total compensation is about 4 p.p. smaller, while the motherhood penalty remains the same. The unchanged (and even slightly larger) motherhood penalty can be traced back to mothers valuing work meaning – the only amenity of which women have more – lower than women without children. We then compare the observed values with the counterfactual measure of total compensation that increases the workplace flexibility of workers in high-meaning jobs ($\tilde{\text{TC}}_{fl}$), found in the third column. We find that in this counterfactual setting the gender gap is about 7 p.p. (and thus almost completely vanishes) and the motherhood penalty decreases by almost 10 p.p., more than halving in size. Both women with and without children gain substantially from making meaningful jobs more flexible, and would obtain compensation levels close to those of men.

Finally, we consider the counterfactual scenario in which flexible jobs are made more meaningful ($\tilde{\text{TC}}_{fl}$). We see that the gender gap reduces slightly but is similar to the gap in total compensation. The motherhood penalty decreases substantially. However, we should note that while the motherhood penalty is reduced, mothers still earn substantially less than men when compared to the first counterfactual. This is due to the large gender gap in compensation that remains.

Heterogeneity. We now look more in depth at which groups of people gain the most from a reduced meaning-flexibility trade-off. To determine this, we regress the change in (log) wages in each counterfactual scenario on a set of demographics and job characteristics. Results from this

analysis can be seen in Table 4. The first column of this table shows which groups of people gain more (or less) than the average amount when meaningful jobs are made more flexible. We find that women gain more than men, people with children gain more than people without children, and women with children gain even more (although this last difference is not statistically significant). We also find that people with further education on average gain less than those with a high-school diploma or less. When we look at sectors, we see that everyone gains less than people working in the healthcare sector, the omitted group, except for those working in the education sector. This is an important result, which suggests that increasing the workplace flexibility in the education and healthcare could be a way to address the labour supply shortages that these sectors face. In terms of occupations, we see that managers gain less than professionals, the omitted group, while technicians, people in sales, and operators gain more.

Finally, we look at the second counterfactual, in which flexible jobs are made more meaningful. We see that in this setting woman gain more than men, but people with children – and particularly women with children – gain less. This is not surprising, as we found earlier that parents value work meaning lower than women without children. We also see that people with degrees and people with higher wages gain more in this scenario. Looking at sectors, we now find that everyone gains more than the people in the healthcare sector. Since these people already work very meaningful jobs, changes in work meaning are uncommon. The largest gains are for people in the financial sector (and in the agricultural sector, but this estimate is based on just 30 observations). Looking at occupations, we see that almost all occupations gain less than professionals, except for managers, who gain the most in this counterfactual.

The two counterfactuals thus differ in important ways in terms of who gains the most. Making meaningful jobs more flexible particularly benefits groups of people that typically have lower compensation. Women, parents, lower educated, and those in the healthcare and education sectors gain the most. The opposite is true when flexible jobs are made more meaningful. Individuals without children and with further education who earn higher wages and work in the financial or business sectors as managers or professionals gain the most in this scenario.

5.4.1 Robustness

We do several robustness checks. First, we simplify the utility function by omitting the interactions terms between amenities and being a parent. Excluding the interactions yields comparable differences between men and women, and leads to the same "Flexibility Puzzle" (see Table C.2).

Table 4: Heterogeneity in Gains

	$\Delta\tilde{\text{TC}}_{fl}$	$\Delta\tilde{\text{TC}}_{mw}$
Demographics		
Woman	0.009***	0.011***
	(0.002)	(0.002)
Children	0.003*	-0.001
	(0.002)	(0.001)
Women × Children	0.003	-0.006*
	(0.003)	(0.002)
Education		
Vocational diploma	-0.001	0.001
	(0.002)	(0.002)
University	-0.004	0.009***
	(0.003)	(0.002)
Wages		
Wages (log)	0.001	0.007***
	(0.002)	(0.002)
Sector		
Agriculture	-0.018**	0.017**
	(0.006)	(0.005)
Production	-0.019***	0.008**
	(0.003)	(0.003)
Construction	-0.016***	0.013***
	(0.003)	(0.003)
Retail	-0.018***	0.007*
	(0.003)	(0.003)
Catering	-0.026***	0.006
	(0.003)	(0.004)
Transport	-0.011**	0.009**
	(0.003)	(0.003)
Finance	-0.020***	0.017***
	(0.003)	(0.003)
Business	-0.012***	0.015***
	(0.003)	(0.003)
Public	-0.008**	0.016***
	(0.003)	(0.003)
Education	0.011**	0.001
	(0.004)	(0.003)
Environmental Services	-0.006	0.013**
	(0.006)	(0.004)
Other	-0.010**	0.012***
	(0.003)	(0.002)
Occupation		
Manager	-0.005**	0.005*
	(0.002)	(0.003)
Technicians	0.006**	-0.009***
	(0.002)	(0.002)
Clerical support	-0.004	-0.009**
	(0.002)	(0.003)
Services/Sales	0.011***	-0.021***
	(0.003)	(0.002)
Skilled agriculture	0.010	-0.019*
	(0.008)	(0.008)
Craft / Trades	0.006	-0.023***
	(0.004)	(0.003)
Plant and machine operators	0.009*	-0.020***
	(0.004)	(0.003)
Elementary occupations	0.004	-0.018***
	(0.004)	(0.003)
Constant	0.015*	-0.003
	(0.008)	(0.007)
Observations	1608	1608

Notes. Coefficients from a regressions of demographics and job characteristics on the difference in actual and counterfactual total compensation.

Compensation measures are defined in Section 4.1.

Standard errors in parentheses.

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Then, we look at what happens if we were to remove inattentive individuals. We define them as individuals that either (i) speeded through the survey (completion time of less than 3 minutes), or (ii) chose dominated job options (job with worse amenities *and* lower wages). Results can be seen in Table C.3. Again these results are very similar to the ones presented in our main specification in Table 1. We see that the willingness to pay for all amenities increases slightly, which is to be expected with the removal of dominated choices, but that all patterns remain the same.

In a next step, we allow for preference heterogeneity by using a mixed logit model. Looking at the coefficient estimates and standard deviations in Table C.4 we see that preference heterogeneity is important for all amenities. Particularly for part-time work, for which we find that standard deviations are several times the size as those of other amenities. Generally, we find that the willingness to pay point-estimates are comparable to those in our main model. Women still value all forms of workplace flexibility higher than men, but differences are smaller and not always significant statistically. This is particularly the case when comparing men and women without children. When we estimate the mixed logit model on the cleaner sample without speeders and dominated choices, gender differences are significantly larger. We also see that among men part-time work is valued even more negatively than in our main model. One reason for this finding is that idiosyncratic differences in the valuation of part-time work are particularly large: the standard deviations of the part-time coefficients are multiples of those of the other coefficients.

Finally, we also consider what happens when we compare full-time workers only. One concern regarding our results is that whether comparing men who mainly work full-time to women mainly work part-time is a valid comparison. Table E.6 shows that among full-time workers, we still find that women value workplace flexibility higher and work meaning lower than men. We should note that differences are again smaller (notably for schedule adaptability) for individuals without children. Looking at the prevalence by gender in Figure E.6, we still find that women work more meaningful jobs, and do not work more flexible jobs than men. However, men now no longer work significantly more flexible jobs. We believe that this can be largely attributed to selection. Full-time working women are scarce in the Netherlands, as only 28% of women works full-time. Those women that work full-time are likely particularly productive, and will thus obtain more of all amenities. See Albrecht et al. (2004) for earlier work on the significance of selection into full-time employment of women in the Netherlands.

6. Conclusion

This paper contributes to the vast literature on gender inequality in the labor market. In line with previous research, we find that workplace flexibility and work meaning are highly valued amenities. We also find that women value workplace flexibility higher than men, but that these preferences are not reflected in labor market outcomes. We argue that the negative relation between work meaning and workplace flexibility explains this result. While our main sample comes from the Netherlands, we document the same patterns in a global survey on working conditions, and we show that our results are robust to sample, functional form, and model selection.

We argue that interpersonal interaction is an important mechanism that underlies the negative relation between work meaning and workplace flexibility. Greater amounts of interpersonal interaction are correlated with higher levels of meaning, but at the same time hinder the degree of workplace flexibility. In a next step, we study the consequences of weakening this relation. We find that the way in which the correlation is weakened – by making meaningful jobs more flexible, or by making flexible jobs more meaningful – crucially determines who gains the most. This should be an important consideration for policy-makers. We identify two interesting directions for future work. The first is to further explore women's sorting into meaningful jobs by looking at sorting within sectors or even within firms. The second is to better understand the life-cycle aspect of sorting on amenities using a dynamic framework. Sorting early on into jobs with high levels of work meaning – for example by becoming a nurse – should restrict a worker's choice in terms of workplace flexibility later on.

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Appendix to

Work Meaning and the "Flexbility Puzzle"

Thimo De Schouwer Iris Kesternich

A. Survey Design and Samples

A.1 Survey Questions (LISS)

In this Appendix we provide further information on all the questions asked in the survey we conducted in the Netherlands.[15] A complete codebook can be found in the replication package. We include again the questions already discussed in the main text in Chapter 3 of the main text in order to provide a complete overview of the survey. We start off the survey by questioning respondents about their current employment status. This allows us to make a distinction between respondents that have a job, who are asked about the attributes of their current job, and respondents that do not have a job, who are asked about their last job. We start with a question about the number of hours a respondent works per week.[16]

- **Question.** "How many hours per week do you work on average in your [current/last] job?

  If you have multiple jobs, please consider the job most important to you. Whether or not extra hours are paid is irrelevant"

Respondents can indicate any number between 1 and 168. After this question, we ask our respondents about the extent to which they could adapt their schedule before the COVID pandemic (and similarly, the extent to which they can currently change their schedule):

- **Question.** "This question is about the extent to which you have freedom in scheduling your work hours **before the coronacrisis**. We are concerned with your ability to decide when you work, not how much you work. Please choose the answer that best matches your situation."

Respondents are presented with five possible **responses**:

1. My schedule was determined by my employer without room for change

[15] We do not further discuss the ISSP questions. Codebooks and further information can be found on issp.org.

[16] Note that the original questions were asked in Dutch. The Dutch questionnaire can be found in the codebook, which is part of the replication folder.

2. I could partly decide when I worked, but had to let my employer know at least one week in advance

3. I could partly choose when I worked, and can decide this on a short notice

4. I was fully free to determine my own work hours

5. I did not work before the coronacrisis

After the schedule adaptability question, we ask respondents about the extend to which they could telecommute before the COVID pandemic (and again, the extent to which they can currently telecommute):

- **Question.** "Did you have the option to work from home **before the coronacrisis**? With this we mean that you did not work at your employers' office, but at home.

  We are not concerned with whether or not you used this option."

There are again five possible **responses**:

1. No

2. Yes, less than one day per week

3. Yes, about one day per week

4. Yes, more than one day per week

5. I did not work before the coronacrisis

We then ask respondents about the meaningfulness of their current job:

- **Question.** "How often does your job offer you an opportunity to have a positive influence on your community or on society?"

They are provided with four possible answers:

1. Never or almost never

2. Occasionally

3. Often

4. Always or very often

As noted in Chapter 3 the answers are re-coded into binary categories. Finally, respondents are asked about their gross wages in their primary job in the preceding year (2020):

- **Question.** "What was your average gross monthly wage in 2020 in the job about which you also answered the preceding questions?

  Please respond in integers, so without dots or comma's."

The response to this question is either any positive integer or an indication that the respondent does not know or does not want to disclose his exact income. Respondents that do not provide a wage are asked to indicate their wage brackets:

- **Question.** "In what range was the average gross monthly wage in 2020 situated in the job about which you also asked the preceding questions?"

They can answer then with one of the following brackets:

1. Less than 650 euro
2. 650-1.300 euro
3. 1.300-2.000 euro
4. 2.000-3.000 euro
5. 3.000-4.000 euro
6. 4.000-6.000 euro
7. 6.000 euro or more

A.2 Discrete Choice Experiment (LISS)

This appendix further discusses the construction of the amenities in the hypothetical job profiles. The work-hour values for the baseline job (A) were constructed by classifying respondents into one of three categories based on the number of hours they report currently working. These correspond to a limited part-time (20 hours), longer part-time (32 hours) or full-time (38 hours) position. Concretely, a respondent is classified as working *full-time* when he reports 38 or more weekly work-hours and as a *short part-time* worker when he reports less than 30 hours per week. Responses in-between these cut-offs are classified as *long part-time* jobs.

Values for the schedule adaptability attribute were directly translated from the question preceding the discrete choice experiments. We asked respondents about the extent to which they can currently adapt their working schedules, to which they could respond with the best fitting among four options: "My schedule is set by my company/organization with no possibility for change", "I can choose when to work within limits, and I have to let my employer know at least one week in advance", "I can choose when to work within limits, and I can decide about it on very short notice", and "I can fully determine my own schedule".

Telecommuting values for the baseline job are a transformation of respondents' reported current telecommuting abilities. We asked whether respondents currently worked from home, and they could respond with one of four options ranging from "No", "Yes, less than one day per week", "Yes, about one day per week", to "Yes, more than one day per week". These values are mapped into a binary variable for the discrete choice experiment. Individuals that reported never working from home were assigned no possibilities to telecommute, while all others did receive the option to work from home in their baseline job.

Current values for telecommuting and schedule adaptability are likely to be impacted significantly by the global pandemic. For this reason, we decided to ask our respondents about both their pre- and post-pandemic schedule adaptability and telecommuting attributes. Appendix B highlights the vast differences in the responses to both questions. Because we obtained similar differences in a pre-test of the survey, we decided to use pre-pandemic job attributes to construct the hypothetical job positions. While the impact of the pandemic may be long-lasting, we believe that the pre-pandemic attributes represent a more realistic job setting for most respondents.

We then asked respondents about whether their job allows them to positively contribute to their community or to society. They could again respond with one of four options: "Never or almost

never", "Sometimes", "Often", or "Very often or always". This information is then mapped into a binary variable, such that "Never or almost never" and "Sometimes" are mapped into "Never", and "Often" and "Very often or always" are mapped into "Very often".

To construct the monthly gross wages for the baseline job (A), we start from two survey questions asking respondents' current monthly gross wages and weekly hours worked. The reported number of weekly working hours are then scaled to obtain monthly values. We then divide monthly wages by the monthly working hours to calculate hourly wages. These hourly wages are then multiplied with the number of weekly working hours as defined by the respondents' working hour category (38, 32 or 20 hours) to obtain the values for the baseline job. To obtain the wages in job B we vary the baseline value by multiplying it with a factor $\theta \sim \mathcal{N}(1, \sigma^2)$. We truncated this factor to be between 0.75 and 1.25 to remove extreme draws. We chose $\sigma^2 = 0.008$ to reflect realistic wage offers in the Netherlands. A stylized example of a discrete choice experiment on telecommuting can be seen in Figure A.1.

Figure A.1: Hypothethical Job Choice Experiment - Example

Imagine applying for a new job and having to choose between the following two positions. Please assume that **both positions are equal in all aspects except for those highlighted below**. Please indicate which job you would prefer.

	Job A	**Job B**
Weekly working hours	38	38
Possibility for you to change work schedule	No Possibilities	No Possibilities
Possibility to telecommute	Yes	No
Positive impact on society or community	Regularly	Regularly
Monthly gross wage (in €)	€1.300	€1.400

Which job do you prefer?

- ❑ Job A
- ❑ Job B

A.3 Sample Descriptives (LISS and ISSP)

Table A.1 shows demographics by gender of both the LISS (Panel A) and ISSP samples (Panel B). The main aim of this Table is to show that men and women in our sample are comparable in terms of their demographics. We first look at the LISS sample in Panel A. The men in our sample are slightly older than the women, at ages 47.9 and 46.1 respectively. While this difference is statistically significant, it is not large. We find no statistically significant difference in the likelihood of being married or having children. We see that women are slightly higher educated than men, as men are more likely to have only a secondary diploma, wile women are more likely to have a vocational degree. This difference is small and statistically only marginally significant (p-value of 0.12). We thus conclude that men and women in our Dutch sample are comparable. Representativeness of the LISS sample is shown by CentERdata in a document provided in the replication package ('.pdf').

We now consider the ISSP sample in (Panel B). This sample is considerably larger, so even small differences are statistically significant. We find that men and women are almost of the same age, at 43.0 and 43.4 years old. As in our LISS sample, we see that men are slightly more likely to be married than women, as 57% of men and 53% of women are married, and slightly less likely to have children (33% as opposed to 38%). We also see that men are slightly lower educated, as women are both more likely to have a vocational degree (57% as opposed to 53%) or to go to university (21% as opposed to 17%) than men are. There thus are some differences between men and women, but we do not expect them to drive our results. All results for the ISSP sample are weighted using sample weights provided in the data to ensure representativeness.

Table A.1: Sample Demographics

Panel A. The LISS

	Total	Men	Women	P-value
Observations				
Number of obs.	1851	873	978	.
Age				
Mean	46.92	47.89	46.06	0.00
Std dev	11.58	11.37	11.71	.
Family				
Married (%)	0.54	0.55	0.52	0.20
Children (%)	0.48	0.47	0.49	0.30
Education				
Secondary or less	0.22	0.23	0.20	0.12
Vocational diploma	0.62	0.60	0.64	0.12
University	0.16	0.16	0.16	0.77

Panel B. The ISSP

	Total	Men	Women	P-value
Observations				
Number of obs.	12631.00	6069.00	6562.00	.
Age				
Mean	42.71	42.98	43.44	0.02
Std dev	10.84	11.08	10.77	.
Family				
Married (%)	0.56	0.57	0.53	0.00
Children (%)	0.36	0.33	0.38	0.00
Education				
Secondary or less	0.25	0.30	0.21	0.00
Vocational diploma	0.55	0.53	0.57	0.00
University	0.19	0.17	0.21	0.00

Note: P-values for a t-test of equal means by gender.

Table A.2: Sample Demographics: Countries in ISSP

Country	Frequency
AT	325
AU	100
BE	775
CH	468
CL	215
CN	296
CZ	416
DE	646
ES	454
FI	436
FR	392
GB	607
GE	290
HR	275
HU	256
IL	404
IN	101
IS	306
JP	73
LT	251
LV	351
MX	210
NO	551
NZ	81
PH	244
PL	439
RU	378
SE	427
SI	277
SK	288
SR	308
TW	734
US	630
VE	223
ZA	404
Total	12,631

Notes. Country Prefix in ISO Code.

B. The COVID Pandemic and Workplace Flexibility

This Appendix highlights differences in workplace flexibility before and during the pandemic. This motivated our choice to show the pre-pandemic values as respondents' baseline amenities in the discrete choice experiment. We report differences in a more general way

Figure B.1: Schedule adaptability: before and during the COVID pandemic.

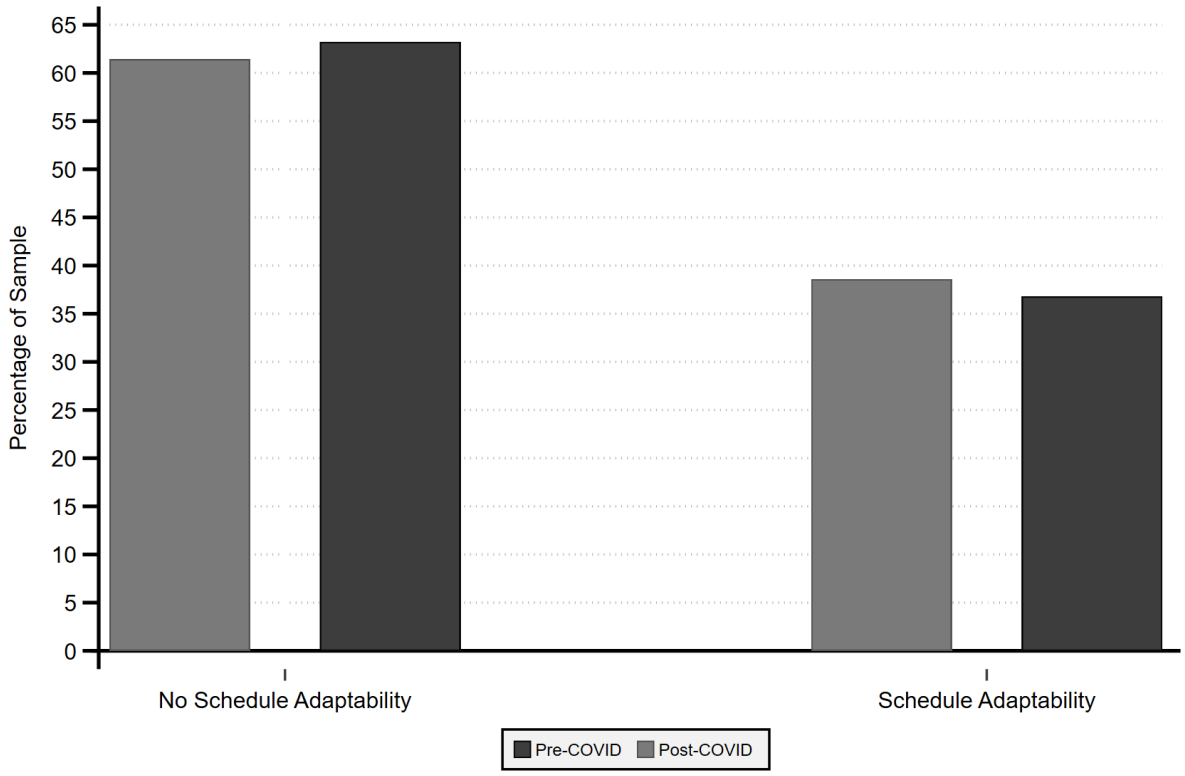
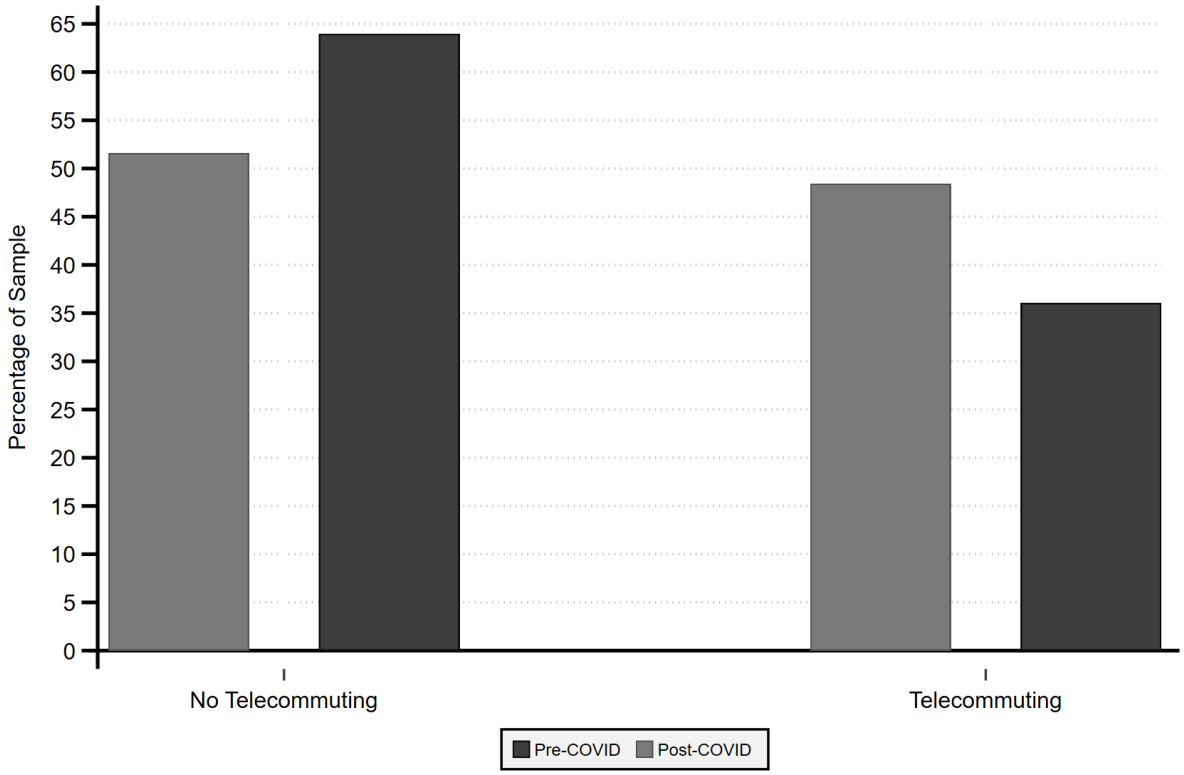


Figure B.1 highlights differences in schedule adaptability. We find that the number of respondents with high to full control over their schedules slightly increased, while the number with no freedom at all dropped by about 4%. Figure B.2 shows how the number of days worked from home changed before and after the global pandemic. As expected, these are a lot more pronounced than the differences in schedule adaptability. About half of the workers in our sample reported working from home for more than one day per week, as opposed to only 13 % before the pandemic. In order to obtain telecommuting and schedule adaptability values that are more widely applicable, we decided to use the pre-pandemic numbers in our discrete choice experiment.

Figure B.2: Telecommuting: before and during the COVID pandemic.



C. Discrete Choice Model: Full Results and Robustness

This Appendix shows robustness of the willingness to pay estimates presented in Table 1 of section 5.1.1. We first show the full set of pre-transformation parameter estimates for our main specification (Table C.1). Then we show that results are robust to changes in the model specification (Table C.2), the sample (Table C.3), and to allowing for individual heterogeneity in the valuation (Tables C.4 and C.5).

C.1 Main Specification: Pre-Transformation Results

Table C.1: Discrete Choice Model (Main Specification)

	Men	Women
Workplace Flexibility		
Schedule Adaptability	0.722***	0.685***
	(0.089)	(0.082)
Telecommuting	0.640***	0.588***
	(0.073)	(0.073)
Work Meaning	0.630***	0.769***
	(0.076)	(0.071)
Part-Time Work		
Long Part-Time	-0.565***	-0.089
	(0.112)	(0.096)
Short Part-Time	-1.756***	-0.266*
	(0.173)	(0.111)
Wages(log)	12.331***	7.744***
	(0.547)	(0.377)
Parenthood Interaction		
Workplace Flexibility		
Child × Schedule Adaptability	0.080	0.127
	(0.126)	(0.116)
Child × Telecommute	0.120	0.232*
	(0.106)	(0.101)
Work Meaning		
Child × Work Meaning	-0.036	-0.220*
	(0.107)	(0.100)
Part-Time Work		
Child × Long PT	-0.339*	0.420**
	(0.161)	(0.144)
Child × Short PT	-0.354**	0.126
	(0.135)	(0.080)
Constant	-0.815***	-0.978***
	(0.044)	(0.039)
Observations	13968	15648

Notes. Utility function estimates from equation (1).
Standard errors in parentheses are clustered by individual.
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

C.2 Alternative Specification I: No Interactions

Table C.2: Willingness to pay (no interaction terms)

	Men	Women
Workplace Flexibility		
Schedule Adaptability	0.060***	0.092***
	(0.005)	(0.008)
Telecommuting	0.055***	0.087***
	(0.004)	(0.007)
Work Meaning	0.049***	0.082***
	(0.004)	(0.007)
Part-Time Work		
Long Part-Time (32h)	-0.060***	0.014
	(0.007)	(0.009)
Short Part-Time (20h)	-0.181***	-0.021*
	(0.012)	(0.010)
N	13968	15648

Notes. Willingness to Pay for job amenities and part-time work.
Utility function as in equation (1) without interactions.
Estimates transformed using equation (2).
Standard errors in parentheses are clustered by individual.
They are transformed using the delta method.
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

C.3 Alternative Specification II: No Dominated Choices or Speeders

Table C.3: Willingness to Pay (cleaner sample)

Panel A. No Children

	WtP (% wage)		**WtP (€ income)**	
	Men	Women	Men	Women
Workplace Flexibility				
Schedule Adaptability	0.067***	0.095***	223.074***	240.909***
	(0.007)	(0.011)	(24.673)	(27.873)
Telecommuting	0.068***	0.095***	225.419***	240.321***
	(0.007)	(0.010)	(21.770)	(25.250)
Work Meaning	0.067***	0.112***	222.357***	283.340***
	(0.007)	(0.009)	(22.329)	(23.797)
Part-Time Work				
Long Part-Time (32h)	-0.051***	-0.017	-170.328***	-42.885
	(0.011)	(0.014)	(35.886)	(35.625)
Short Part-Time (20h)	-0.167***	-0.051**	-557.674***	-129.059**
	(0.018)	(0.017)	(61.432)	(43.200)
N	10784	11408	10784	11408

Panel B. Children

	WtP (% wage)		**WtP (€ income**	
	Men	Women	Men	Women
Workplace Flexibility				
Schedule Adaptability	0.076***	0.107***	252.772***	270.619***
	(0.008)	(0.012)	(26.464)	(29.164)
Telecommuting	0.076***	0.112***	254.128***	282.526***
	(0.007)	(0.011)	(23.253)	(26.800)
Work Meaning	0.063***	0.093***	211.340***	234.734***
	(0.007)	(0.010)	(22.718)	(25.918)
Part-Time Work				
Long Part-Time (32h)	-0.075***	0.035*	-250.902***	87.232*
	(0.012)	(0.015)	(40.632)	(37.651)
Short Part-Time (20h)	-0.203***	-0.027*	-677.594***	-67.681*
	(0.016)	(0.012)	(53.937)	(30.690)
N	10784	11408	10784	11408

Notes. Willingness to Pay for job amenities and part-time work.
Utility function as in equation (1) without cleaner sample.
Estimates transformed using equation (2).
Standard errors in parentheses are clustered by individual.
They are transformed using the delta method.
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

C.4 Alternative Specification III: Random Coefficient Model

Table C.4: Discrete Choice Model (Mixed Logit)

	Men	Women
Mean Valuation		
Workplace Flexibility		
Schedule Adaptability	0.854***	0.766***
	(0.145)	(0.130)
Telecommuting	0.802***	0.764***
	(0.128)	(0.132)
Work Meaning	0.662***	1.371***
	(0.123)	(0.139)
Part-Time Work		
Long Part-Time (32h)	-1.305***	-0.420
	(0.225)	(0.264)
Short Part-Time (20h)	-8.217***	-1.396
	(1.394)	(0.906)
Wages(log)	19.774***	16.695***
	(1.047)	(0.846)
Parenthood Interaction		
Workplace Flexibility		
Child × Schedule Freedom	0.233	0.457*
	(0.198)	(0.178)
Child × Telecommute	0.444*	0.411*
	(0.184)	(0.182)
Work Meaning		
Child × Meaning	0.050	-0.244
	(0.171)	(0.181)
Part-Time Work		
Child × Long PT	-0.974**	1.526***
	(0.345)	(0.424)
Child × Short PT	-1.083**	0.820
	(0.404)	(0.674)
Standard Deviation		
Workplace Flexibility		
Schedule Adaptability	1.440***	1.393***
	(0.217)	(0.208)
Telecommuting	1.790***	2.029***
	(0.159)	(0.154)
Work Meaning	1.649***	1.837***
	(0.155)	(0.138)
Part-Time Work		
Long Part-Time (32h)	2.862***	3.015***
	(0.316)	(0.392)
Short Part-Time (20h)	7.530***	7.823***
	(1.406)	(1.032)
Observations	13968	15648

Notes. Utility function estimates from equation (1).
Coefficients allowed to vary according to normal distribution.
Standard errors clustered by individual.
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table C.5: Willingness to Pay (Mixed Logit)

Panel A. No Children

	Men	Women
Workplace Flexibility		
Schedule Adaptability	0.042***	0.045***
	(0.007)	(0.007)
Telecommuting	0.040***	0.045***
	(0.006)	(0.007)
Work Meaning	0.033***	0.079***
	(0.006)	(0.007)
Part-Time Work		
Long Part-Time	-0.068***	-0.026
	(0.012)	(0.016)
Short Part-Time	-0.515***	-0.087
	(0.102)	(0.059)
N	13968	15648

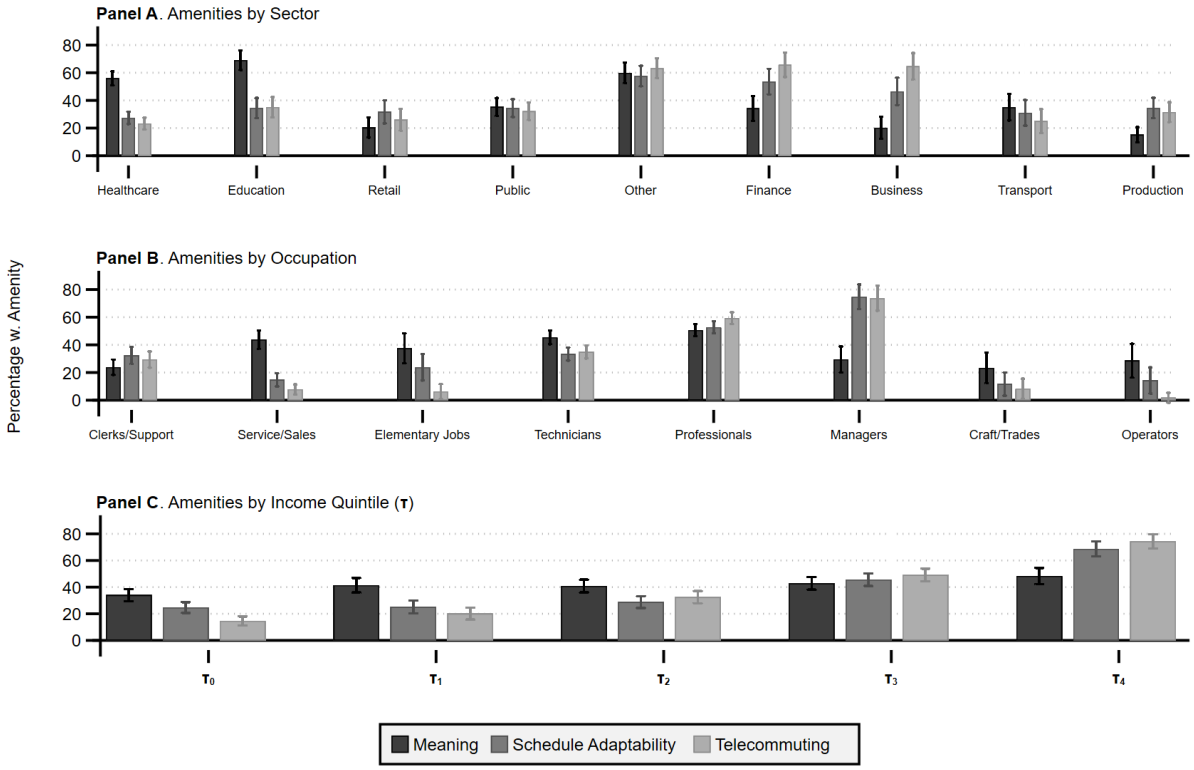
Panel B. Children

	Men	Women
Workplace Flexibility		
Schedule Adaptability	0.053***	0.071***
	(0.007)	(0.007)
Telecommuting	0.061***	0.068***
	(0.006)	(0.007)
Work Meaning	0.035***	0.065***
	(0.006)	(0.007)
Part-Time Work		
Long Part-Time	-0.122***	0.064***
	(0.015)	(0.017)
Short Part-Time	-0.600***	-0.035
	(0.120)	(0.043)
N	13968	15648

Notes. Willingness to Pay for job amenities and part-time work.
Utility function as in equation (1) estimated with mixed logit.
Coefficients allowed to vary according to normal distribution.
Estimates transformed using equation (2).
Standard errors in parentheses are clustered by individual.
They are transformed using the delta method.
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

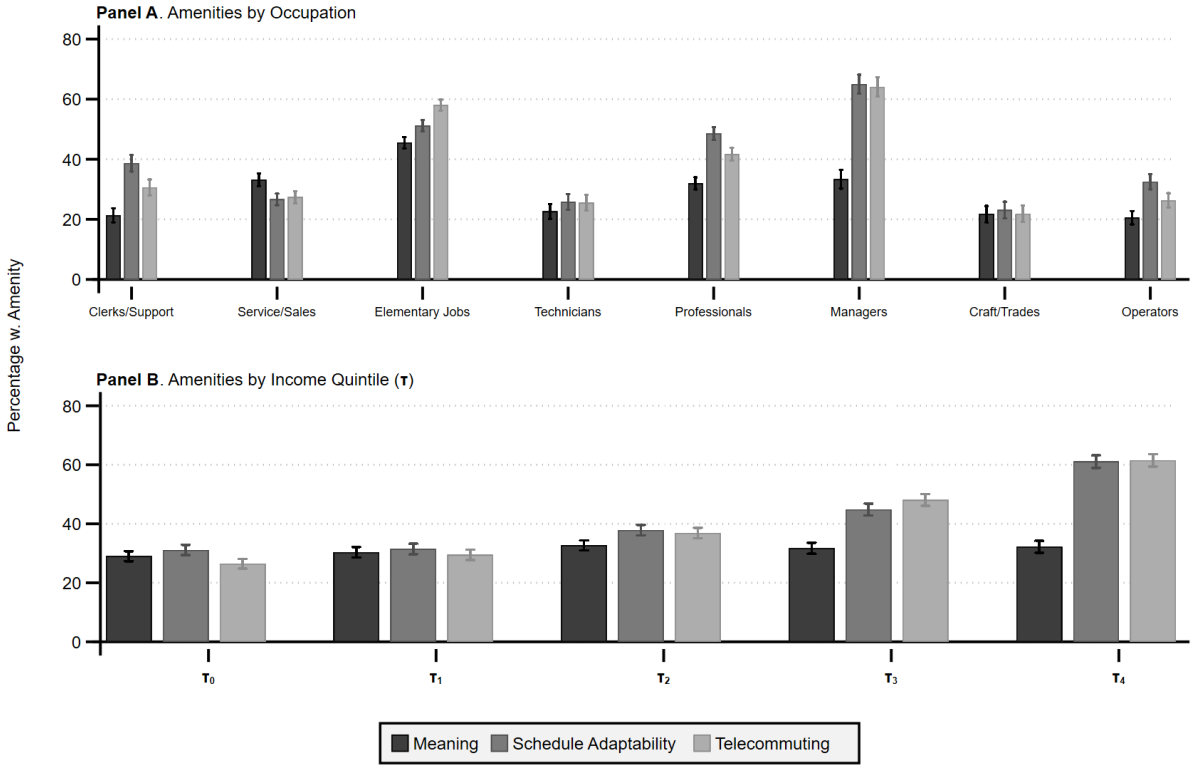
D. Heterogeneity in Job Amenities: Income, Sectors, and Occupations

Figure D.3: Heterogeneity in Job Amenities (LISS)



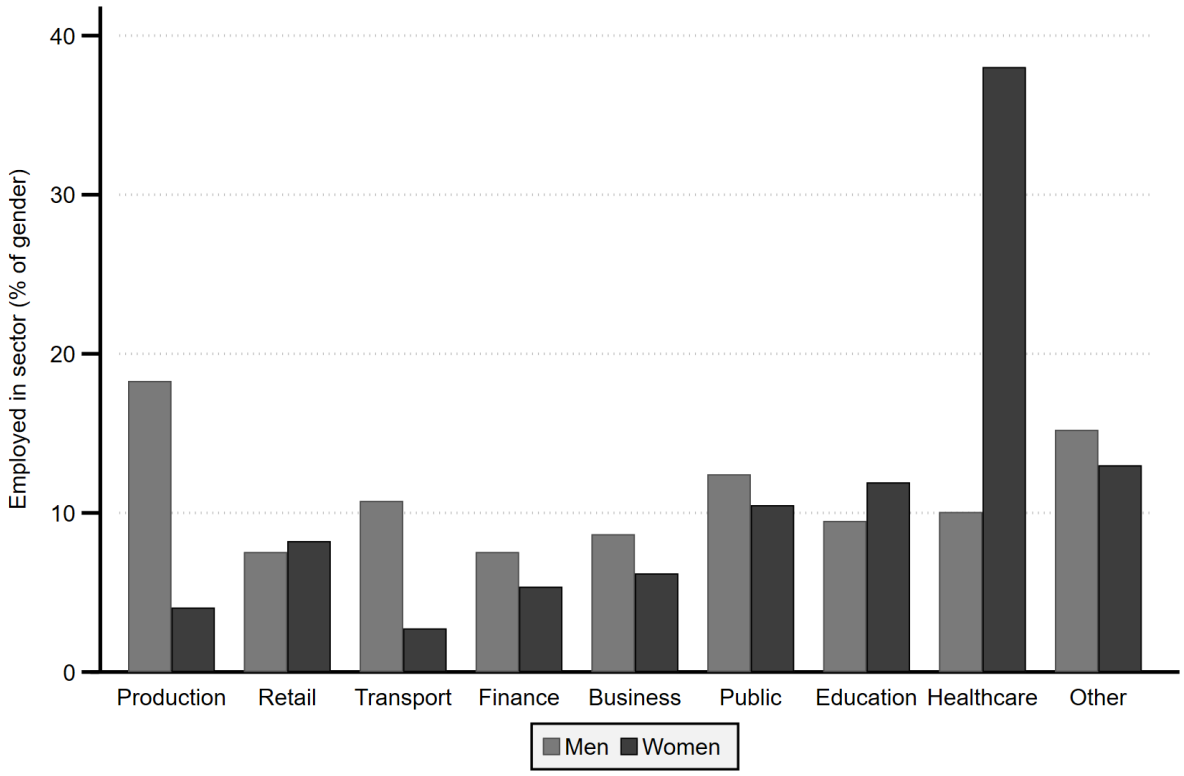
Notes. Heterogeneity in the average levels of work meaning, schedule adaptability, and telecommuting in the LISS sample. Expressed as the percentage of individuals that have the amenity as defined in Section 3.1. Smallest sectors ($\approx$ 10% of sample) omitted for readability (these are agriculture, construction, catering, and environmental services)

Figure D.4: Heterogeneity in Job Amenities (ISSP)



Notes. Heterogeneity in the average levels of work meaning, schedule adaptability, and telecommuting in the LISS sample. Expressed as the percentage of individuals that have the amenity as defined in Section 3.1.

Figure D.5: Percentage of Gender Employed in Sector



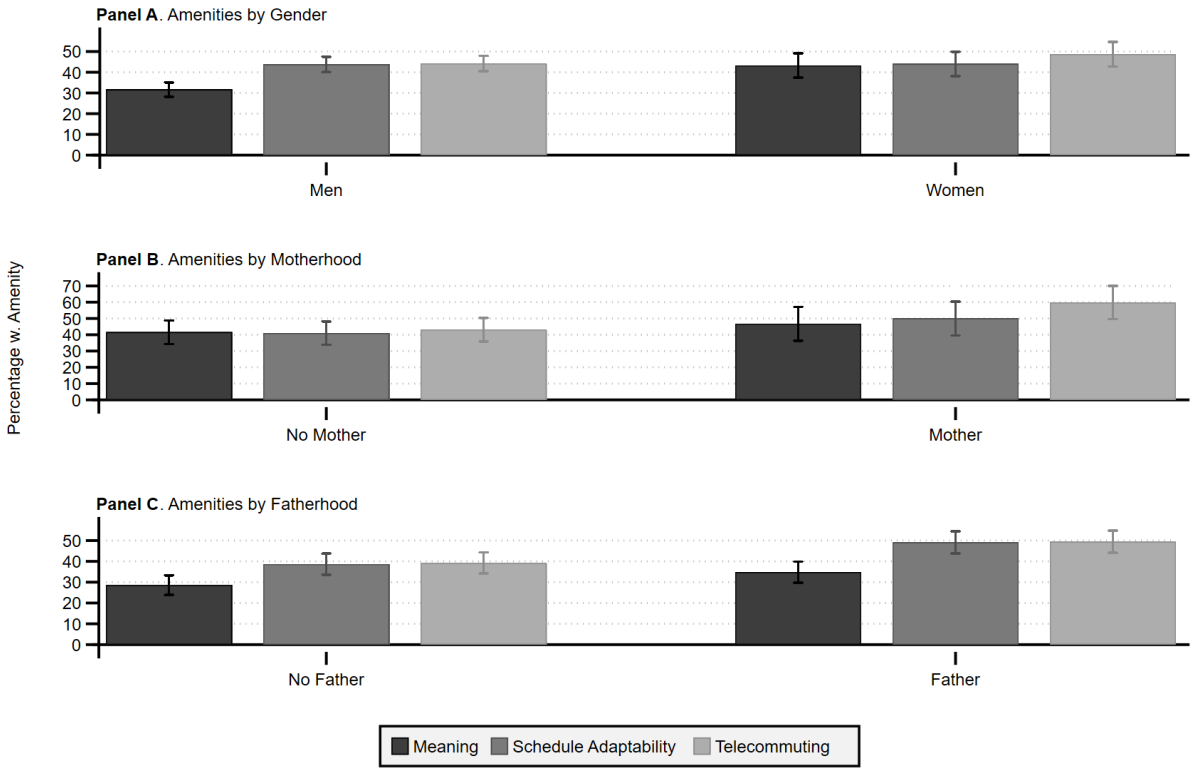
Notes. Employment by sector. Displayed as percentage of (wo)men employed in each sector. Smallest sectors (≈ 10% of sample) omitted for readability (these are agriculture, construction, catering, and environmental services).

E. Full-Time Workers

The Netherlands is characterized by a large fraction of full-time workers, particularly among women. This Appendix

E.1 Prevalence

Figure E.6: Heterogeneity in Job Amenities (LISS)



Notes. Heterogeneity in the average levels of work meaning, schedule adaptability, and telecommuting in the LISS subsample of full-time workers. Expressed as the percentage of individuals that have the amenity as defined in Section 3.1.

E.2 Valuation

Table E.6: Willingness to Pay (full-time)

Panel A. No Children

	WtP (% wage)		**WtP (€ income)**	
	Men	Women	Men	Women
Workplace Flexibility				
Schedule Adaptability	0.050***	0.050***	174.207***	159.338***
	(0.007)	(0.012)	(23.481)	(39.181)
Telecommuting	0.044***	0.071***	153.859***	227.736***
	(0.006)	(0.011)	(19.461)	(34.103)
Work Meaning	0.037***	0.058***	130.584***	185.365***
	(0.006)	(0.010)	(20.092)	(31.088)
Part-Time Work				
Long Part-Time (32h)	-0.077***	-0.100***	-269.413***	-321.206***
	(0.010)	(0.018)	(35.521)	(59.010)
Short Part-Time (20h)	-0.187***	-0.242***	-654.425***	-779.287***
	(0.017)	(0.033)	(58.730)	(105.037)
N	11184	4400	11184	4400

Panel B. Children

	WtP (% wage)		**WtP (€ income)**	
	Men	Women	Men	Women
Workplace Flexibility				
Schedule Adaptability	0.056***	0.063***	196.872***	203.541***
	(0.007)	(0.017)	(23.208)	(56.215)
Telecommuting	0.059***	0.094***	205.540***	301.776***
	(0.006)	(0.016)	(20.224)	(50.033)
Work Meaning	0.042***	0.060***	147.783***	194.114***
	(0.006)	(0.015)	(20.219)	(46.804)
Part-Time Work				
Long Part-Time (32h)	-0.088***	-0.052*	-306.774***	-166.797*
	(0.011)	(0.021)	(37.521)	(68.092)
Short Part-Time (20h)	-0.227***	-0.212***	-793.140***	-683.000***
	(0.015)	(0.024)	(52.868)	(78.588)
N	11184	4400	11184	4400

Notes. Willingness to Pay for job amenities and part-time work.
Utility function as in equation (1) on full-time sample.
Estimates transformed using equation (2).
Standard errors in parentheses are clustered by individual.
They are transformed using the delta method.
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.