# Beyond Preferences: How Constraints Shape Willingness-to-Pay for Workplace Attributes

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## Abstract

A large literature uses willingness-to-pay (WTP) for non-wage job attributes to measure workers' preferences. We show that measured WTP can also depend on the constraints workers face. We study this using a two-wave panel survey in which the same respondents rank the same hypothetical jobs in 2020 and 2023, together with a within-person experiment that varies childcare availability while holding the job offers fixed. Women have a higher WTP than men for remote work, scheduling flexibility, and part-time work, with these gaps concentrated among parents. As childcare constraints eased between 2020 and 2023, WTP for flexible work declined among mothers of young children but not among fathers or non-parents. In the experiment, tightening childcare constraints increases mothers' WTP for all three flexibility attributes, while WTP for other job attributes, such as hours of work, is largely unchanged. The differential experimental responses of women and men are equivalent to 29–52 percent of the corresponding gender gaps in WTP. Taken together, the results show that differences in measured WTP need not reflect differences in preferences alone; they can also reflect differences in constraints. This distinction matters for both the interpretation of WTP estimates and policy.

**Keywords:** willingness to pay; workplace flexibility; childcare constraints; gender; stated-choice experiments.

**JEL classifications:** J13, J16, J22, J32

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# 1 Introduction

A large literature uses observed or stated job choices to measure how workers value non-wage job attributes (Mas and Pallais, 2017; Wiswall and Zafar, 2018; He et al., 2021; Maestas et al., 2023). A consistent finding in this literature is that women are willing to pay more than men for workplace flexibility, particularly for remote work and flexible schedules. These differences are often interpreted as reflecting stronger preferences for flexibility among women.

However, workplace flexibility may be valuable not only because workers prefer it, but also because it relaxes constraints. This distinction is particularly relevant for workers with caregiving responsibilities. Remote work, flexible scheduling, and part-time work can make it easier for workers to combine market work with childcare. If women face tighter caregiving constraints than men, gender differences in elicited willingness to pay (WTP) may in fact reflect differences in constraints as well as differences in preferences.

We study this question using two waves of a specially designed discrete-choice survey fielded in 2020 and 2023, together with a within-person experiment that varies childcare availability while holding the job offers fixed. The first wave was fielded during the COVID-19 pandemic, when schools and childcare facilities were closed or operating at reduced capacity, while by 2023 these restrictions had largely disappeared. In both waves, respondents are asked to rank personalized hypothetical jobs that differ in earnings, weekly hours, remote work, scheduling flexibility, the availability of part-time work, and layoff risk. The same respondents evaluate the same job profiles across waves.

Importantly, respondents in both waves were instructed to evaluate jobs that would begin in a future environment in which schools were open and childcare was fully available. Thus, the stated choice environment is held fixed across waves and respondents are explicitly asked to abstract from the childcare constraints they face at the time of the survey. Still, if contemporaneous constraints affect how respondents evaluate these future jobs, the effect should show up in their measured WTP. To the extent that respondents follow the instructions and successfully abstract from their current circumstances, differences across waves will attenuate this effect. We therefore view the longitudinal estimates as conservative evidence on the role of contemporaneous constraints.

We complement the time-series variation with a survey experiment that provides cleaner variation. A random subsample of parents in 2020 evaluates the same jobs under an experimentally imposed constraint in which children can attend school or childcare only three

days per week. The same respondents therefore evaluate identical job offers at the same point in time, with only the assumed childcare environment changing. This allows us to assess whether the value assigned to a job attribute changes when the constraints respondents face change.

We begin with a simple conceptual framework that clarifies how constraints enter the derivation of WTP. Workplace flexibility can affect utility directly and can also provide value by relaxing a childcare constraint. The framework implies that WTP for flexibility should be higher when childcare constraints are tighter and should decline when those constraints ease. It also predicts no corresponding change in the WTP for job attributes that do not relax the childcare constraint, such as layoff risk. Although the model is gender-neutral, the effects will be larger for women if childcare constraints bind more tightly for mothers.

Our empirical analysis proceeds in three steps. First, using only cross-sectional variation in the 2020 survey, we find that women have a substantially higher WTP than men for all three forms of workplace flexibility. These gender gaps are concentrated among parents. Mothers value remote work, part-time work, and scheduling flexibility more than women without children, whereas these differences are small among men. Even though the cross-sectional patterns alone cannot distinguish stronger preferences from tighter constraints, additional heterogeneity within parents points in the same direction: mothers who report greater pre-pandemic housework and childcare responsibilities have a higher WTP for scheduling flexibility and part-time work than mothers with lower unpaid-work responsibilities.

Second, using the longitudinal variation, we find that WTP changes as real-world childcare constraints ease. Among mothers of children under six, WTP for scheduling flexibility declines by 2.6 percentage points between 2020 and 2023, and WTP for remote work declines by 4.3 percentage points. The average annual income among employed women in our sample is approximately $60,000, so a 4.3 percentage-point change corresponds to about $2,600 in annual earnings. We do not find comparable declines among fathers. The changes are also concentrated in flexibility-related attributes: weekly hours show little differential movement, while the decline in WTP for layoff risk is broad-based rather than concentrated among mothers. The 2020–2023 comparison spans a period in which flexible work itself changed substantially, so we cannot rule out changes in preferences or workplace practices. What the panel does show is that measured WTP is not stable even when the same individuals evaluate the same job profiles under the same stated future environ-

ment. Consistent with constraint changes playing a role in these patterns, we also find that changes in WTP are more pronounced among mothers with more traditional gender-role attitudes, while the corresponding patterns among fathers are weaker.

Third, we turn to the experimental variation, which provides the cleanest evidence on the role of constraints. Experimentally tightening childcare constraints increases WTP for work flexibility. For women, the constraint increases WTP for remote work by 5.5 percentage points, part-time work by 6.8 percentage points, and scheduling flexibility by 1.6 percentage points. At an annual income of $60,000, the effects for remote work and part-time work correspond to roughly $3,300 and $4,100 in annual earnings, respectively. The corresponding effects for men are smaller. WTP for weekly hours and layoff risk does not respond systematically to the experimental manipulation. Because the same respondents evaluate identical jobs at the same time, the experiment isolates the effect of the stated childcare environment from changes in the job offers or respondents themselves.

The experimental estimates are economically meaningful. The differential response of women and men to the childcare constraint is equivalent to 29 percent of the observed gender gap in WTP for part-time work, 35 percent of the gap for scheduling flexibility, and 52 percent of the gap for remote work in the experimental sample. We view these calculations as an accounting exercise rather than a structural decomposition. The experiment identifies the effect of one particular childcare constraint, but it does not identify the contribution of all constraints faced by women and men. Even so, the estimates show that a single constraint can in fact generate a substantial share of gender differences in flexibility valuations that might otherwise be interpreted as preference differences.

Our findings have implications for how WTP estimates from stated choices should be interpreted. The usual interpretation treats WTP as a preference parameter. Our results show that, for attributes that also relax constraints, measured WTP can depend on the environment in which the choice is evaluated. This point is related to, but distinct from, work on limited consideration. In that literature, the set of alternatives over which individuals optimize may be smaller than the nominally available choice set, and failing to account for heterogeneous or endogenous consideration sets can confound consideration with preferences (Barseghyan et al., 2021a,b). In naturally occurring settings, constraints may therefore affect observed choices by changing which jobs are feasible or seriously considered. Our mechanism is different: in the stated-choice experiment, the same alternatives are presented in both conditions, and the constraint environment changes. We therefore study how constraints affect the valuation of attributes while holding the presented choice set fixed.

Our results also relate to work on state dependence and projection bias. Current circumstances can affect evaluations of future choices even when individuals are asked to consider a different future state (Loewenstein et al., 2003). Zhang (2025), in a controlled real-effort setting, shows that experimentally induced current states affect reservation wages for future work and that experience with the relevant state attenuates this state dependence. Our setting complements this evidence by showing that contemporaneous caregiving constraints can affect valuations of future job attributes even when respondents are explicitly instructed to evaluate those jobs under a common future environment. More broadly, the external validity of internally valid microeconomic estimates may depend on the environment in which they are obtained (Rosenzweig and Udry, 2020). Our results provide a within-person example: the same individuals assign different values to the same job attributes when the constraint environment changes.

The distinction between preferences and constraints also matters for policy. If higher WTP for flexibility reflects stronger preferences, policies that accommodate those preferences may improve worker welfare. If it also reflects binding childcare constraints, policies that relax those constraints—such as expanding access to reliable and affordable childcare—may change job sorting, earnings, and measured demand for flexibility itself (Baker et al., 2008; Kleven et al., 2019a,b). More generally, when an amenity both enters utility and relaxes a constraint, differences in measured WTP may not map directly into differences in preferences.

The remainder of the paper is organized as follows. Section 2 describes the survey design and data. Section 3 presents the conceptual framework. Section 4 describes estimation. Section 5 presents the cross-sectional, panel, and experimental results and quantifies the share of the observed gender gap associated with the experimental constraint. Section 6 concludes.

# 2 Design and Data

Our data come from a longitudinal discrete choice experiment surveying respondents who had rotated out of the Survey of Consumer Expectations (SCE), a nationally representative internet panel maintained by the Federal Reserve Bank of New York. The sample consists of household heads aged 28 to 58. The survey was administered in two waves: the initial wave from late August to mid-September 2020, and a follow-up that recontacted the same respondents from mid-October to mid-November 2023. The panel structure allows us to

compare willingness to pay across environments for the same underlying population, while holding job attributes fixed.

In each wave, respondents were presented with hypothetical job choice scenarios in which they evaluated multiple job offers that varied along key dimensions. Each scenario displayed three job offers that differed in six attributes: annual earnings, weekly work hours, the share of hours that can be performed remotely, the share of hours that can be scheduled flexibly, the option to work part-time (defined as fewer than 35 hours per week at the same hourly wage), and layoff risk. Job attributes were personalized to each respondent's current or most recent job to ensure plausibility (Appendix B provides details on the attribute construction).

Each respondent evaluated five scenarios per block, with three job options per scenario, yielding 15 distinct job choices per block. Within each scenario, respondents ranked the three jobs by indicating their most preferred and second most preferred option, generating a complete ordering of alternatives. This ranking structure allows us to exploit additional information beyond binary choices in estimation. Figure 1 illustrates a representative scenario as presented to respondents.

Figure 1: Example of a Hypothetical Job Choice Scenario

| | Job A | Job B | Job C |
|---|---|---|---|
| Earnings if Working Full-Time | Annual: $225,000<br>Hourly: $86.54 | Annual: $168,750<br>Hourly: $72.12 | Annual: $124,688<br>Hourly: $68.51 |
| Average Work Hours per Week for Full-Time | 50 | 45 | 35 |
| Option to Work Part-Time | No | Yes | Yes |
| Option to Work from Home/Remotely | No | Yes, 10% of paid hours<br>can be performed remotely | Yes, 5% of paid hours<br>can be performed remotely |
| Scheduling Flexibility | Yes, can decide when to do up to 20%<br>of weekly work hours | No | Yes, can decide when to do up to 30%<br>of weekly work hours |
| Layoff Risk | 12.25% | 14% | 3.5% |

*Notes:* This example shows a scenario for a respondent in education, training, and library occupations earning $150,000/year, working 40 hours/week, with 30% scheduling flexibility.

The first wave was fielded during the pandemic, when schools and childcare facilities were closed or operating at reduced capacity. To abstract from these temporary disruptions, both waves instructed respondents to evaluate job offers in a common, post-pandemic environment in which schools and childcare were fully available. While this standardization ensures that respondents evaluate job offers under the same assumed conditions across waves, respondents' valuations may still reflect their recent experiences and expectations

about childcare constraints, including through projection of current conditions into hypothetical scenarios.

The 2020 baseline scenario instructions told respondents:

> "In this section of the survey, you will be presented with hypothetical scenarios and asked for your preferences for different job offers for jobs that will begin next year. For these questions, assume that a year from now, the coronavirus/COVID-19 outbreak is over and society resumes (with schools, childcare centers, shops and business all open) as before. While the job will start next year, you have to decide TODAY which of these jobs you would choose. Further assume that the employment and care situation of other members of your household is the same as it was in February 2020, prior to the COVID-19 outbreak."

The 2023 wave used the same choice structure but updated the framing to reflect the post-pandemic environment. Instead of asking respondents to assume the outbreak "is over," the instructions stated: "assume that a year from now, the pandemic situation is similar to how it is now (no restrictions on schools, childcare centers, shops, business, etc)." Crucially, the 2023 wave presented the same scenarios and job profiles as in 2020, so that any differences in rankings are not driven by changes in the job offers themselves.

In addition to the baseline scenarios in the 2020 wave, respondents with children in February 2020 were randomly assigned to complete an additional block that re-evaluated the same job offers under a hypothetical childcare constraint.[1] The constraint block instructions modified the assumed childcare conditions:

> "For these questions, now you are asked to assume that the COVID-19 pandemic is still ongoing next year but is less serious, with workplaces, shops, and businesses all open. Because of social distancing, however, children can only attend schools and childcare centers 3 days a week (the other 2 days a week, they have to stay home)."

Importantly, the job offers and their attributes are identical across the baseline and constraint blocks; only the assumed childcare conditions differ. This design allows us to compare how valuations of job attributes change when childcare constraints are tightened, holding the choice set fixed. The hypothetical constraint scenario was included only in the 2020 wave; by 2023, schools and childcare were fully open, so this scenario was no longer relevant.

[1] Respondents living with both a spouse and children had a one-third probability of being assigned to the constraint block; those living with children but without a spouse had a two-thirds probability.

We implemented several checks to ensure data quality. First, a comprehension check at the beginning of each block requires respondents to correctly identify key assumptions, including the employment and caregiving situation of other household members, the timing of the job start, and the state of the COVID-19 pandemic one year in the future. Respondents must select all correct options before proceeding. Second, the survey includes repeated scenarios, in which the same set of job offers is presented twice within a wave; we flag respondents who completely reverse their rankings (i.e., switch their top and bottom choices). Third, within each scenario, one job is strictly dominated by another along all attributes, providing a direct test of rational choice behavior.

A respondent is classified as inattentive in a given wave if they exhibit such reversals or fail the dominance check, and we drop all observations from that wave. After applying these filters to the 2020 wave, 1,797 respondents remain (910 women and 887 men), which we refer to as the full sample.

For analyses that compare willingness to pay across waves, we restrict attention to respondents who participated in both waves and passed attention checks in each. This yields a consistent sample of 593 respondents (276 women and 317 men), corresponding to retention rates of 30 percent for women and 36 percent for men.

Table 1 reports summary statistics for both samples by gender. In the full sample, respondents are on average 43 years old. About half have children under 18, and roughly one-fifth have children under 6. Employment rates are high, at approximately 80 percent for women and 90 percent for men.

The consistent sample closely resembles the full sample. For women, there are no significant differences across observable characteristics. For men, compared to attritors, the consistent sample is somewhat younger, more educated, more likely to be employed, and less likely to reside in the South, though these differences are modest in magnitude. Importantly, parental status—the key moderator in our analysis—does not differ between the full and consistent samples for either gender. Consistent with this, we find no evidence that baseline WTP differs between the full and consistent samples within gender. The consistent sample is used only for over-time comparisons; the constraint experiment relies on the full 2020 sample and is therefore unaffected by attrition.

Table A.1 in the Appendix compares the full survey sample to the 2020 American Community Survey (ACS), restricted to household heads aged 28–58. Our sample is more educated, more likely to be married, more likely to be white, and has higher average income, though employment rates conditional on education and the geographic distribution

are broadly comparable. While this somewhat limits the external validity of estimated magnitudes, our identification relies on within-sample comparisons across constraint environments and does not require representativeness.

# 3 Conceptual Framework

This section presents a model of job choice that maps observed choices in the discrete choice experiment into willingness to pay (WTP) for job attributes. The framework also incorporates childcare constraints to generate testable predictions about how WTP varies across individuals and environments. The model is intended as a conceptual framework to guide interpretation and empirical analysis, rather than a fully structural model of labor supply and childcare.

## 3.1 A Job Choice Model

Consider a canonical random utility model where jobs are indexed by $j$ and there is a finite set of jobs $j = 1, \ldots, J$. Assume that each job can be characterized by a vector of $K$ attributes, $X_j = [X_1, \ldots, X_K]$. The utility of individual $i$ from job $j$ is $U_{ij} \in \mathbb{R}$ such that

$$U_{ij} = u(X_j) + \epsilon_{ij}, \tag{1}$$

where $u(X_j) \in \mathbb{R}$ is individual $i$'s preference over the observable attributes, and $\varepsilon_{ij} \in \mathbb{R}$ is an idiosyncratic utility component capturing all remaining job-specific characteristics that affect utility. Individual $i$ chooses job $j$ if $U_{ij} > U_{ij'}$ for all $j' \neq j$.

In our setup, we assume $K = 6$ and $U_{ij}$ is defined as

$$U_{ij} = \beta_0 \ln(I_j) + \beta_P P_j + \beta_h h_j + \beta_R R_j + \beta_L L_j + \beta_Q Q_j + \epsilon_{ij}, \tag{2}$$

where

- $I_j$ is annual earnings from job $j$;
- $P_j \in [0, 1]$ is the share of work hours that can be scheduled flexibly;
- $h_j$ is weekly hours of work;
- $R_j \in [0, 1]$ is the share of paid hours that can be performed remotely;

- $L_j \in [0, 1]$ is the probability of layoff;
- $Q_j \in \{0, 1\}$ indicates whether the part-time work option is offered;
- $\epsilon_{ij}$ are assumed to be i.i.d. Type I extreme value.

In a stated-choice experiment, because the job attributes are randomly assigned across alternatives, the variation in choices identifies preferences over these attributes under the assumption that the job-specific terms $\epsilon_{i1}, \ldots, \epsilon_{iJ}$ are i.i.d. and independent of the job attributes.[2]

In a discrete choice setting, even in the simple linear model of utility where $u(X_j) = X_j'\beta$, the preference parameters are identified up to the distribution of the $\epsilon_i$ shocks. In other words, the scale of the estimated preference parameters is determined by the variance of unobservables, not by preferences alone (McFadden, 1974). Therefore, in empirical applications it is typical to focus on willingness-to-pay (WTP) implied by the model to assess the cardinal value of preferences for different attributes. WTP for an attribute $k$, or $\text{WTP}_k$, is generally defined as the income change an individual is willing to accept in order to have an increased value of that attribute, keeping utility constant.

Going back to our empirical model (2), we can derive the WTP for any given attribute $k \in \{P, h, R, L, Q\}$ as follows. Consider a change in the level of attribute $k$ from $x_k$ to $x_k + \Delta_k$, where $\Delta_k > 0$. The income change $\text{WTP}_k$ that would leave the individual indifferent satisfies:

$$\begin{aligned} \beta_0 \log(I) + \beta_k x_k &= \beta_0 \log(I(1 + \text{WTP}_k)) + \beta_k(x_k + \Delta_k), \\ \text{WTP}_k &= \exp\left(\frac{-\beta_k \Delta_k}{\beta_0}\right) - 1 \quad \forall\, k \in \{P, h, R, L, Q\}, \end{aligned} \tag{3}$$

where a negative WTP implies willingness to give up income to have more of attribute $k$. Throughout the text, when discussing increases or declines in WTP for amenities, we refer to the magnitude of WTP (i.e., the amount of earnings respondents are willing to give up).

The key point is that since WTP is a function of the ratio of preference parameters, it is invariant to the scale normalization. This is why stated choice experiments typically include a monetary attribute in every choice set that serves as the anchor or numeraire

[2]Wiswall and Zafar (2018) describe identification of a random utility model with hypothetical choice data. Koşar et al. (2022) summarize the general design considerations in stated choice experiments, such as the need for independent variation in each of the attributes to identify preferences over multiple attributes.

variable, converting abstract utility units into monetary equivalents that can be interpreted as compensating differentials.

## 3.2 Introducing Childcare Constraints

We now extend the model to allow flexibility attributes to provide additional value for parents by relaxing childcare constraints. Individual $i$'s utility from job $j$ at time $t$ becomes:

$$U_{ijt} = \beta_0 \ln(I_j) + \beta_P P_j + \beta_h h_j + \beta_R R_j + \beta_L L_j + \beta_Q Q_j + \beta_C C_{ijt} \cdot \mathbb{1}\{\text{kids}_{it} > 0\} + \epsilon_{ijt}, \quad (4)$$

where $C_{ijt}$ reflects child well-being, capturing the extent to which the child is adequately cared for during work hours, and $\mathbb{1}\{\text{kids}_{it} > 0\}$ is an indicator for whether individual $i$ has children at time $t$. For individuals with children, flexibility, remote work, and part-time arrangements may provide additional value by relaxing childcare constraints. Scheduling flexibility allows rearranging the workday around childcare needs; remote work eliminates commute time and allows physical proximity to the child; and part-time work directly frees hours for caregiving.

We capture this through a latent childcare channel. Formally, we represent child well-being as:

$$C_{ijt} = f(S_t, P_j, R_j, Q_j)\,, \quad (5)$$

where $S_t \in [0, 1]$ denotes school and childcare availability, measured as the share of the workweek during which children can attend school or childcare. For example, $S_t = 1$ indicates schools are fully open and $S_t = 0$ indicates they are fully closed. We do not estimate the $f(.)$ function directly. Instead, we interpret differences in WTP across parental status and schooling conditions as reduced-form evidence of childcare constraints. To make the implications transparent, we use the following linear specification:

$$C_{ijt} = \delta_1 P_j + \delta_2 R_j + \delta_3 Q_j + \delta_4 P_j S_t + \delta_5 R_j S_t + \delta_6 Q_j S_t. \quad (6)$$

The first three terms capture how each flexibility attribute affects child well-being when childcare is unavailable, while the interaction terms allow that effect to vary with school and childcare availability. In particular, $\delta_4$, $\delta_5$, and $\delta_6$ govern how the marginal value of scheduling flexibility, remote work, and part-time work changes as $S_t$ increases. If schooling and parental time are substitutes, these interaction terms should be negative: flexibility is more valuable when external childcare is less available. A main effect of $S_t$ is omitted

because childcare availability is common across all jobs within a choice scenario and therefore does not affect relative job utilities or the WTP for job attributes. Substituting (6) into (4) and defining $\gamma_\ell \equiv \beta_C \delta_\ell$ for $\ell = 1, \ldots, 6$, utility can be written as:

$$\begin{aligned} U_{ijt} = {} & \beta_0 \ln(I_j) + \beta_P P_j + \beta_h h_j + \beta_R R_j + \beta_L L_j + \beta_Q Q_j \\ & + \gamma_1 P_j \mathbb{1}\{\text{kids}_{it} > 0\} + \gamma_2 R_j \mathbb{1}\{\text{kids}_{it} > 0\} + \gamma_3 Q_j \mathbb{1}\{\text{kids}_{it} > 0\} \\ & + \gamma_4 P_j S_t \mathbb{1}\{\text{kids}_{it} > 0\} + \gamma_5 R_j S_t \mathbb{1}\{\text{kids}_{it} > 0\} + \gamma_6 Q_j S_t \mathbb{1}\{\text{kids}_{it} > 0\} + \epsilon_{ijt}. \end{aligned} \tag{7}$$

In this framework, we can derive the WTP for each flexibility attribute $k \in \{P, R, Q\}$ separately for three groups. We illustrate with scheduling flexibility ($P$); the logic for remote work and part-time is identical with the corresponding coefficients. The job attributes that do not interact with the childcare constraint—hours ($h_j$) and layoff risk ($L_j$)—have WTP definitions identical to the baseline case in equation (3).

*Case 1: Individuals without children.* When $\mathbb{1}\{\text{kids}_{it} > 0\} = 0$, the childcare constraint is not operative and the indifference condition yields:

$$\text{WTP}_P^{\text{nokids}} = \exp\left(-\frac{\beta_P \Delta_P}{\beta_0}\right) - 1. \tag{8}$$

This has the same form as the baseline case in equation (3) and depends only on the preference parameters for income and the attribute of interest.

*Case 2: Individuals with children, schools fully open.* When the individual has children and schooling is fully available ($S_t = 1$), the childcare constraint is operative on both sides of the indifference condition. Scheduling flexibility now has a dual effect: it enters preferences directly through $\beta_P P_j$ and indirectly through its effect on the childcare constraint. The indifference condition becomes:

$$\beta_0 \ln(I) + (\beta_P + \gamma_1 + \gamma_4)P = \beta_0 \ln\big(I(1 + \text{WTP}_P)\big) + (\beta_P + \gamma_1 + \gamma_4)(P + \Delta_P), \tag{9}$$

which simplifies to:

$$\text{WTP}_P^{\text{kids,so}} = \exp\left(\frac{-(\beta_P + \gamma_1 + \gamma_4)\Delta_P}{\beta_0}\right) - 1. \tag{10}$$

It is reasonable to assume that scheduling flexibility increases available parental time for childcare and relaxes the childcare constraint, which implies $\gamma_1 + \gamma_4 > 0$. This additional channel implies that $|\text{WTP}_P^{\text{kids,so}}| \geq |\text{WTP}_P^{\text{nokids}}|$: parents are willing to pay more for the same increase in flexibility, because flexibility relaxes the childcare constraint.

*Case 3: Individuals with children, schools fully closed.* When schools and formal childcare are fully unavailable ($S_t = 0$), the WTP for scheduling flexibility becomes:

$$\text{WTP}_P^{\text{kids,sc}} = \exp\left(\frac{-(\beta_P + \gamma_1)\Delta_P}{\beta_0}\right) - 1. \tag{11}$$

More generally, when schools are available for a fraction $s \in [0, 1]$ of the workweek, the indifference condition yields the following expression for the WTP for scheduling flexibility:

$$\text{WTP}_P^{\text{kids,sc}}(s) = \exp\left(\frac{-(\beta_P + \gamma_1 + \gamma_4 s)\Delta_P}{\beta_0}\right) - 1, \tag{12}$$

which nests equation (10) at $s = 1$ and (11) at $s = 0$. The hypothetical constraint scenario in the survey, which states that children can attend school 3 days in a given week, corresponds to $s = 0.6$.

Assuming schooling and parental time are substitutes ($f_{SP} \leq 0$), so that the marginal value of additional parental time is higher when schooling is unavailable, implies that $\gamma_4 < 0$. This substitutability assumption implies that the indirect childcare channel becomes more important when schooling availability falls: $|\text{WTP}_P^{\text{kids}}(s)|$ is decreasing in $s$. Then, evaluating equation (12) at two endpoints for $s$ yields the following ordering, which applies symmetrically to all three flexibility attributes:

$$|\text{WTP}_k^{\text{kids,sc}}| \geq |\text{WTP}_k^{\text{kids,so}}| \geq |\text{WTP}_k^{\text{nokids}}| \geq 0 \qquad \forall\, k \in \{P, R, Q\}, \tag{13}$$

and more generally, $|\text{WTP}_k^{\text{kids}}(s)| \geq |\text{WTP}_k^{\text{kids}}(s')|$ for any $s \leq s'$. That is, the WTP for flexibility is largest in absolute value for parents when schools are closed and smallest for individuals without children.

Because hours ($h_j$) and layoff risk ($L_j$) do not enter the childcare function $f(\cdot)$, the childcare channel does not predict that their WTP should respond systematically to school availability, providing a placebo test.

The model as stated is gender-neutral. To generate predictions about gender differences, we assume that women bear a disproportionate share of caregiving responsibilities,

so that the childcare channel binds more tightly for mothers than for fathers. Under this assumption, the ordering in (13) is stronger for women than for men.

Note that the model cannot separately identify whether the gender gap in WTP reflects differences in direct preferences ($\beta_k$) or differences in the strength of the childcare channel. Our empirical strategy does not require this decomposition. Instead, we test whether WTP differs when constraints differ, which is informative about the role of constraints regardless of the level of underlying preferences. Our design uses within-person variation in the choice environment: the same individuals evaluate identical job offers under experimentally varied constraint conditions, so any difference in average WTP across conditions can be attributed to the constraint manipulation. Because WTP is estimated at the group level—separately for each gender-by-condition cell—identification comes from comparing average WTP across constraint environments, not from tracking individual-level changes.

A distinct way in which constraints may affect choices is by changing the set of alternatives individuals consider (Barseghyan et al., 2021a). Our mechanism is different: in the constraint experiment, the same respondents evaluate the same job offers under both conditions. We therefore hold the presented choice set fixed and ask whether the valuation of job attributes changes when the constraint environment changes.

## 3.3 Projection Bias

Recall that both survey waves instructed respondents to evaluate job offers in an environment in which schools and childcare are fully available one year ahead, and the hypothetical constraint block specifies a partial closure. Even so, respondents may project their circumstances at the time of the survey onto the hypothetical environment (Loewenstein et al., 2003). We incorporate this possibility by distinguishing the schooling availability stated in the scenario, $S_t^{\text{scen}}$, from the availability the respondent experiences at the time of the survey, $S_{it}^{\text{cur}}$. We further assume that respondents evaluate the job choices under their perceived constraints:

$$\tilde{S}_{it} = (1-\alpha)\, S_t^{\text{scen}} + \alpha\, S_{it}^{\text{cur}}, \qquad \alpha \in [0,1], \tag{14}$$

where $\alpha$ is a projection bias parameter. When $\alpha = 0$, respondents fully adopt the stated scenario; when $\alpha = 1$ instead, respondents evaluate the jobs entirely under their current circumstances.

An empirical challenge in interpreting state-dependent choices as projection is distinguishing projection of the current state from other mechanisms affecting beliefs about

future outcomes. Prior work has used experimentally induced states and transitory environmental variation to address this issue (O'Donoghue and Vogelsang, 2007; Busse et al., 2015; Chang et al., 2018). Zhang (2025) provides especially direct evidence from a controlled work setting. In our setting, the longitudinal comparison may reflect projection as well as concurrent changes in preferences or beliefs, while the within-person experiment holds respondents and job offers fixed and varies only the stated childcare environment.

Incorporating projection bias leaves all of the preceding results unchanged. Because the childcare function in equation (6) is linear in $S_t$, evaluating expected child well-being under the perceived state is equivalent to replacing $S_t$ with $\tilde{S}_{it}$ in equations (6)–(7). Every WTP expression derived above therefore holds with $\tilde{S}_{it}$ in place of $S_t$: WTP for parents is given by equation (12) evaluated at $s = \tilde{S}_{it}$, and since $\tilde{S}_{it}$ is increasing in both of its arguments, the ordering in (13) holds for any $\alpha \in [0, 1]$. The framework in Section 3.2 is the special case $\alpha = 0$.

Projection bias has two implications for our empirical design. First, consider the panel comparison. The stated scenario is the same in both waves ($S_t^{\text{scen}} = 1$). If preferences do not change across the waves, with $\alpha = 0$, the model predicts no change in WTP for flexibility between 2020 and 2023 arising from the childcare channel. With $\alpha > 0$, perceived availability rises from $\tilde{S}_{i,2020} = 1 - \alpha(1 - S_{i,2020}^{\text{cur}})$ to $\tilde{S}_{i,2023} = 1$ as schools reopen. The resulting change in the effective utility coefficient on scheduling flexibility is $\alpha\gamma_4(1-S_{i,2020}^{\text{cur}})$, which, given $\gamma_4 < 0$, implies a decline in the absolute WTP for flexibility. Under the model and stable preferences, a decline in WTP for flexibility among parents facing the tightest constraints in 2020 is therefore consistent with projection bias ($\alpha > 0$). Second, consider the hypothetical constraint experiment. The baseline and constraint blocks are evaluated by the same respondents at the same point in time, meaning that preference parameters are held fixed by design. The blocks then differ only in the stated availability ($S^{\text{scen}} = 1$ versus $S^{\text{scen}} = 0.6$). The difference in stated availability changes the effective utility coefficient on scheduling flexibility by $\gamma_4(1 - \alpha)(1 - 0.6)$; the corresponding WTP effect is obtained by applying the WTP transformation in equation (12). Thus, projection attenuates the effective change in childcare availability by the factor $(1 - \alpha)$ and therefore attenuates the resulting WTP contrast. Under the model, the experimental WTP estimates should therefore be interpreted as conservative estimates of the constraint channel.[3]

[3]Under additional assumptions that $\alpha$ and $\gamma_4$ are common across the two designs and that $S_{i,2020}^{\text{cur}}$ is known, the ratio of the corresponding changes in the effective utility coefficient, $\alpha(1 - S_{i,2020}^{\text{cur}})/[0.4(1 - \alpha)]$, could be used to back out $\alpha$. We do not pursue this calibration because the two designs rely on different samples and the panel comparison may also reflect concurrent changes in preferences.

# 4 Estimation

We estimate the model implied by equation (2) using a rank-ordered logit that exploits the full ranking of the three job offers within each scenario. Because we cannot directly observe the childcare constraint $C_{ijt}$, we estimate the model separately for each group $g$ defined by gender, survey wave, parental status, and—where relevant—the hypothetical constraint condition, allowing all reduced-form utility coefficients to vary across groups. Thus, the group-specific coefficients on flexibility attributes incorporate both the direct preference component and, for parents, the childcare-constraint component described in equation (7).

Parameters are estimated by maximum likelihood under the Plackett–Luce model (Appendix C provides details). Identification comes from the randomized variation in job attributes across the three offers within each scenario. For the constraint analysis, identification is sharpened by the fact that the same individuals evaluate the same job offers under experimentally varied childcare assumptions—so any change in estimated WTP is driven by the constraint manipulation alone.

WTP for attribute $k$—the percentage change in earnings that compensates for a change $\Delta_k$ in that attribute—is computed from the estimated coefficients as in equation (3). We set $\Delta_P$ and $\Delta_R$ equal to a 10 percentage-point increase in the share of hours that can be scheduled flexibly or performed remotely, respectively; $\Delta_Q$ equal to having the option to work part-time; $\Delta_h$ equal to a one-hour increase in weekly hours; and $\Delta_L$ equal to a one percentage-point increase in layoff risk.

Inference is based on an individual-level block bootstrap with 3,000 replications, resampling individuals with replacement and preserving all scenario-level observations within each individual. Confidence intervals are constructed from the percentiles of the bootstrap distribution.

# 5 Results

We examine whether measured WTP responds to the constraint environment using three sources of variation: cross-sectional differences, within-person changes over time, and experimental variation that directly manipulates constraints.

## 5.1 Heterogeneity by Gender and Parental Status

We begin by documenting cross-sectional differences in WTP for workplace flexibility by gender and parental status. Figure 2 reports WTP for flexible scheduling, remote work, and part-time work in 2020, separately for women and men (Appendix Table A.2 reports the underlying point estimates and bootstrap confidence intervals). Across all three attributes, women are willing to give up significantly more in earnings than men: 1.1 percent for increased scheduling flexibility (specifically, a 10 percentage-point increase in hours that can be scheduled flexibly), 3.6 percent for increased remote work (again, a 10 percentage-point increase in work that can be done remotely), and 6.6 percent for part-time availability. For both genders, WTP is substantially larger for remote work and part-time than for scheduling flexibility. As shown in Appendix Table A.2, women also need to be compensated more than men for higher layoff risk and work hours.

To further characterize this heterogeneity, we disaggregate by parental status. Figure 3 shows that mothers exhibit substantially higher WTP for all three flexibility attributes than women without children, while corresponding differences for men are small and generally not significant.

These patterns closely mirror prior evidence on the valuation of workplace flexibility. Mas and Pallais (2017) find that women, and especially those with children, place higher value on remote work than men, while willingness to pay for flexible scheduling is substantially lower on average. Table A.3 shows that the same pattern holds in our data, with higher WTP for remote work—concentrated among mothers—and much smaller valuations for flexible scheduling. The estimates are not directly comparable in levels, however, because they correspond to different margins: Mas and Pallais (2017) consider a discrete shift from no remote work to full remote work, whereas our estimates capture willingness to pay for a marginal increase (10 percentage points) in remote work around the current job. Despite these differences, the direction and relative size of the gender gap in remote work valuations are similar. A similar pattern of higher valuations for flexibility among women is also documented by Wiswall and Zafar (2018) and Maestas et al. (2023), which we replicate here.[4]

Within the framework, these cross-sectional differences may reflect differences in pref-

[4]In addition, as shown in Appendix Figure A.1, there is a clear positive relationship between the measured WTP estimates and the incidence of flexibility in actual workplaces: groups that have a higher WTP for an amenity indeed are more likely to have that amenity in their current workplaces. This is consistent with evidence from Wiswall and Zafar (2018) and Maestas et al. (2023), who also find that stated WTP measures tend to be congruent with the incidence of that amenity in the respondents' workplaces.

erences ($\beta$), constraints ($\gamma$), or both. For example, the higher valuations observed among mothers may reflect stronger preferences for flexibility, tighter caregiving constraints that increase the marginal value of flexibility, or an interaction between the two. More broadly, while the existing literature has often interpreted cross-sectional differences in WTP for flexibility as reflecting differences in preferences, our framework highlights that they may also capture differences in the constraint environment under which preferences are expressed. Because WTP is a nonlinear object that depends jointly on preferences and constraints, cross-sectional differences in valuations do not map transparently into differences in any single underlying parameter.

**Heterogeneity by unpaid-work responsibilities.** As a complementary way to characterize caregiving constraints within parents, Appendix E splits partnered parents according to their pre-pandemic housework and childcare responsibilities. Our preferred measure uses the respondent's absolute hours of housework plus childcare in February 2020, classified relative to the median for respondents of the same gender. Because the measure refers to February 2020, the classification predates the COVID shock and cannot itself be a response to pandemic-era childcare disruptions. Among mothers, those with above-median unpaid-work hours have substantially higher WTP for scheduling flexibility and the option to work part-time than mothers with below-median unpaid-work hours. WTP for scheduling flexibility is 2.5 percent of earnings for the above-median group compared with 0.4 percent for the below-median group, a difference of 2.1 percentage points; for part-time work, the corresponding WTPs are 17.5 and 9.6 percent, a difference of 7.9 percentage points. The corresponding patterns among fathers are weaker, although fathers with greater unpaid-work hours also place a higher value on the part-time option. Appendix E reports the underlying figures and estimates and shows broadly similar, though less precise, patterns using alternative measures based on each partner's share of unpaid work. These comparisons are descriptive, but they reinforce the interpretation that the value of flexibility is greater for workers facing heavier non-market demands.

**WTP for Non-flexibility Attributes** As shown in Appendix Tables A.2 and A.3, the WTP for work hours and layoff risk also differ across groups in the cross-section. However, these attributes are less directly connected to the childcare coordination channel emphasized by the framework, suggesting that at least part of the observed heterogeneity likely reflects differences in preferences, such as variation in the value of non-market time or risk

tolerance.

The cross-sectional evidence is therefore informative about how WTP varies across environments, but cannot separately identify the roles of preferences and constraints. We therefore treat these patterns as descriptive and turn to within-person and experimental variation to isolate the role of constraints more cleanly.

## 5.2 Changes over Time

A direct implication of the model is that if constraints change, WTP may change—even within the same individuals—because the constraint component enters WTP directly. At the same time, preferences themselves may also evolve over time, particularly during periods of major economic and social change such as the COVID-19 pandemic. While within-person variation cannot fully separate these channels, it allows us to examine whether changes in WTP are concentrated among groups experiencing the largest shifts in caregiving constraints.

Because the same individuals evaluate identical job profiles in both 2020 and 2023, changes in WTP reflect how valuations evolve as real-world conditions shift. Between 2020 and 2023, schools and childcare facilities fully reopened, relaxing constraints that had disproportionately affected mothers. This period also coincided with broader changes in work arrangements, including the expansion of remote work and shifts in workplace practices. Both waves instructed respondents to evaluate job offers in a common post-pandemic environment, holding the stated scenario fixed. However, responses may still reflect projection of current circumstances onto the hypothetical setting, particularly when constraints are salient or binding. This projection provides one channel through which experienced constraints may shape stated valuations.

Figure 4 shows changes in WTP between 2020 and 2023 for women, separately by parental status (Appendix Table A.4 reports the corresponding point estimates and bootstrap confidence intervals). When classifying women based on the presence of any children under age 18, changes are modest and largely limited to scheduling flexibility. As shown in Appendix Figure A.3 (and Table A.5) a sharper pattern emerges when focusing on mothers of young children. The decline is concentrated among women with children under age 6—the group for whom childcare constraints were most binding in 2020 and most likely to have relaxed by 2023. WTP declines by 2.6 percentage points for scheduling flexibility ($p < 0.05$) and 4.3 percentage points for remote work ($p < 0.10$), while part-time

work shows a smaller and statistically insignificant decline. Women without young children show smaller and statistically insignificant changes. No comparable pattern emerges for men: fathers of young children exhibit essentially no change in WTP for flexibility, and the same holds for men without young children (see Appendix Figures A.2 and A.4; Tables A.6 and A.7).

In the framework, this pattern is consistent with a relaxation of childcare constraints for mothers of young children. The possibility that within-person changes reflect shifts in preferences rather than constraints is mitigated by the behavior of comparison attributes. As shown in Appendix Table A.4, WTP for work hours shows no systematic change over time for any group, while WTP for layoff risk declines for both genders—consistent with reduced macroeconomic uncertainty—but does not exhibit a gender-specific pattern aligned with the relaxation of childcare constraints. This contrast suggests that the observed changes in WTP for flexibility are unlikely to be driven by general shifts in preferences or macro conditions alone, and instead are consistent with changes in the childcare constraint environment.

As further suggestive evidence on the constraint channel, Appendix F investigates whether changes in WTP systematically vary with gender-role attitudes measured in 2023. We find that, among mothers with children under 18, those with more traditional attitudes show a 2.3 percentage-point decline in WTP for scheduling flexibility between 2020 and 2023, whereas mothers with more egalitarian attitudes show essentially no change. WTP for remote work also declines more among mothers with traditional attitudes (3.5 percentage points), although this estimate is imprecise. Men show little change over time regardless of gender-role attitudes. These patterns are consistent with the constraint channel being stronger when household roles place more caregiving responsibility on women, but we view them as suggestive since attitudes are measured only in 2023.

The panel evidence shows that WTP responds to changes in individuals' circumstances in a way consistent with the role of constraints. At the same time, the period between 2020 and 2023 also saw substantial changes in the prevalence, adoption, and perceptions of flexible work arrangements. The panel comparison therefore cannot fully rule out concurrent shifts in preferences. In the next section, we will turn to experimental variation that directly manipulates the constraint environment while holding individuals, job attributes, and the timing of the evaluation fixed.

## 5.3 Experimental Evidence on the Role of Constraints

To more directly probe the role of constraints, we exploit experimental variation in childcare availability within the 2020 survey. A random subsample of parents evaluated the same job offers under two scenarios: a baseline in which schools and childcare are fully open, and a hypothetical constraint in which children can attend school only three days per week. The framework predicts that tightening constraints should increase WTP for flexibility, as these attributes help relax the underlying constraint. Figure 5 presents the results. When constraints are imposed, women's WTP for flexibility increases sharply. For remote work, WTP changes from $-16.0$ percent under baseline to $-21.6$ percent under constraints, a difference of 5.5 percentage points ($p < 0.10$). The corresponding increase is 6.8 percentage points for part-time work ($p < 0.10$) and 1.6 percentage points for scheduling flexibility ($p < 0.05$).

For men, the effects are smaller: WTP increases by 1.0 percentage point for scheduling flexibility ($p < 0.01$), 2.2 percentage points for part-time work ($p < 0.10$), and 0.7 percentage points for remote work (not statistically significant). The gender differences in responses are economically meaningful—4.8 percentage points for remote work and 4.6 for part-time—though imprecisely estimated, given sample sizes.

In the framework, these effects are consistent with tighter childcare constraints increasing the marginal value of flexibility. Comparison attributes reinforce this interpretation. The WTP estimates for work hours and layoff risk do not change across scenarios for either gender (Appendix Table A.8). This contrast suggests that the experimental effects are specific to flexibility and operate through the constraint channel, rather than reflecting a general salience or framing effect.

The experimental results provide direct evidence that childcare constraints shape measured WTP for flexibility. Combined with the panel evidence showing that WTP responds to changes in individuals' circumstances, these findings imply that a meaningful share of measured WTP reflects the constraint component rather than stable preference parameters. The magnitudes are also closely aligned across the two designs: the 5.5 percentage-point increase in women's WTP for remote work under the experimental constraint is similar to the 4.3 percentage-point decline observed among mothers of young children between 2020 and 2023.[5]

[5]When the experimental sample is further restricted to mothers of children under 6—the same subsample for which the longitudinal decline is concentrated—the point estimates of the experimental effects closely mirror the longitudinal declines. However, these subsample estimates are not statistically significant at con-

If respondents partially project their contemporaneous circumstances into hypothetical evaluations, as suggested by the longitudinal evidence above, then even the baseline scenario in the experiment may incorporate some degree of perceived childcare constraint. In that case, the experimental estimates may understate the full effect of constraints on measured WTP.

## 5.4 The Experimental Constraint Effect Relative to the Gender Gap

The experimental estimates can be used to assess how much of the observed gender gap in WTP could be generated by childcare constraints. Table 2 compares two quantities within the sample assigned to the hypothetical-constraint experiment. The first column shows the baseline gender gap in WTP in 2020. The second column shows the gender difference in the experimental response—that is, the amount by which the constraint increases women's WTP relative to men's WTP. The ratio of the second quantity to the first provides an accounting measure of the share of the observed gap associated with the experimentally imposed constraint.

For the three flexibility attributes, the experimental constraint effect accounts for between 29 and 52 percent of the baseline gender gap. The share is largest for remote work, where the differential experimental response is 4.81 percentage points relative to a baseline gender gap of 9.31 percentage points. The corresponding shares are 35 percent for scheduling flexibility and 29 percent for part-time work. These magnitudes reinforce the main experimental result: constraints do not merely shift WTP in a statistically detectable way; they can generate an economically substantial portion of the gender differences that would otherwise be interpreted as preference differences.

This exercise should not be interpreted as a complete decomposition of the gender gap into preferences and constraints. The experiment varies one specific childcare constraint and may not capture other constraints, including the division of caregiving within the household, access to informal care, commuting constraints, or differences in job opportunities. Moreover, the baseline WTP gap may itself already incorporate contemporaneous constraints.

Looking at the last two rows of the table, we see that neither layoff risk nor weekly hours exhibits the combination of a substantial baseline gender gap and a constraint response that characterizes the flexibility attributes.

ventional levels given the small cell size ($N = 56$ women).

# 6 Conclusion

Willingness to pay for non-wage job attributes is often interpreted as a measure of stable preferences. This paper shows that this interpretation can be incomplete when the attribute also relaxes a binding constraint. In that setting, measured WTP reflects both the direct value of the amenity and the value of relaxing the constraint.

We study this in the context of workplace flexibility and childcare constraints. The COVID-19 pandemic provides a natural setting in which childcare constraints changed sharply for households. Three findings support the role of constraints in shaping measured WTP. First, the cross-sectional gender gap in WTP for flexibility is concentrated among parents. Second, WTP for scheduling flexibility and remote work declines between 2020 and 2023 among mothers of young children, as childcare constraints ease, while fathers' valuations and the comparison attributes do not show the same pattern. Third, experimentally restricting school and childcare attendance to three days per week increases women's WTP for remote work, part-time work, and scheduling flexibility. The experimental effects are larger for women than for men and are absent for layoff risk and weekly hours.

Our results suggest that measured WTP responds to constraints and cannot always be treated as a fixed preference parameter. The similarity between the experimental and longitudinal magnitudes further suggests that this mechanism is quantitatively relevant for changes observed outside the experiment. Our accounting exercise also shows that the differential experimental response of women and men is equivalent to roughly 29–52 percent of the observed gender gap in WTP for the three flexibility attributes in the experimental sample.

Our findings have implications for how gender differences in amenity valuations should be interpreted. Higher WTP for flexibility among mothers may reflect stronger tastes for flexibility, but it may also reflect the unequal allocation of caregiving responsibilities and limited access to external care. These explanations have different policy implications. Accommodating measured demand for flexibility may improve worker welfare. In the setting studied here, however, policies that relax the underlying childcare constraint—such as expanding access to reliable and affordable childcare—may matter as much as, or even more than, policies that accommodate measured preferences. Such policies may change job sorting, earnings, and measured demand itself.

Our analysis has several limitations. The survey sample is not fully representative of the population, and the key longitudinal subsamples are modest in size. The 2020–2023

comparison cannot completely separate changes in constraints from changes in preferences or workplace practices. The experimental manipulation is hypothetical and focuses on one specific constraint. These limitations do not change the central experimental conclusion, but they matter for extrapolating the magnitudes and for decomposing observed gender gaps.

The paper's broader lesson extends beyond workplace flexibility. Whenever a non-monetary attribute both enters utility and relaxes a constraint, measured WTP is an environment-dependent object rather than necessarily a stable preference parameter. Researchers should therefore be cautious in interpreting cross-sectional or time-series variation in WTP as preference heterogeneity alone. Designs that hold individuals and alternatives fixed while varying the constraint environment can help distinguish the two channels. More generally, researchers eliciting WTP should also collect information on the constraints and environments respondents face, since these may be central to interpreting the valuations they report.

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Table 1: Summary Statistics: Full Sample vs. Consistent Sample

| | Women | | | Men | | |
|---|---|---|---|---|---|---|
| | Full | Consistent | Cons.−Full | Full | Consistent | Cons.−Full |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Age | 43.18 | 42.61 | -0.82 | 43.39 | 42.18 | -1.89*** |
| | (8.16) | (8.09) | | (7.97) | (8.00) | |
| Married | 0.63 | 0.59 | -0.05 | 0.77 | 0.76 | -0.01 |
| | (0.48) | (0.49) | | (0.42) | (0.43) | |
| Has child under 18 | 0.49 | 0.50 | 0.01 | 0.53 | 0.55 | 0.03 |
| | (0.50) | (0.50) | | (0.50) | (0.50) | |
| Has child under 6 | 0.18 | 0.16 | -0.02 | 0.25 | 0.26 | 0.02 |
| | (0.38) | (0.37) | | (0.43) | (0.44) | |
| College graduate | 0.64 | 0.67 | 0.04 | 0.72 | 0.80 | 0.12*** |
| | (0.48) | (0.47) | | (0.45) | (0.40) | |
| White | 0.79 | 0.80 | 0.02 | 0.85 | 0.83 | -0.03 |
| | (0.41) | (0.40) | | (0.36) | (0.38) | |
| Employed | 0.81 | 0.79 | -0.03 | 0.91 | 0.94 | 0.04** |
| | (0.39) | (0.41) | | (0.29) | (0.24) | |
| Employed \| college | 0.85 | 0.83 | -0.03 | 0.93 | 0.95 | 0.03* |
| | (0.36) | (0.38) | | (0.25) | (0.21) | |
| Employed \| no college | 0.74 | 0.72 | -0.04 | 0.85 | 0.88 | 0.04 |
| | (0.44) | (0.45) | | (0.36) | (0.33) | |
| Income (in $1,000s) | 57.37 | 59.31 | 2.78 | 94.43 | 93.78 | -1.01 |
| | (34.82) | (35.32) | | (54.46) | (52.65) | |
| Income \| employed | 59.54 | 61.79 | 3.19 | 95.40 | 94.23 | -1.84 |
| | (37.29) | (38.38) | | (56.09) | (53.65) | |
| Income \| college | 68.44 | 70.18 | 2.54 | 105.77 | 101.07 | -7.80* |
| | (37.21) | (37.21) | | (55.42) | (54.08) | |
| Income \| no college | 37.64 | 37.57 | -0.10 | 65.55 | 64.99 | -0.75 |
| | (17.26) | (16.35) | | (39.27) | (33.91) | |
| Midwest | 0.24 | 0.26 | 0.04 | 0.24 | 0.27 | 0.04 |
| | (0.42) | (0.44) | | (0.43) | (0.44) | |
| Northeast | 0.18 | 0.18 | 0.00 | 0.20 | 0.21 | 0.01 |
| | (0.38) | (0.38) | | (0.40) | (0.41) | |
| South | 0.37 | 0.35 | -0.03 | 0.35 | 0.29 | -0.09*** |
| | (0.48) | (0.48) | | (0.48) | (0.45) | |
| West | 0.22 | 0.21 | -0.01 | 0.21 | 0.23 | 0.04 |
| | (0.41) | (0.41) | | (0.40) | (0.42) | |
| $N$ | 910 | 276 | | 887 | 317 | |



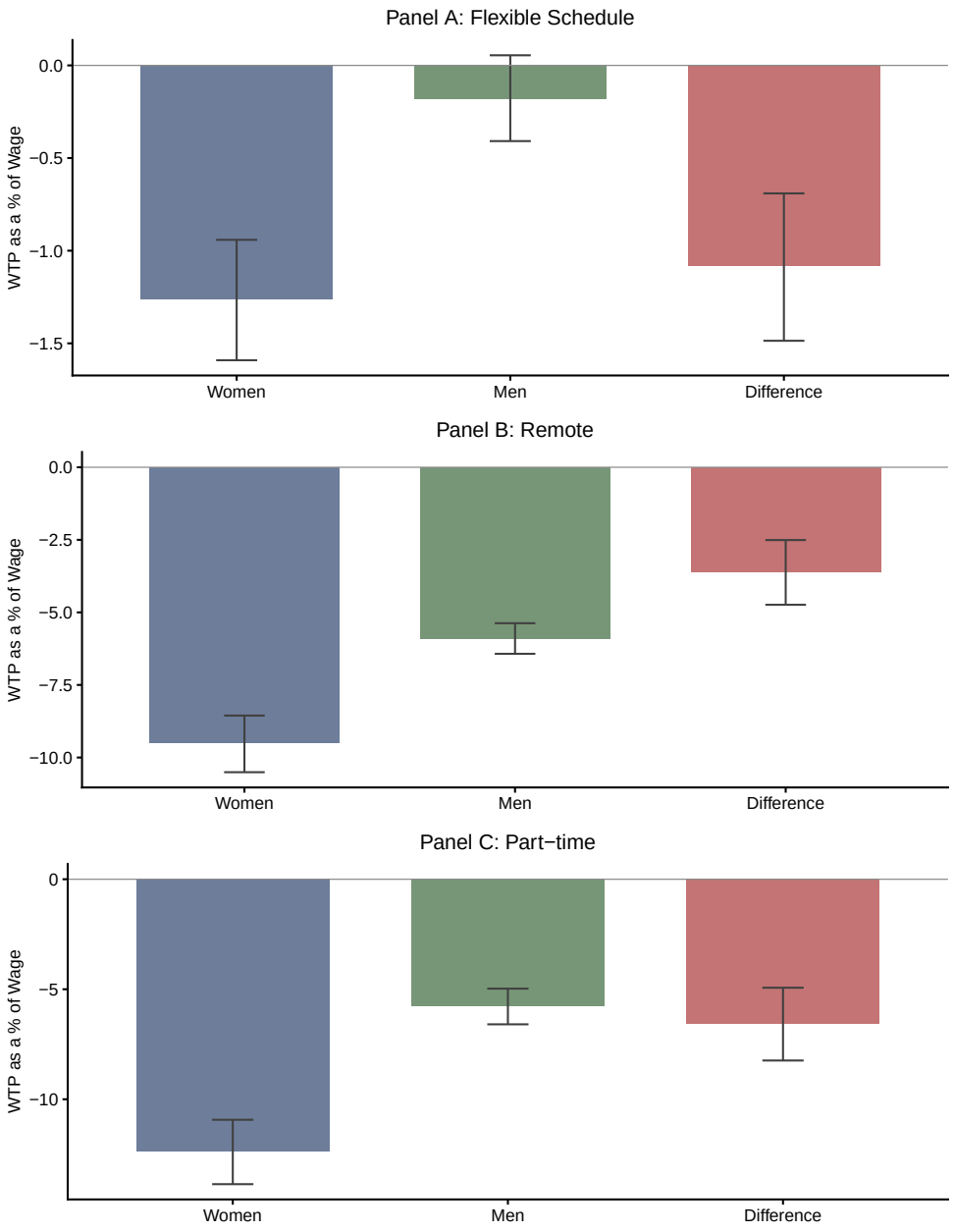
*Notes:* Means with standard deviations in parentheses. The full sample includes all 2020 respondents passing attention checks. The consistent sample further restricts to respondents who participated in both waves and passed attention checks in both. Columns (3) and (6) report the difference (Consistent − Full) from a regression of each variable on a consistent-sample indicator within the full sample, with robust standard errors. * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$.

Table 2: Childcare Constraints and the Observed Gender Gap in Willingness to Pay

| Attribute | Observed WTP gender gap (2020) | Experimental constraint effect | Ratio |
|---|---|---|---|
| Flexible schedule | $1.62^{**}$ pp | 0.56 pp | 34.57% |
| Remote work | $9.31^{***}$ pp | 4.81 pp | 51.66% |
| Part-time | $16.00^{***}$ pp | 4.63 pp | 28.94% |
| Layoff risk | $-0.84$ pp | $-0.48$ pp | 56.79% |
| Work hours | $-1.34^{***}$ pp | 0.24 pp | $-17.84\%$ |

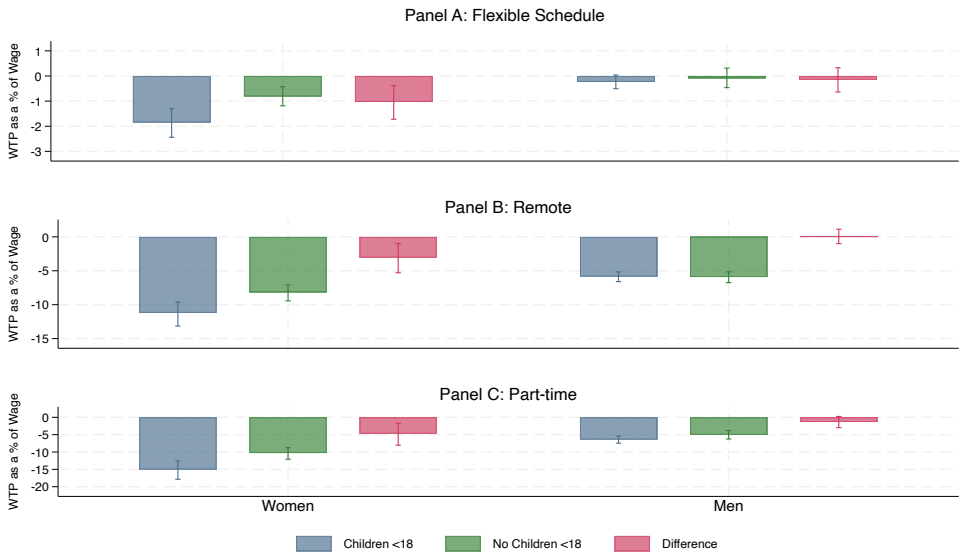
*Notes:* The sample consists of respondents who participated in the hypothetical childcare-constraint experiment. The observed WTP gender gap is the baseline difference between women and men. The experimental constraint effect is the gender difference in the change in WTP induced by the constraint. The ratio is the experimental constraint effect divided by the observed WTP gender gap. The ratios for layoff risk and work hours are reported for completeness but are not economically interpretable as shares because the baseline gaps are small or have the opposite sign. $^{**}p < 0.05$, $^{***}p < 0.01$.

Figure 2: Willingness to Pay for Flexibility by Gender, 2020



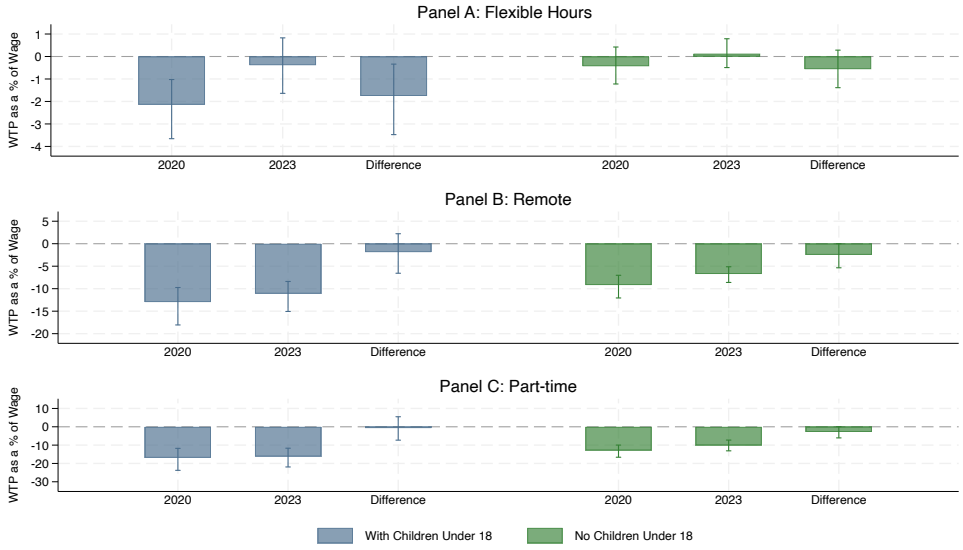

Note: This figure plots willingness to pay (WTP) for three job flexibility attributes in 2020, separately for women and men, together with the female–male difference. Panel A presents the WTP for a 10 percentage-point increase in work hours that can be scheduled flexibly. Panel B presents the WTP for a 10 percentage-point increase in work that can be done remotely. Panel C presents the WTP for the option to work part-time. All WTPs are expressed as percent change in annual earnings; negative values indicate willingness to give up earnings for the attribute. Point estimates are from a rank-ordered logit; whiskers show 90% bootstrap confidence intervals (3,000 replications). Confidence intervals for the female–male difference are constructed from the paired bootstrap distribution. The sample includes all 2020 respondents passing attention checks (910 women, 887 men).

Figure 3: Willingness to Pay for Flexibility by Gender and Parental Status, 2020



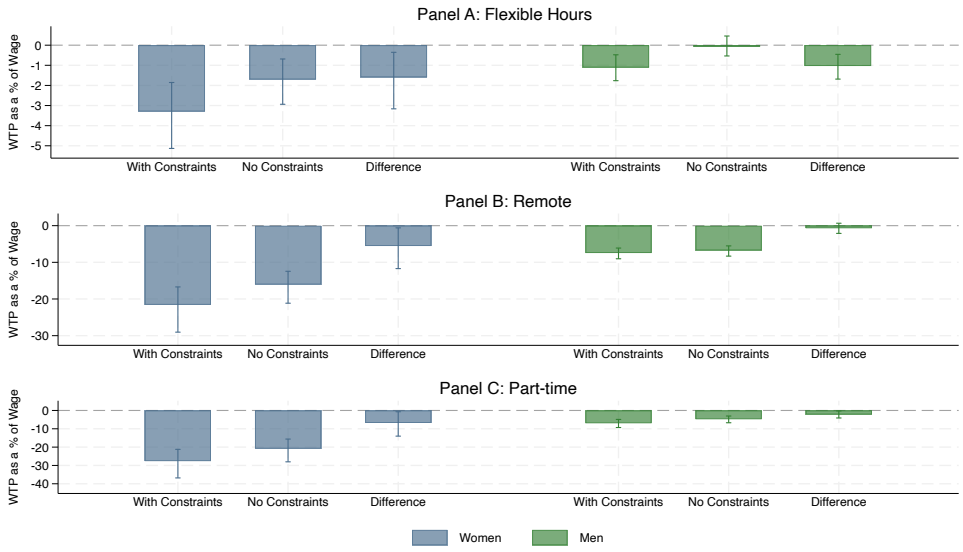

Note: This figure plots willingness to pay (WTP) for three job flexibility attributes in 2020, separately by gender and parental status (children under 18 vs. no children under 18). Panel A presents the WTP for a 10 percentage-point increase in work hours that can be scheduled flexibly. Panel B presents the WTP for a 10 percentage-point increase in work that can be done remotely. Panel C presents the WTP for the option to work part-time. All WTPs are expressed as percent change in annual earnings. Point estimates are from a rank-ordered logit; whiskers show 90% bootstrap confidence intervals (3,000 replications). The sample includes all 2020 respondents passing attention checks (910 women, 887 men).

Figure 4: Change in Women's WTP for Flexibility from 2020 to 2023, by Parental Status (Children <18)




Note: This figure shows women's willingness to pay (WTP) for three job flexibility attributes in 2020 and 2023, as well as the change over time, separately for women with children under 18 and women without children under 18. Panel A presents WTP for flexible scheduling, Panel B for remote work, and Panel C for part-time. All WTPs are expressed as percent change in annual earnings. Point estimates are from a rank-ordered logit estimated on the consistent sample (unweighted); whiskers show 90% bootstrap confidence intervals (3,000 replications).

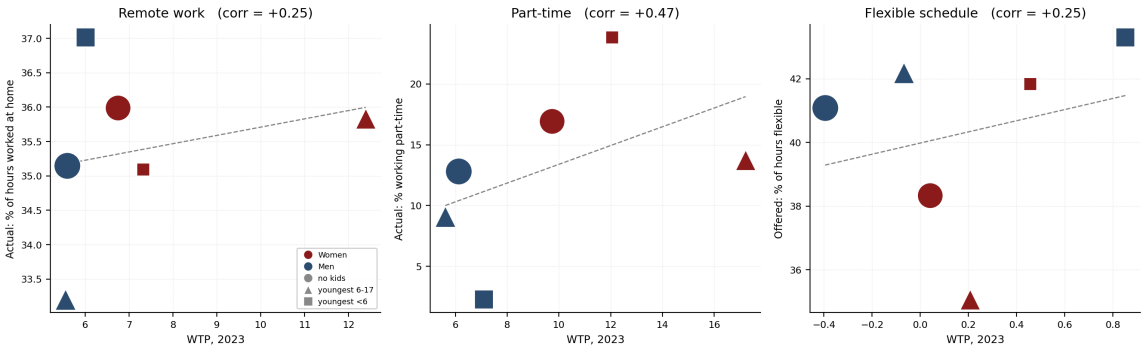
Figure 5: Willingness to Pay Under Hypothetical Childcare Constraints, 2020




Note: This figure shows willingness to pay (WTP) for three job flexibility attributes under baseline conditions (schools fully open) and under a hypothetical childcare constraint (schools open only 3 days per week), separately by gender. The "Difference" bars show the baseline minus constraint gap; positive values indicate that WTP is more negative (flexibility valued more) under constraints. Panel A presents WTP for flexible scheduling, Panel B for remote work, and Panel C for part-time. All WTPs are expressed as percent change in annual earnings. Sample restricted to parents of children under 18 in February 2020 assigned to the hypothetical constraint block. Point estimates are from a rank-ordered logit; whiskers show 90% bootstrap confidence intervals (3,000 replications). The sample contains 187 women and 165 men.

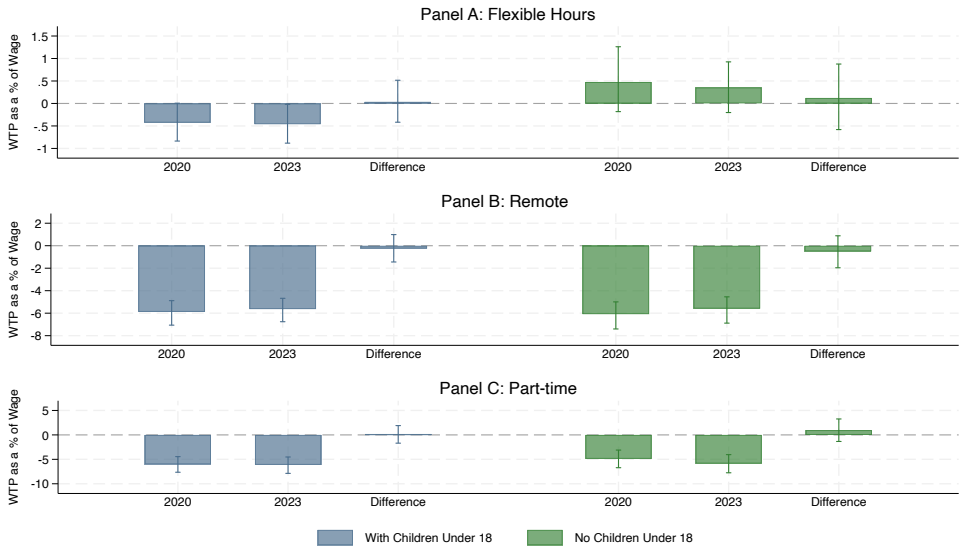
# A Additional Tables and Figures

Figure A.1: Willingness to Pay vs. Incidence in Actual Job



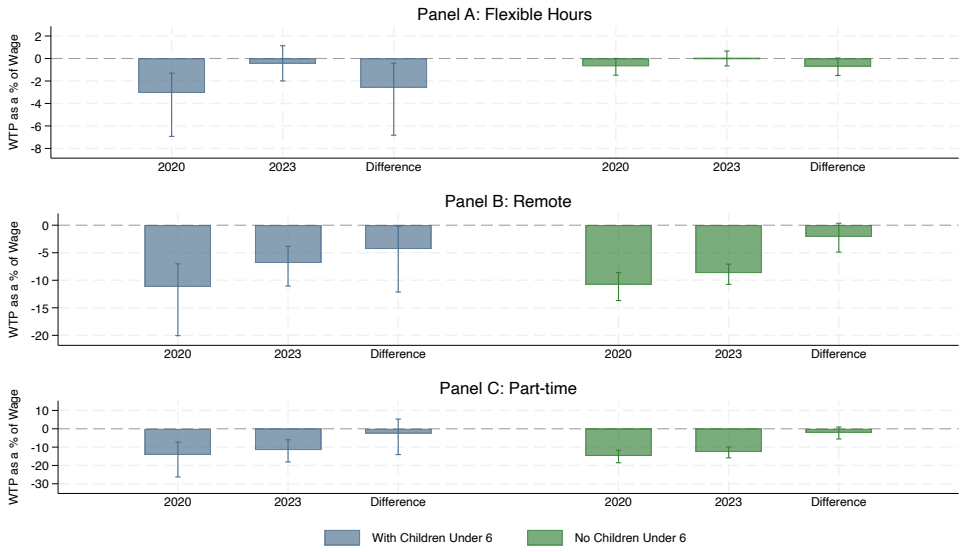

*Note: Groups = gender × youngest-child age; 2023 WTP vs. 2023 outcomes. Remote and part-time: actual use; flexible scheduling: offered.*

Figure A.2: Change in Men's WTP for Flexibility from 2020 to 2023, by Parental Status (Children <18)



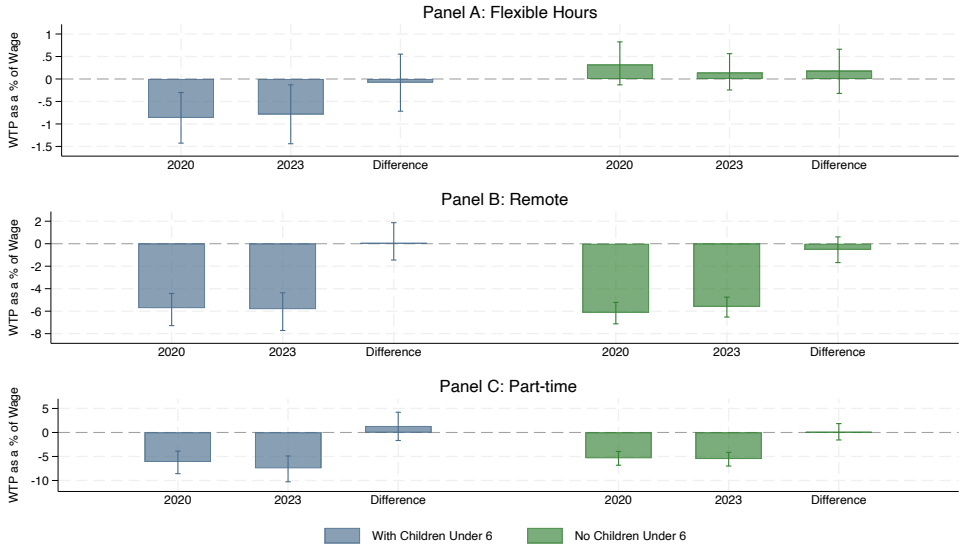

Note: This figure shows men's willingness to pay (WTP) for three job flexibility attributes in 2020 and 2023, as well as the change over time, separately for men with children under 18 and men without children under 18. Point estimates are from a rank-ordered logit estimated on the consistent sample (unweighted); whiskers show 90% bootstrap confidence intervals (3,000 replications).

Figure A.3: Change in Women's WTP for Flexibility from 2020 to 2023, by Parental Status (Children <6)




Note: This figure shows women's willingness to pay (WTP) for three job flexibility attributes in 2020 and 2023, as well as the change over time, separately for women with children under 6 and women without children under 6. Panel A presents WTP for flexible scheduling, Panel B for remote work, and Panel C for part-time. All WTPs are expressed as percent change in annual earnings. Point estimates are from a rank-ordered logit estimated on the consistent sample (unweighted); whiskers show 90% bootstrap confidence intervals (3,000 replications). The sample has 45 women with children under 6 and 231 women without children under 6.

Figure A.4: Change in Men's WTP for Flexibility from 2020 to 2023, by Parental Status (Children <6)




Note: This figure shows men's willingness to pay (WTP) for three job flexibility attributes in 2020 and 2023, as well as the change over time, separately for men with children under 6 and men without children under 6. Point estimates are from a rank-ordered logit estimated on the consistent sample (unweighted); whiskers show 90% bootstrap confidence intervals (3,000 replications).

Figure A.5: Willingness to Pay for Layoff and Work Hours by Gender, 2020

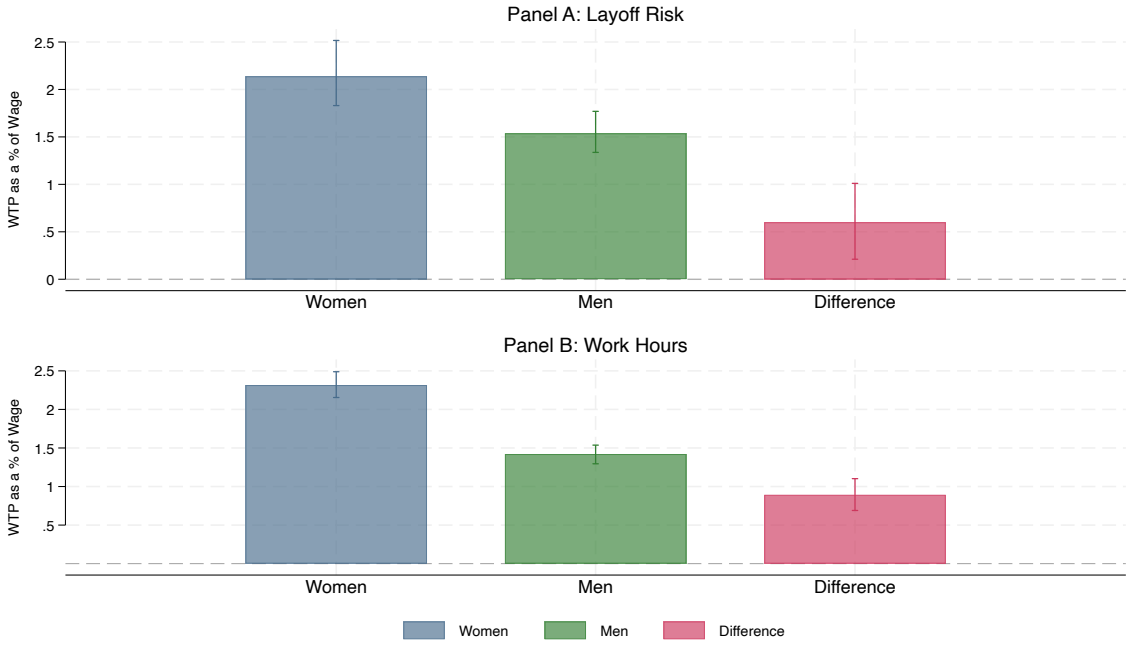


Figure A.6: Change in Women's WTP for Layoff and Work Hours from 2020 to 2023, by Parental Status (Children <18)

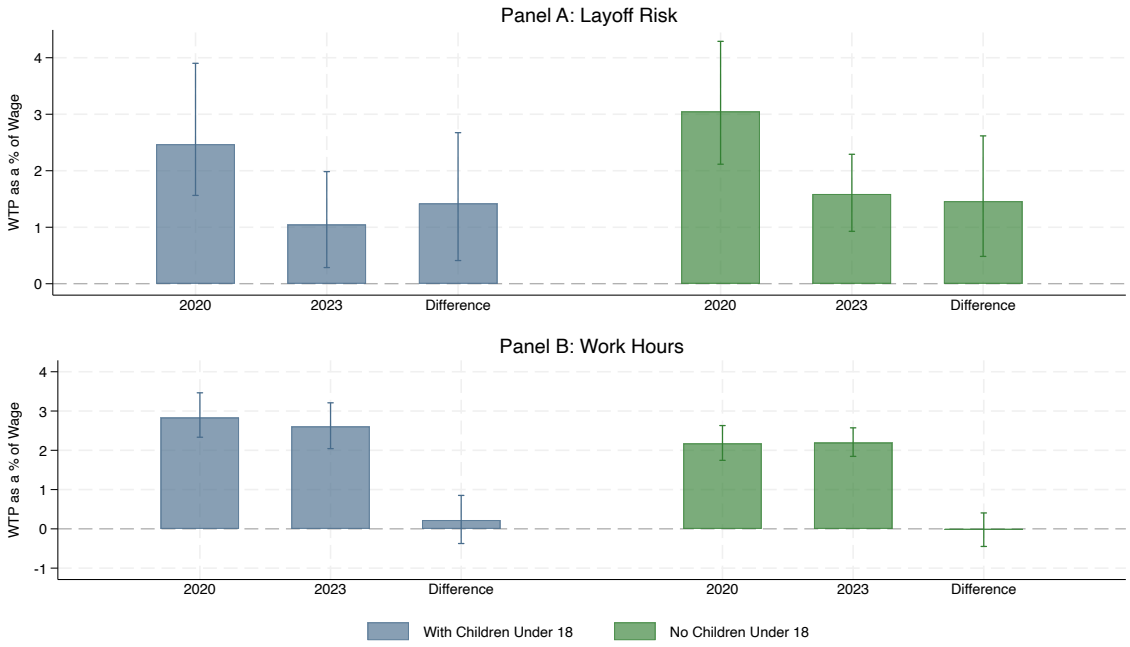


Figure A.7: Change in Women's WTP for Layoff and Work Hours from 2020 to 2023, by Parental Status (Children <6)

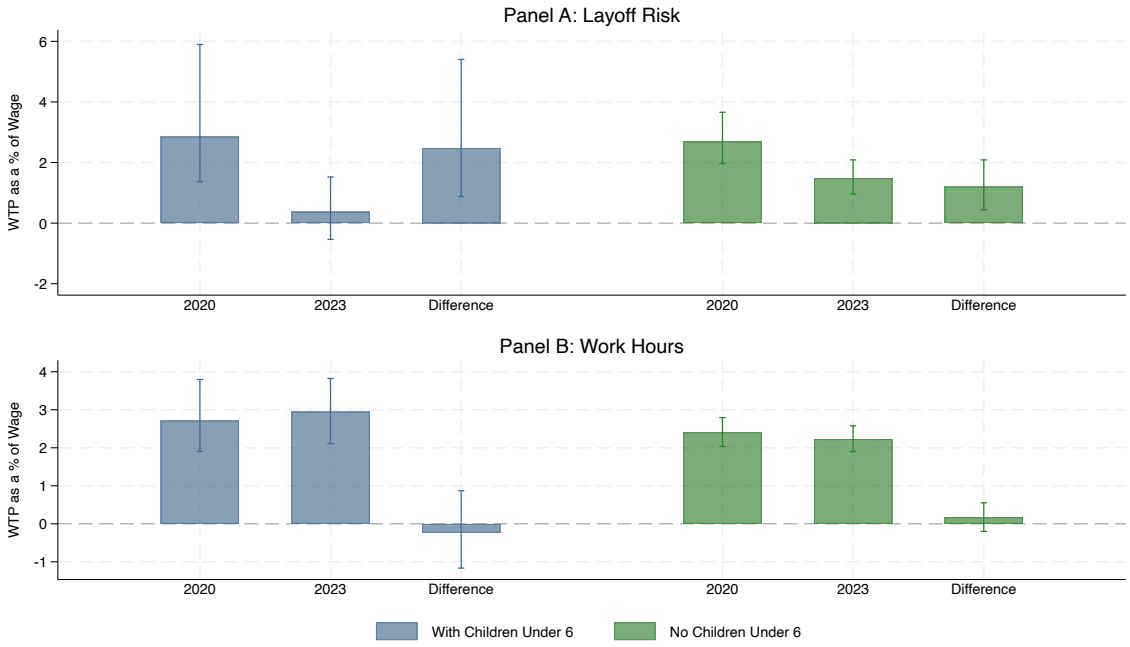


Figure A.8: Change in Men's WTP for Layoff and Work Hours from 2020 to 2023, by Parental Status (Children <18)

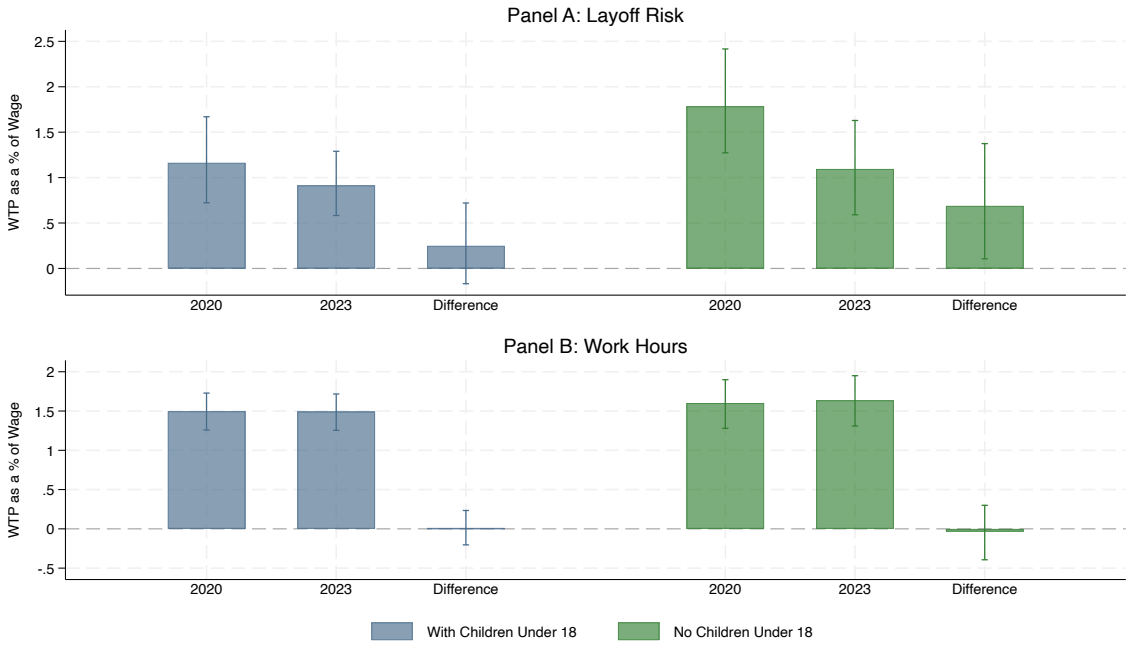


Figure A.9: Change in Men's WTP for Layoff and Work Hours from 2020 to 2023, by Parental Status (Children <6)

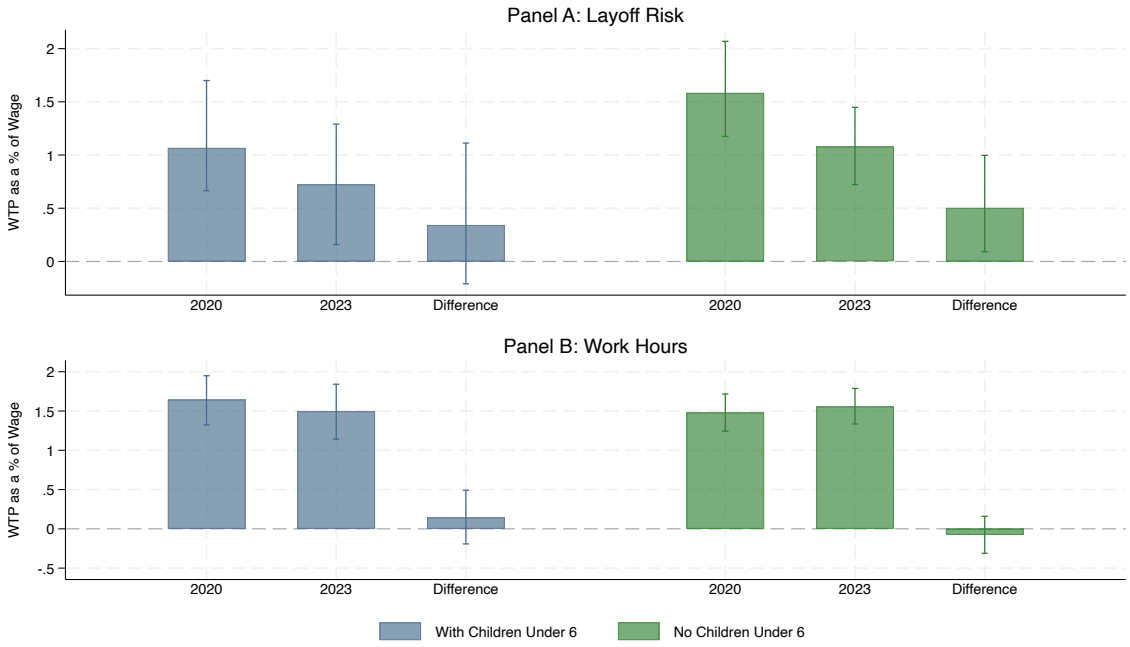



Figure A.10: Triple difference, children under 18. First two bars: within-gender DiD (parents − non-parents change in WTP, 2020–2023); third bar: their difference (DDD). Main amenities.

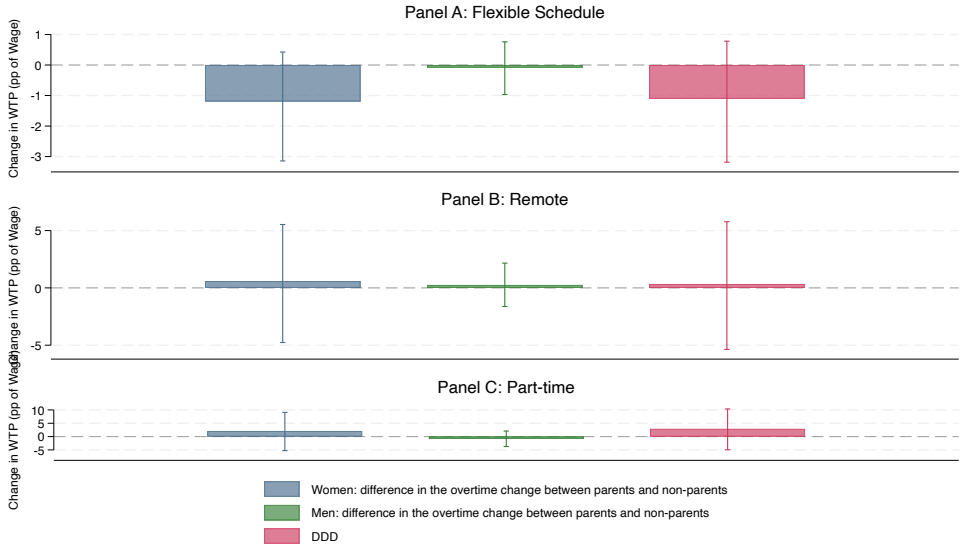


Figure A.11: Triple difference, children under 18: appendix amenities.

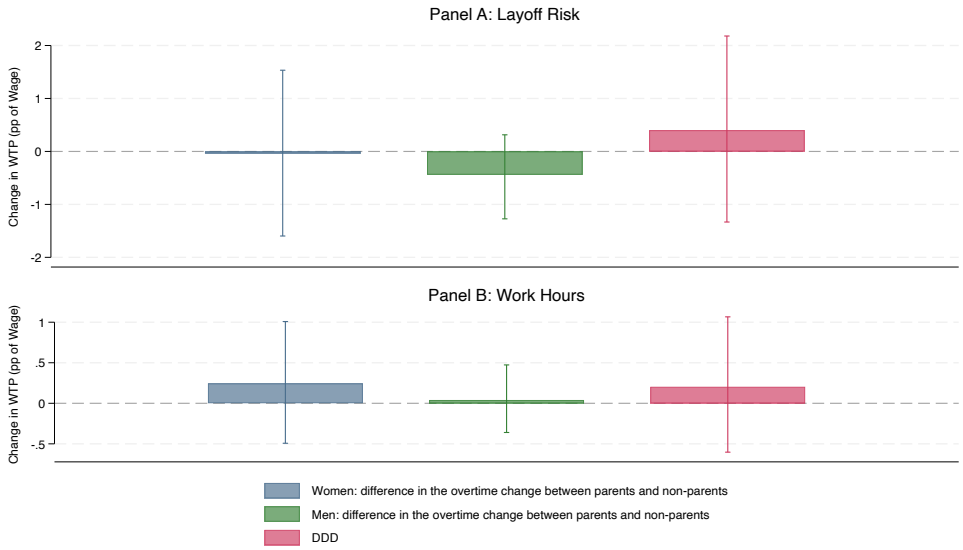


Table A.1: Comparison of Full Sample (2020) with ACS 2020

| | Survey (Full Sample) | | ACS 2020 | |
|---|---|---|---|---|
| | Women | Men | Women | Men |
| | (1) | (2) | (3) | (4) |
| Age | 43.18 | 43.39 | 43.38 | 43.46 |
| | (8.16) | (7.97) | (8.97) | (8.96) |
| Married | 0.63*** | 0.77*** | 0.52 | 0.60 |
| | (0.48) | (0.42) | (0.50) | (0.49) |
| Has child under 18 | 0.49 | 0.53*** | 0.47 | 0.43 |
| | (0.50) | (0.50) | (0.50) | (0.50) |
| Has child under 6 | 0.18 | 0.25*** | 0.16 | 0.18 |
| | (0.38) | (0.43) | (0.37) | (0.39) |
| College graduate | 0.64*** | 0.72*** | 0.43 | 0.42 |
| | (0.48) | (0.45) | (0.50) | (0.49) |
| White | 0.79*** | 0.85*** | 0.63 | 0.64 |
| | (0.41) | (0.36) | (0.48) | (0.48) |
| Employed | 0.81*** | 0.91*** | 0.77 | 0.87 |
| | (0.39) | (0.29) | (0.42) | (0.34) |
| Employed \| college | 0.85 | 0.93 | 0.86 | 0.92 |
| | (0.36) | (0.25) | (0.35) | (0.27) |
| Employed \| no college | 0.74 | 0.85 | 0.71 | 0.83 |
| | (0.44) | (0.36) | (0.45) | (0.38) |
| Income (in $1,000s) | 57.37*** | 94.43*** | 43.57 | 72.53 |
| | (34.82) | (54.46) | (53.69) | (84.17) |
| Income \| employed | 59.54*** | 95.40*** | 54.42 | 81.23 |
| | (37.29) | (56.09) | (55.44) | (85.74) |
| Income \| college | 68.44** | 105.77 | 64.56 | 107.24 |
| | (37.21) | (55.42) | (66.49) | (106.88) |
| Income \| no college | 37.64*** | 65.55*** | 27.65 | 47.30 |
| | (17.26) | (39.27) | (33.61) | (49.19) |
| Midwest | 0.24 | 0.24* | 0.21 | 0.21 |
| | (0.42) | (0.43) | (0.41) | (0.41) |
| Northeast | 0.18 | 0.20** | 0.18 | 0.17 |
| | (0.38) | (0.40) | (0.38) | (0.38) |
| South | 0.37 | 0.35 | 0.39 | 0.37 |
| | (0.48) | (0.48) | (0.49) | (0.48) |
| West | 0.22 | 0.21** | 0.22 | 0.24 |
| | (0.41) | (0.40) | (0.42) | (0.43) |
| $N$ | 910 | 887 | 33846350 | 32562446 |

*Notes:* Means with standard deviations in parentheses. The survey sample includes all 2020 respondents passing attention checks. ACS 2020 restricted to household heads aged 28–58. ACS statistics use person weights. Stars on survey columns indicate whether the survey mean differs significantly from the ACS mean (regression of variable on ACS indicator with robust standard errors, separately by gender). * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$.

Table A.2: Willingness to Pay for Job Attributes by Gender, 2020

| | Women<br>(1) | Men<br>(2) | Difference<br>(1)−(2) |
|---|---|---|---|
| Flexible Hours | -1.260*** | -0.179 | -1.081*** |
| | [-1.591, -0.941] | [-0.409, 0.055] | [-1.486, -0.691] |
| | [-1.655, -0.884] | [-0.445, 0.093] | [-1.553, -0.609] |
| | [-1.771, -0.765] | [-0.542, 0.171] | [-1.685, -0.485] |
| Remote | -9.477*** | -5.888*** | -3.590*** |
| | [-10.506, -8.555] | [-6.427, -5.373] | [-4.738, -2.509] |
| | [-10.703, -8.388] | [-6.562, -5.286] | [-5.007, -2.356] |
| | [-11.232, -8.056] | [-6.812, -5.096] | [-5.521, -1.967] |
| Parttime | -12.359*** | -5.773*** | -6.586*** |
| | [-13.859, -10.932] | [-6.594, -4.972] | [-8.238, -4.932] |
| | [-14.109, -10.658] | [-6.789, -4.801] | [-8.588, -4.583] |
| | [-14.704, -10.224] | [-7.131, -4.502] | [-9.198, -3.978] |
| Layoff | 2.139*** | 1.538*** | 0.601** |
| | [ 1.830, 2.516] | [ 1.337, 1.769] | [ 0.212, 1.010] |
| | [ 1.775, 2.592] | [ 1.295, 1.810] | [ 0.145, 1.086] |
| | [ 1.639, 2.748] | [ 1.241, 1.890] | [-0.006, 1.274] |
| Work Hours | 2.317*** | 1.422*** | 0.894*** |
| | [ 2.154, 2.488] | [ 1.295, 1.537] | [ 0.689, 1.102] |
| | [ 2.122, 2.524] | [ 1.272, 1.559] | [ 0.652, 1.147] |
| | [ 2.060, 2.594] | [ 1.230, 1.596] | [ 0.595, 1.259] |
| Observations | 910 | 887 | |

Note: Point estimates are from a rank-ordered logit estimated on the full 2020 sample passing attention checks (unweighted). "Difference" is Women minus Men. The 90%, 95%, and 99% CIs are the 5th/95th, 2.5th/97.5th, and 0.5th/99.5th percentiles of the bootstrap distribution (3,000 replications). Significance based on whether bootstrap CIs exclude zero: *** $p < 0.01$, ** $p < 0.05$, * $p < 0.10$.

Table A.3: Willingness to Pay for Job Attributes by Gender and Parental Status, 2020

| | Women | | | Men | | |
|---|---|---|---|---|---|---|
| | Parents | No Children | Difference | Parents | No Children | Difference |
| | (1) | (2) | (1)−(2) | (3) | (4) | (3)−(4) |
| Flexible Hours | -1.842*** | -0.810*** | -1.032*** | -0.236 | -0.087 | -0.149 |
| | [-2.439, -1.304] | [-1.188, -0.431] | [-1.721, -0.386] | [-0.507, 0.038] | [-0.464, 0.312] | [-0.636, 0.327] |
| | [-2.566, -1.212] | [-1.260, -0.363] | [-1.885, -0.288] | [-0.556, 0.077] | [-0.540, 0.385] | [-0.715, 0.410] |
| | [-2.771, -1.074] | [-1.428, -0.249] | [-2.173, -0.031] | [-0.665, 0.178] | [-0.696, 0.523] | [-0.873, 0.560] |
| Remote | -11.192*** | -8.153*** | -3.040** | -5.835*** | -5.918*** | 0.083 |
| | [-13.151, -9.610] | [-9.432, -7.093] | [-5.293, -0.977] | [-6.601, -5.164] | [-6.744, -5.159] | [-0.991, 1.127] |
| | [-13.564, -9.337] | [-9.685, -6.900] | [-5.688, -0.624] | [-6.751, -5.035] | [-6.913, -5.019] | [-1.192, 1.341] |
| | [-14.427, -8.763] | [-10.295, -6.546] | [-6.701, 0.082] | [-7.033, -4.812] | [-7.251, -4.704] | [-1.677, 1.795] |
| Parttime | -15.017*** | -10.304*** | -4.713*** | -6.377*** | -5.030*** | -1.348 |
| | [-17.844, -12.588] | [-12.061, -8.738] | [-8.030, -1.722] | [-7.457, -5.398] | [-6.252, -3.826] | [-2.974, 0.248] |
| | [-18.527, -12.222] | [-12.363, -8.483] | [-8.630, -1.261] | [-7.654, -5.244] | [-6.502, -3.570] | [-3.263, 0.557] |
| | [-19.563, -11.455] | [-12.897, -7.923] | [-10.171, -0.355] | [-7.979, -4.826] | [-7.048, -3.129] | [-3.841, 1.061] |
| Layoff | 1.905*** | 2.356*** | -0.451 | 1.315*** | 1.773*** | -0.457* |
| | [ 1.416, 2.479] | [ 1.962, 2.825] | [-1.160, 0.253] | [ 1.045, 1.605] | [ 1.463, 2.128] | [-0.904, -0.043] |
| | [ 1.331, 2.613] | [ 1.885, 2.918] | [-1.294, 0.419] | [ 0.998, 1.658] | [ 1.404, 2.213] | [-0.981, 0.035] |
| | [ 1.150, 2.876] | [ 1.761, 3.163] | [-1.570, 0.689] | [ 0.918, 1.756] | [ 1.286, 2.334] | [-1.141, 0.183] |
| Work Hours | 2.676*** | 2.048*** | 0.628*** | 1.442*** | 1.399*** | 0.043 |
| | [ 2.413, 2.966] | [ 1.838, 2.264] | [ 0.288, 0.990] | [ 1.283, 1.601] | [ 1.208, 1.574] | [-0.197, 0.292] |
| | [ 2.361, 3.030] | [ 1.790, 2.305] | [ 0.228, 1.074] | [ 1.237, 1.628] | [ 1.174, 1.610] | [-0.241, 0.344] |
| | [ 2.266, 3.151] | [ 1.716, 2.381] | [ 0.070, 1.245] | [ 1.178, 1.694] | [ 1.093, 1.669] | [-0.356, 0.453] |
| Observations | 443 | 467 | | 467 | 420 | |

Note: Point estimates are from a rank-ordered logit estimated on the full 2020 sample passing attention checks (unweighted). Parental status defined as having children under 18. "Difference" is Parents minus No Children. The 90%, 95%, and 99% CIs are the 5th/95th, 2.5th/97.5th, and 0.5th/99.5th percentiles of the bootstrap distribution (3,000 replications). Significance based on whether bootstrap CIs exclude zero: *** $p < 0.01$, ** $p < 0.05$, * $p < 0.10$.

Table A.4: Change in Women's WTP from 2020 to 2023, by Parental Status (Children <18)

| | With Children Under 18 | | | No Children Under 18 | | |
|---|---|---|---|---|---|---|
| | 2020 | 2023 | Difference | 2020 | 2023 | Difference |
| | (1) | (2) | (1)−(2) | (3) | (4) | (3)−(4) |
| Flexible Hours | -2.143*** | -0.389 | -1.755** | -0.435 | 0.130 | -0.565 |
| | [-3.656, -1.024] | [-1.639, 0.829] | [-3.474, -0.339] | [-1.222, 0.421] | [-0.494, 0.789] | [-1.387, 0.283] |
| | [-4.051, -0.763] | [-1.841, 1.058] | [-3.882, -0.110] | [-1.412, 0.586] | [-0.617, 0.927] | [-1.574, 0.471] |
| | [-4.851, -0.387] | [-2.331, 1.598] | [-4.824, 0.350] | [-1.740, 0.888] | [-0.866, 1.221] | [-1.947, 0.780] |
| Remote | -12.977*** | -11.100*** | -1.877 | -9.193*** | -6.726*** | -2.467 |
| | [-18.062, -9.743] | [-15.061, -8.397] | [-6.566, 2.217] | [-12.061, -7.018] | [-8.610, -5.124] | [-5.356, 0.004] |
| | [-19.143, -9.251] | [-16.032, -7.909] | [-7.764, 3.111] | [-12.848, -6.604] | [-9.048, -4.878] | [-6.098, 0.382] |
| | [-22.750, -8.188] | [-18.186, -7.030] | [-10.385, 4.876] | [-14.199, -6.103] | [-9.896, -4.387] | [-7.304, 1.361] |
| Part-time | -16.890*** | -16.178*** | -0.712 | -12.871*** | -10.072*** | -2.800 |
| | [-23.745, -11.762] | [-21.917, -11.679] | [-7.291, 5.467] | [-16.615, -9.980] | [-13.117, -7.265] | [-6.058, 0.055] |
| | [-25.761, -11.100] | [-23.314, -10.766] | [-8.900, 6.591] | [-17.433, -9.357] | [-13.680, -6.778] | [-6.735, 0.677] |
| | [-29.898, -9.467] | [-26.363, -9.138] | [-12.237, 8.973] | [-19.332, -8.468] | [-15.164, -5.801] | [-8.121, 1.895] |
| Layoff | 2.469*** | 1.048** | 1.421** | 3.049*** | 1.589*** | 1.460** |
| | [1.563, 3.901] | [0.286, 1.984] | [0.411, 2.673] | [2.116, 4.290] | [0.928, 2.291] | [0.484, 2.617] |
| | [1.409, 4.223] | [0.161, 2.196] | [0.211, 2.929] | [1.970, 4.514] | [0.806, 2.457] | [0.284, 2.916] |
| | [1.117, 4.942] | [-0.049, 2.673] | [-0.083, 3.538] | [1.667, 5.077] | [0.614, 2.715] | [-0.082, 3.438] |
| Work Hours | 2.832*** | 2.606*** | 0.225 | 2.175*** | 2.194*** | -0.020 |
| | [2.333, 3.463] | [2.042, 3.209] | [-0.374, 0.852] | [1.744, 2.630] | [1.845, 2.572] | [-0.448, 0.405] |
| | [2.234, 3.631] | [1.948, 3.373] | [-0.489, 0.967] | [1.660, 2.708] | [1.783, 2.647] | [-0.541, 0.467] |
| | [2.050, 3.937] | [1.736, 3.658] | [-0.694, 1.324] | [1.488, 2.939] | [1.647, 2.826] | [-0.708, 0.638] |
| Observations | 137 | 137 | | 139 | 139 | |

Note: Point estimates are from a rank-ordered logit estimated on the consistent sample of women (unweighted). Parental status defined as having children under 18. The 90%, 95%, and 99% CIs are the 5th/95th, 2.5th/97.5th, and 0.5th/99.5th percentiles of the bootstrap distribution (3,000 replications). Significance based on whether bootstrap CIs exclude zero.

Table A.5: Change in Women's WTP from 2020 to 2023, by Parental Status (Children <6)

| | With Children Under 6 | | | No Children Under 6 | | |
|---|---|---|---|---|---|---|
| | 2020 | 2023 | Difference | 2020 | 2023 | Difference |
| | (1) | (2) | (1)−(2) | (3) | (4) | (3)−(4) |
| Flexible Hours | -3.058*** | -0.462 | -2.596** | -0.706 | 0.011 | -0.717 |
| | [-6.927, -1.301] | [-1.995, 1.135] | [-6.823, -0.418] | [-1.485, 0.009] | [-0.656, 0.663] | [-1.512, 0.040] |
| | [-8.857, -1.012] | [-2.339, 1.397] | [-8.302, -0.039] | [-1.626, 0.185] | [-0.763, 0.783] | [-1.665, 0.176] |
| | [-12.204, -0.458] | [-2.898, 1.979] | [-12.487, 0.672] | [-1.933, 0.444] | [-0.959, 1.029] | [-1.941, 0.495] |
| Remote | -11.173*** | -6.854*** | -4.319* | -10.785*** | -8.692*** | -2.092 |
| | [-20.061, -7.015] | [-11.051, -3.824] | [-12.132, -0.217] | [-13.680, -8.601] | [-10.740, -7.071] | [-4.886, 0.361] |
| | [-24.324, -6.481] | [-11.871, -3.315] | [-15.550, 0.495] | [-14.293, -8.266] | [-11.205, -6.795] | [-5.557, 0.824] |
| | [-36.508, -5.435] | [-13.908, -2.641] | [-27.308, 2.415] | [-16.016, -7.478] | [-12.460, -6.305] | [-6.785, 1.613] |
| Part-time | -14.163*** | -11.605*** | -2.557 | -14.821*** | -12.670*** | -2.151 |
| | [-26.297, -7.254] | [-18.074, -6.006] | [-14.046, 5.282] | [-18.528, -11.687] | [-15.835, -9.955] | [-5.541, 0.990] |
| | [-30.497, -6.170] | [-19.161, -4.907] | [-18.108, 6.697] | [-19.340, -11.180] | [-16.584, -9.479] | [-6.326, 1.649] |
| | [-45.950, -4.040] | [-21.703, -2.415] | [-30.552, 10.020] | [-20.859, -10.230] | [-18.195, -8.594] | [-7.671, 3.072] |
| Layoff | 2.855*** | 0.374 | 2.480*** | 2.694*** | 1.487*** | 1.207*** |
| | [1.371, 5.898] | [-0.535, 1.525] | [0.877, 5.403] | [1.969, 3.659] | [0.959, 2.089] | [0.442, 2.088] |
| | [1.144, 7.297] | [-0.718, 1.760] | [0.549, 6.495] | [1.822, 3.893] | [0.859, 2.191] | [0.316, 2.289] |
| | [0.727, 12.846] | [-1.075, 2.314] | [0.034, 12.254] | [1.601, 4.335] | [0.662, 2.439] | [0.099, 2.670] |
| Work Hours | 2.712*** | 2.948*** | -0.236 | 2.408*** | 2.231*** | 0.178 |
| | [1.903, 3.795] | [2.111, 3.823] | [-1.166, 0.869] | [2.036, 2.792] | [1.900, 2.580] | [-0.199, 0.553] |
| | [1.707, 4.066] | [1.927, 3.960] | [-1.357, 1.065] | [1.947, 2.875] | [1.838, 2.653] | [-0.285, 0.622] |
| | [1.202, 5.096] | [1.608, 4.388] | [-1.766, 1.785] | [1.828, 3.037] | [1.724, 2.786] | [-0.403, 0.797] |
| Observations | 45 | 45 | | 231 | 231 | |

Note: Point estimates are from a rank-ordered logit estimated on the consistent sample of women (unweighted). Parental status defined as having children under 6. The 90%, 95%, and 99% CIs are the 5th/95th, 2.5th/97.5th, and 0.5th/99.5th percentiles of the bootstrap distribution (3,000 replications). Significance based on whether bootstrap CIs exclude zero.

Table A.6: Change in Men's WTP from 2020 to 2023, by Parental Status (Children <18)

| | With Children Under 18 | | | No Children Under 18 | | |
|---|---|---|---|---|---|---|
| | 2020 | 2023 | Difference | 2020 | 2023 | Difference |
| | (1) | (2) | (1)−(2) | (3) | (4) | (3)−(4) |
| Flexible Hours | -0.426 | -0.462* | 0.036 | 0.477 | 0.355 | 0.122 |
| | [-0.836, 0.006] | [-0.882, -0.019] | [-0.417, 0.516] | [-0.181, 1.261] | [-0.202, 0.925] | [-0.581, 0.877] |
| | [-0.910, 0.083] | [-0.962, 0.059] | [-0.534, 0.609] | [-0.279, 1.409] | [-0.291, 1.056] | [-0.751, 1.028] |
| | [-1.076, 0.235] | [-1.124, 0.225] | [-0.789, 0.779] | [-0.483, 1.774] | [-0.485, 1.309] | [-0.990, 1.254] |
| Remote | -5.884*** | -5.639*** | -0.245 | -6.092*** | -5.592*** | -0.500 |
| | [-7.064, -4.886] | [-6.760, -4.677] | [-1.448, 0.990] | [-7.406, -4.997] | [-6.886, -4.547] | [-1.961, 0.882] |
| | [-7.303, -4.705] | [-6.998, -4.517] | [-1.723, 1.232] | [-7.671, -4.812] | [-7.195, -4.295] | [-2.239, 1.153] |
| | [-7.806, -4.345] | [-7.413, -4.221] | [-2.183, 1.702] | [-8.268, -4.431] | [-7.728, -3.870] | [-2.766, 1.671] |
| Part-time | -6.007*** | -6.121*** | 0.114 | -4.889*** | -5.863*** | 0.974 |
| | [-7.636, -4.443] | [-7.872, -4.522] | [-1.692, 1.902] | [-6.711, -3.104] | [-7.751, -4.042] | [-1.343, 3.258] |
| | [-7.942, -4.125] | [-8.226, -4.205] | [-2.096, 2.241] | [-7.109, -2.743] | [-8.131, -3.704] | [-1.766, 3.701] |
| | [-8.593, -3.508] | [-9.041, -3.630] | [-2.690, 2.931] | [-7.850, -1.893] | [-9.061, -3.052] | [-2.717, 4.516] |
| Layoff | 1.164*** | 0.914*** | 0.251 | 1.786*** | 1.096*** | 0.690* |
| | [0.723, 1.670] | [0.582, 1.289] | [-0.169, 0.720] | [1.273, 2.416] | [0.590, 1.629] | [0.106, 1.374] |
| | [0.648, 1.776] | [0.518, 1.381] | [-0.245, 0.815] | [1.189, 2.555] | [0.492, 1.734] | [-0.022, 1.523] |
| | [0.513, 1.990] | [0.392, 1.566] | [-0.414, 1.031] | [1.021, 2.816] | [0.313, 1.983] | [-0.264, 1.830] |
| Work Hours | 1.497*** | 1.492*** | 0.005 | 1.602*** | 1.638*** | -0.036 |
| | [1.258, 1.728] | [1.254, 1.717] | [-0.204, 0.234] | [1.280, 1.898] | [1.309, 1.949] | [-0.394, 0.300] |
| | [1.221, 1.771] | [1.207, 1.755] | [-0.255, 0.280] | [1.226, 1.967] | [1.249, 2.009] | [-0.463, 0.356] |
| | [1.122, 1.848] | [1.069, 1.828] | [-0.340, 0.374] | [1.103, 2.080] | [1.108, 2.142] | [-0.578, 0.545] |
| Observations | 174 | 174 | | 143 | 143 | |

Note: Point estimates are from a rank-ordered logit estimated on the consistent sample of men (unweighted). Parental status defined as having children under 18. The 90%, 95%, and 99% CIs are the 5th/95th, 2.5th/97.5th, and 0.5th/99.5th percentiles of the bootstrap distribution (3,000 replications). Significance based on whether bootstrap CIs exclude zero.

Table A.7: Change in Men's WTP from 2020 to 2023, by Parental Status (Children <6)

| | With Children Under 6 | | | No Children Under 6 | | |
|---|---|---|---|---|---|---|
| | 2020 | 2023 | Difference | 2020 | 2023 | Difference |
| | (1) | (2) | (1)−(2) | (3) | (4) | (3)−(4) |
| Flexible Hours | -0.863** | -0.783** | -0.080 | 0.319 | 0.141 | 0.178 |
| | [-1.426, -0.301] | [-1.440, -0.131] | [-0.717, 0.553] | [-0.131, 0.825] | [-0.244, 0.563] | [-0.321, 0.662] |
| | [-1.530, -0.196] | [-1.577, -0.005] | [-0.861, 0.678] | [-0.214, 0.933] | [-0.311, 0.650] | [-0.417, 0.780] |
| | [-1.749, 0.072] | [-1.872, 0.236] | [-1.176, 0.980] | [-0.373, 1.153] | [-0.483, 0.813] | [-0.631, 0.964] |
| Remote | -5.734*** | -5.822*** | 0.088 | -6.131*** | -5.602*** | -0.529 |
| | [-7.285, -4.427] | [-7.718, -4.367] | [-1.450, 1.871] | [-7.124, -5.223] | [-6.522, -4.753] | [-1.677, 0.608] |
| | [-7.662, -4.191] | [-8.158, -4.095] | [-1.734, 2.222] | [-7.367, -5.053] | [-6.700, -4.614] | [-1.876, 0.858] |
| | [-8.425, -3.637] | [-9.198, -3.475] | [-2.331, 2.955] | [-7.924, -4.753] | [-7.030, -4.356] | [-2.350, 1.261] |
| Part-time | -6.129*** | -7.480*** | 1.350 | -5.392*** | -5.527*** | 0.136 |
| | [-8.580, -3.894] | [-10.268, -4.894] | [-1.671, 4.210] | [-6.818, -3.961] | [-6.990, -4.144] | [-1.564, 1.845] |
| | [-9.105, -3.515] | [-10.906, -4.440] | [-2.268, 4.899] | [-7.091, -3.653] | [-7.258, -3.868] | [-1.879, 2.157] |
| | [-10.463, -2.732] | [-12.201, -3.480] | [-3.887, 6.105] | [-7.578, -3.120] | [-7.791, -3.299] | [-2.468, 2.714] |
| Layoff | 1.068*** | 0.725** | 0.344 | 1.586*** | 1.080*** | 0.505** |
| | [0.664, 1.700] | [0.159, 1.291] | [-0.209, 1.112] | [1.175, 2.068] | [0.722, 1.448] | [0.092, 0.997] |
| | [0.596, 1.832] | [0.014, 1.422] | [-0.316, 1.289] | [1.090, 2.178] | [0.657, 1.541] | [0.012, 1.097] |
| | [0.411, 2.107] | [-0.281, 1.759] | [-0.527, 1.627] | [0.960, 2.346] | [0.514, 1.663] | [-0.141, 1.250] |
| Work Hours | 1.645*** | 1.499*** | 0.147 | 1.482*** | 1.558*** | -0.077 |
| | [1.323, 1.949] | [1.142, 1.841] | [-0.192, 0.492] | [1.244, 1.717] | [1.335, 1.788] | [-0.311, 0.160] |
| | [1.250, 2.001] | [1.064, 1.908] | [-0.262, 0.570] | [1.204, 1.754] | [1.285, 1.825] | [-0.361, 0.207] |
| | [1.132, 2.129] | [0.887, 2.036] | [-0.370, 0.708] | [1.111, 1.843] | [1.198, 1.896] | [-0.441, 0.297] |
| Observations | 82 | 82 | | 235 | 235 | |

Note: Point estimates are from a rank-ordered logit estimated on the consistent sample of men (unweighted). Parental status defined as having children under 6. The 90%, 95%, and 99% CIs are the 5th/95th, 2.5th/97.5th, and 0.5th/99.5th percentiles of the bootstrap distribution (3,000 replications). Significance based on whether bootstrap CIs exclude zero.

Table A.8: Willingness to Pay Under Hypothetical Childcare Constraints, 2020

| | Women | | | Men | | |
|---|---|---|---|---|---|---|
| | Constraint | No Constraint | Difference | Constraint | No Constraint | Difference |
| | (1) | (2) | (1)−(2) | (3) | (4) | (3)−(4) |
| Flexible Hours | -3.293*** | -1.702*** | -1.591** | -1.109*** | -0.076 | -1.034*** |
| | [-5.133, -1.853] | [-2.938, -0.685] | [-3.164, -0.355] | [-1.764, -0.478] | [-0.536, 0.457] | [-1.685, -0.454] |
| | [-5.525, -1.615] | [-3.143, -0.504] | [-3.557, -0.121] | [-1.897, -0.346] | [-0.637, 0.558] | [-1.827, -0.343] |
| | [-6.649, -1.159] | [-3.677, -0.215] | [-4.525, 0.242] | [-2.177, -0.101] | [-0.809, 0.744] | [-2.160, -0.149] |
| Remote | -21.584*** | -16.044*** | -5.540* | -7.461*** | -6.735*** | -0.727 |
| | [-29.045, -16.706] | [-21.151, -12.443] | [-11.712, -0.605] | [-9.027, -6.113] | [-8.303, -5.513] | [-2.104, 0.664] |
| | [-31.022, -15.952] | [-22.725, -11.957] | [-13.066, 0.491] | [-9.405, -5.819] | [-8.630, -5.282] | [-2.338, 0.944] |
| | [-35.446, -14.930] | [-26.094, -11.130] | [-16.712, 2.735] | [-10.061, -5.318] | [-9.387, -4.816] | [-2.953, 1.483] |
| Part-time | -27.658*** | -20.838*** | -6.819* | -7.028*** | -4.843*** | -2.185* |
| | [-36.804, -21.224] | [-28.026, -15.612] | [-14.010, -0.703] | [-9.318, -4.888] | [-6.711, -3.040] | [-4.113, -0.262] |
| | [-39.043, -20.307] | [-30.000, -14.819] | [-15.854, 0.650] | [-9.882, -4.503] | [-7.089, -2.688] | [-4.562, 0.100] |
| | [-43.050, -18.441] | [-33.891, -13.275] | [-19.424, 2.901] | [-10.818, -3.764] | [-7.849, -1.936] | [-5.491, 0.691] |
| Layoff | 1.520*** | 2.454*** | -0.934 | 1.154*** | 1.612*** | -0.457 |
| | [0.650, 2.877] | [1.473, 3.853] | [-1.977, 0.045] | [0.721, 1.734] | [1.194, 2.192] | [-0.956, 0.039] |
| | [0.523, 3.185] | [1.326, 4.162] | [-2.173, 0.235] | [0.650, 1.858] | [1.124, 2.327] | [-1.070, 0.144] |
| | [0.201, 3.879] | [0.997, 4.875] | [-2.648, 0.726] | [0.500, 2.064] | [1.013, 2.586] | [-1.297, 0.330] |
| Work Hours | 2.986*** | 2.606*** | 0.381 | 1.409*** | 1.267*** | 0.142 |
| | [2.309, 3.842] | [2.064, 3.200] | [-0.154, 1.033] | [1.119, 1.684] | [0.985, 1.526] | [-0.111, 0.396] |
| | [2.208, 4.074] | [1.945, 3.359] | [-0.276, 1.217] | [1.050, 1.730] | [0.915, 1.561] | [-0.156, 0.447] |
| | [1.998, 4.518] | [1.724, 3.635] | [-0.473, 1.527] | [0.941, 1.821] | [0.756, 1.677] | [-0.256, 0.538] |
| Observations | 187 | 187 | | 165 | 165 | |

Note: Point estimates are from a rank-ordered logit estimated on the full 2020 sample of parents assigned to the hypothetical constraint block (unweighted). The 90%, 95%, and 99% CIs are the 5th/95th, 2.5th/97.5th, and 0.5th/99.5th percentiles of the bootstrap distribution (3,000 replications). Significance based on whether bootstrap CIs exclude zero.

Table A.9: Correlates of Attrition

| | **Dep Var:** Attrition | | | |
|---|---|---|---|---|
| | (1) | (2) | (3) | (4) |
| | All | Women | Men | Diff (F-M) |
| Female | 0.065*** | | | |
| | (0.024) | | | |
| Age | 0.005*** | 0.003* | 0.006** | -0.002 |
| | (0.001) | (0.002) | (0.002) | (0.003) |
| Married | 0.045* | 0.061* | 0.030 | 0.031 |
| | (0.026) | (0.034) | (0.042) | (0.054) |
| Child under 18 | -0.040 | -0.035 | -0.040 | 0.005 |
| | (0.027) | (0.036) | (0.041) | (0.054) |
| Child under 6 | 0.059* | 0.076 | 0.049 | 0.026 |
| | (0.033) | (0.047) | (0.049) | (0.067) |
| College | -0.081*** | -0.024 | -0.138*** | 0.114** |
| | (0.026) | (0.035) | (0.038) | (0.051) |
| White | 0.007 | -0.037 | 0.063 | -0.100* |
| | (0.029) | (0.038) | (0.046) | (0.059) |
| Employed | 0.007 | 0.059 | -0.074 | 0.132** |
| | (0.032) | (0.041) | (0.053) | (0.067) |
| Income | 0.000 | -0.001 | 0.001* | -0.001* |
| | (0.000) | (0.000) | (0.000) | (0.001) |
| Midwest | -0.014 | -0.039 | 0.000 | -0.039 |
| | (0.034) | (0.046) | (0.050) | (0.068) |
| Northeast | 0.015 | -0.002 | 0.027 | -0.029 |
| | (0.035) | (0.049) | (0.051) | (0.071) |
| South | 0.053* | -0.001 | 0.100** | -0.101* |
| | (0.030) | (0.041) | (0.044) | (0.061) |
| Observations | 1,797 | 910 | 887 | 1,797 |
| Mean Dep. Var. | 0.670 | 0.697 | 0.643 | 0.054 |

Note: Linear probability models. Attrition indicator $= 1$ if the respondent did not answer the 2023 survey or failed attention/consistency screens in the 2023 survey. Columns (1) and (4) pools respondents; columns (2)–(3) are by gender; column (4) reports female–male coefficient differences from a fully saturated model. Robust standard errors in parentheses. * $p < 0.10$, ** $p < 0.05$, *** $p < 0.01$.

Table A.10: Triple Difference: Gender Gap in the Parent vs. Non-Parent Change in WTP, 2020–2023 (Children Under 18, Consistent Sample, Unweighted). DiD = 2020–2023 change in WTP for parents minus non-parents, within gender. Observations = consistent-sample respondents (parents + non-parents).

| | Women: DiD | Men: DiD | DDD |
|---|---|---|---|
| | (1) | (2) | (1)−(2) |
| Flexible Hours | -1.190 | -0.086 | -1.104 |
| | [-3.144, 0.425] | [-0.969, 0.758] | [-3.186, 0.781] |
| | [-3.570, 0.749] | [-1.149, 0.941] | [-3.694, 1.127] |
| | [-4.451, 1.351] | [-1.515, 1.260] | [-4.615, 1.825] |
| Remote | 0.590 | 0.255 | 0.335 |
| | [-4.769, 5.527] | [-1.626, 2.159] | [-5.370, 5.773] |
| | [-6.024, 6.517] | [-2.027, 2.518] | [-6.569, 6.840] |
| | [-8.139, 8.540] | [-2.870, 3.210] | [-9.007, 8.782] |
| Part-time | 2.088 | -0.860 | 2.948 |
| | [-5.272, 9.071] | [-3.727, 2.069] | [-4.925, 10.372] |
| | [-6.548, 10.402] | [-4.306, 2.647] | [-6.179, 11.648] |
| | [-10.238, 13.200] | [-5.396, 3.745] | [-10.122, 15.114] |
| Layoff | -0.039 | -0.439 | 0.400 |
| | [-1.597, 1.533] | [-1.273, 0.313] | [-1.333, 2.179] |
| | [-1.861, 1.882] | [-1.424, 0.491] | [-1.606, 2.547] |
| | [-2.541, 2.439] | [-1.733, 0.802] | [-2.275, 3.094] |
| Work Hours | 0.245 | 0.041 | 0.204 |
| | [-0.493, 1.008] | [-0.360, 0.473] | [-0.603, 1.066] |
| | [-0.644, 1.162] | [-0.444, 0.553] | [-0.791, 1.262] |
| | [-0.983, 1.461] | [-0.623, 0.682] | [-1.169, 1.527] |
| Observations | 276 | 317 | |

# B Construction of Hypothetical Job Offers

Before the hypothetical job offers experiment in the initial survey wave, we collect information on respondents' occupation, annual earnings, work hours per week, and scheduling flexibility in their current or most recent job. We construct personalized hypothetical job offers by randomizing job attributes around these respondent-specific anchors. If the person has not worked for more than two years, we use the average job characteristics of people of the same gender and education as the anchor. The construction of each attribute is as follows.

**Earnings.** We calculate respondents' actual hourly wage based on their reported annual earnings and work hours per week, and then multiply by a scalar drawn from the set $\{0.80, 0.85, 0.90, 0.95, 1.00, 1.05, 1.10, 1.15, 1.20\}$. If the resulting wage falls below the federal minimum wage ($7.25/hour), we use $7.25 instead. Annual earnings for each hypothetical job are calculated as the hourly wage times weekly hours times 52.

**Work hours.** Average weekly hours are drawn from the set $\{35, 40, 45, 50, 55, 60\}$.

**Remote work.** We classify occupations into three groups based on the share of hours worked at home in the American Time Use Survey (ATUS): low-remote occupations ($\leq 5\%$ of hours at home), which receive offers from $\{0, 5, 10\}\%$; moderate-remote occupations (6–15%), from $\{0, 5, 10, 20, 30\}\%$; and high-remote occupations ($> 15\%$), from $\{0, 5, 10, 20, 30, 40, 50\}\%$. In practice, all job offers draw a remote work share from a common pool of $\{5, 10, 20, 30, 40, 50\}$ percent, with a 20 percent probability of offering no remote work. The drawn value is then rescaled to the occupation group's feasible range. Table A.11 reports the mapping from occupation to feasible remote work shares and baseline layoff risk.

**Scheduling flexibility.** Each hypothetical job has a 20 percent probability of offering no scheduling flexibility and an 80 percent probability of offering some flexibility. If flexibility is offered, the job adds or subtracts flexibility relative to the respondent's current level, drawn from $\{-20, -10, -5, 0, +5, +10, +20\}$ percentage points, capped at 100%.

**Layoff risk.** We use occupation to infer the baseline probability of job loss and introduce random variation around this occupation-specific baseline.

**Part-time.** Randomly assigned as available or not. Part-time is defined as working fewer than 35 hours per week at the same hourly wage.

For each respondent, 10 hypothetical job choice scenarios were created, each consisting of three job offers. Five were randomly selected and presented in random order. The same five scenarios and job profiles were used across waves, ensuring that any change in rankings reflects changes in preferences or constraint environments, not changes in the choice set.

Table A.11: Feasible Remote Work Share and Baseline Layoff Risk by Occupation

| **Occupation** | **Remote work share (%)** | **Baseline layoff risk (%)** |
|---|---|---|
| Food preparation and serving | {0, 5, 10} | 10 |
| Production | {0, 5, 10} | 9 |
| Healthcare support | {0, 5, 10} | 6 |
| Transportation and material moving | {0, 5, 10} | 10 |
| Installation, maintenance, and repair | {0, 5, 10} | 5 |
| Building and grounds cleaning/maintenance | {0, 5, 10} | 10 |
| Construction and extraction | {0, 5, 10} | 15 |
| Armed Forces | {0, 5, 10} | 8 |
| Protective service | {0, 5, 10} | 3 |
| Farming, fishing, and forestry | {0, 5, 10, 20, 30} | 24 |
| Office and administrative support | {0, 5, 10, 20, 30} | 6 |
| Architecture and engineering | {0, 5, 10, 20, 30} | 3 |
| Life, physical, and social science | {0, 5, 10, 20, 30} | 3 |
| Healthcare practitioners and technical | {0, 5, 10, 20, 30} | 2 |
| Community and social service | {0, 5, 10, 20, 30} | 3 |
| Personal care and service | {0, 5, 10, 20, 30} | 6 |
| Sales and related | {0, 5, 10, 20, 30} | 4 |
| Business and financial operations | {0, 5, 10, 20, 30, 40, 50} | 3 |
| Legal | {0, 5, 10, 20, 30, 40, 50} | 2 |
| Management | {0, 5, 10, 20, 30, 40, 50} | 3 |
| Education, training, and library | {0, 5, 10, 20, 30, 40, 50} | 7 |
| Arts, design, entertainment, sports, media | {0, 5, 10, 20, 30, 40, 50} | 5 |
| Computer and mathematical science | {0, 5, 10, 20, 30, 40, 50} | 3 |

# C Estimation Details

We estimate the parameters of the utility specification in equation (**??**) by maximum likelihood under the Plackett–Luce model (Plackett, 1975). The Plackett–Luce model decomposes the probability of an observed complete ranking into a product of conditional logit probabilities over sequentially smaller choice sets. For example, the probability of observ-

ing ranking $C \succ A \succ B$ by individual $i$ in scenario $t$ is:

$$\Pr(C \succ A \succ B \mid it) = \frac{\exp(V^g_{iCt})}{\exp(V^g_{iAt}) + \exp(V^g_{iBt}) + \exp(V^g_{iCt})} \times \frac{\exp(V^g_{iAt})}{\exp(V^g_{iAt}) + \exp(V^g_{iBt})}, \tag{15}$$

where $V^g_{ijt} = \beta^g_0 \ln(I_{ijt}) + \beta^g_P P_{ijt} + \beta^g_h h_{ijt} + \beta^g_R R_{ijt} + \beta^g_L L_{ijt} + \beta^g_Q Q_{ijt}$ is the deterministic component of utility.

Let $r_{it}$ denote individual $i$'s ranking of the three hypothetical jobs in scenario $t$. We find the vector of parameters $\vec{\beta}^g = (\beta^g_0, \beta^g_P, \beta^g_h, \beta^g_R, \beta^g_L, \beta^g_Q)$ that maximizes the log-likelihood:

$$\log L(\vec{\beta}^g) = \sum_{i=1}^{N^g} \sum_{t=1}^{5} \log \Pr(r_{it} \mid it). \tag{16}$$

The group-specific WTP for each attribute is then computed as described in equation (**??**). Bootstrap confidence intervals are constructed by resampling individuals with replacement (preserving all scenario-level observations within each individual), re-estimating the model, and computing WTPs in each of 3,000 replications. The 90%, 95%, and 99% confidence intervals correspond to the 5th/95th, 2.5th/97.5th, and 0.5th/99.5th percentiles of the bootstrap distribution.

# D Attrition and Selection

Of the 1,797 attentive respondents in 2020, 593 (33 percent) participated in the 2023 wave and passed attention checks in both waves. Retention rates are 30 percent for women and 36 percent for men. We assess whether attrition is selective along two dimensions.

First, we compare baseline (2020) WTP estimates between the consistent sample and the attrition sample, separately by gender. For both women and men, WTP estimates in 2020 do not differ significantly between those who remain and those who attrit, for any of the five job attributes.

Second, we estimate a linear probability model predicting retention as a function of demographic characteristics. Women have a significantly lower retention rate. Attriting respondents are slightly younger and more educated. However, most selection patterns do not differ significantly by gender. The main exceptions are education and income: relative to men, women in the retained sample are less likely to have a college degree and have slightly higher income.

# E Unpaid-Work Responsibilities and WTP

This appendix provides complementary evidence on heterogeneity in WTP within parents according to the division and level of unpaid work. All measures are based on retrospective reports of housework and childcare hours in February 2020, collected in the 2020 survey. We use February 2020 rather than contemporaneous "last week" hours so that the classification predates the COVID-19 shock and is not itself a behavioral response to pandemic-era school and childcare disruptions. The sample is restricted to parents with a child under age 18 who are married or partnered and report the relevant hours for themselves and their spouse or partner.

## E.1 Construction of the unpaid-work measures

We consider three related cuts:

**Own share of unpaid work.** The respondent's share of the couple's combined housework and childcare hours,

$$s = \frac{\text{own hours}}{\text{own hours} + \text{spouse hours}},$$

classified as above versus at or below the median among respondents of the same gender. For women, an above-median share indicates that the respondent does more unpaid work relative to her spouse than the typical mother in the sample.

**Female partner does more.** An indicator equal to one when the female partner reports more housework and childcare hours than the male partner. This measure is restricted to heterosexual couples.

**Absolute unpaid-work hours.** The respondent's own level of housework plus childcare hours, classified as above versus at or below the median among respondents of the same gender. This is our preferred cut because it measures the absolute non-market workload faced by the respondent rather than how that workload is divided within the couple.

## E.2 Cross-sectional patterns in 2020

Figure A.12 and the accompanying table report the preferred specification based on absolute unpaid-work hours. Among mothers, WTP for scheduling flexibility is substantially

higher for those with above-median housework and childcare hours: 2.5 percent of annual earnings compared with 0.4 percent among mothers with below-median hours. The difference is 2.1 percentage points. The corresponding WTP for the part-time option is 17.5 percent versus 9.6 percent, a difference of 7.9 percentage points. Remote-work WTP is similar across the two groups. Among fathers, the differences in scheduling flexibility and remote work are small, while WTP for part-time work is also higher among those with above-median unpaid-work hours. These patterns are descriptive and do not isolate constraints from preferences, but they are consistent with heavier non-market workloads increasing the value of job arrangements that make time easier to reallocate.

Figure A.12: WTP in 2020 by own housework and childcare hours relative to the own-gender median (parents with a child under 18). The difference bar is above-median minus below-median within gender.

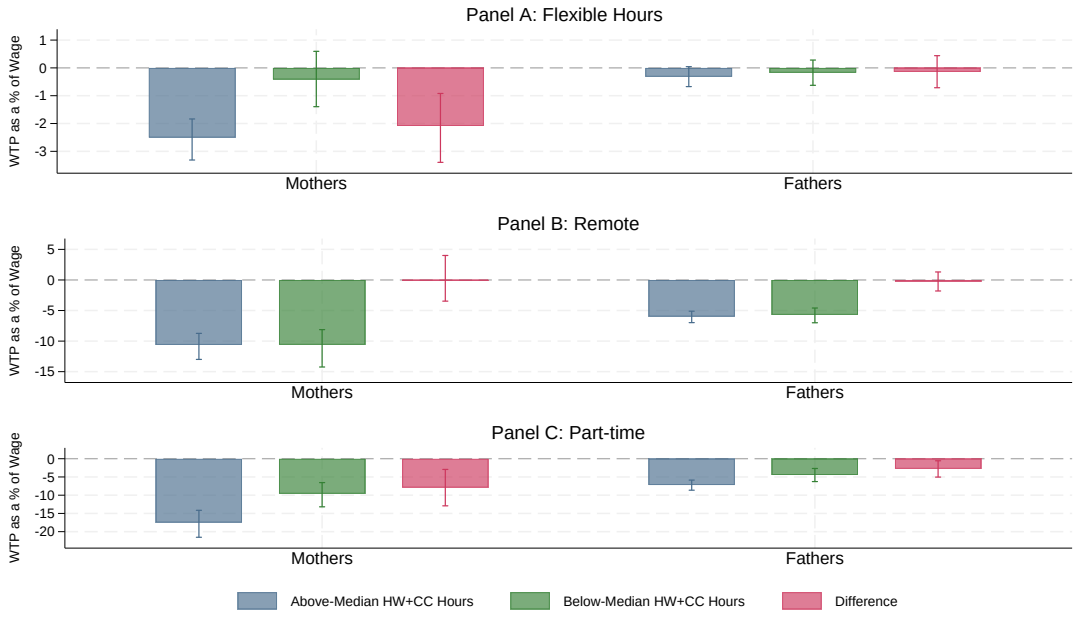


Table A.12: WTP in 2020: Parents by Own Housework+Childcare Hours, Feb 2020 (vs Own-Gender Median) (Inconsistent Sample, Unweighted)

| | Mothers | | | Fathers | | |
|---|---|---|---|---|---|---|
| | Above-Median HW+CC Hours (2020) | Below-Median HW+CC Hours (2020) | Difference | Above-Median HW+CC Hours (2020) | Below-Median HW+CC Hours (2020) | Difference |
| Flexible Hours | -2.505*** | -0.417 | -2.088*** | -0.318 | -0.175 | -0.143 |
| | [-3.312, -1.836] | [-1.394, 0.596] | [-3.396, -0.920] | [-0.672, 0.044] | [-0.626, 0.282] | [-0.713, 0.439] |
| | [-3.485, -1.724] | [-1.561, 0.816] | [-3.640, -0.667] | [-0.729, 0.122] | [-0.720, 0.361] | [-0.832, 0.567] |
| | [-3.853, -1.496] | [-1.984, 1.226] | [-4.068, -0.222] | [-0.861, 0.288] | [-0.879, 0.580] | [-1.069, 0.797] |
| Remote | -10.623*** | -10.597*** | -0.027 | -5.988*** | -5.702*** | -0.287 |
| | [-12.995, -8.738] | [-14.236, -8.125] | [-3.463, 4.003] | [-6.979, -5.104] | [-7.000, -4.590] | [-1.800, 1.309] |
| | [-13.542, -8.458] | [-15.088, -7.715] | [-4.126, 4.952] | [-7.155, -4.962] | [-7.265, -4.403] | [-2.067, 1.615] |
| | [-14.637, -7.936] | [-16.911, -6.939] | [-5.380, 6.972] | [-7.637, -4.666] | [-7.900, -3.972] | [-2.568, 2.217] |
| Part-time | -17.501*** | -9.594*** | -7.906** | -7.224*** | -4.463*** | -2.761** |
| | [-21.541, -14.146] | [-13.192, -6.550] | [-12.921, -2.940] | [-8.632, -5.863] | [-6.267, -2.679] | [-5.041, -0.563] |
| | [-22.352, -13.569] | [-14.172, -5.936] | [-13.970, -1.945] | [-8.857, -5.603] | [-6.566, -2.297] | [-5.490, -0.150] |
| | [-24.344, -12.502] | [-16.026, -4.970] | [-16.184, 0.102] | [-9.440, -5.147] | [-7.316, -1.645] | [-6.231, 0.885] |
| Layoff | 1.890*** | 1.488*** | 0.402 | 1.737*** | 1.051*** | 0.686* |
| | [1.284, 2.618] | [0.809, 2.404] | [-0.689, 1.414] | [1.311, 2.196] | [0.698, 1.502] | [0.063, 1.281] |
| | [1.178, 2.813] | [0.706, 2.668] | [-0.925, 1.578] | [1.240, 2.304] | [0.631, 1.600] | [-0.037, 1.398] |
| | [0.958, 3.114] | [0.509, 3.098] | [-1.400, 1.988] | [1.068, 2.496] | [0.467, 1.789] | [-0.279, 1.657] |
| Work Hours | 2.846*** | 2.470*** | 0.376 | 1.514*** | 1.370*** | 0.144 |
| | [2.483, 3.241] | [2.045, 2.894] | [-0.180, 0.946] | [1.299, 1.728] | [1.103, 1.623] | [-0.191, 0.495] |
| | [2.426, 3.338] | [1.978, 2.970] | [-0.300, 1.073] | [1.254, 1.767] | [1.053, 1.672] | [-0.264, 0.556] |
| | [2.295, 3.505] | [1.783, 3.152] | [-0.477, 1.338] | [1.167, 1.852] | [0.930, 1.764] | [-0.387, 0.720] |
| Observations | 278 | 134 | | 269 | 161 | |

For completeness, Figures A.13 and A.14 report the two alternative cuts based on the respondent's share of couple unpaid work and whether the female partner does more unpaid work. The patterns generally point in the same direction but are less sharp than those based on absolute hours.

Figure A.13: WTP in 2020 by own share of the couple's housework and childcare hours relative to the own-gender median.

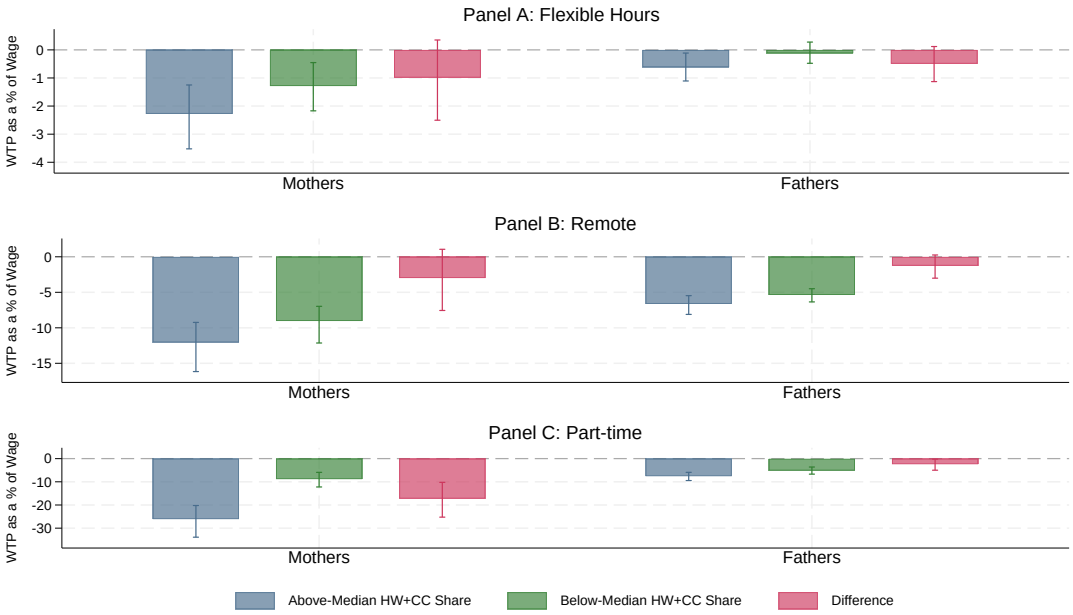
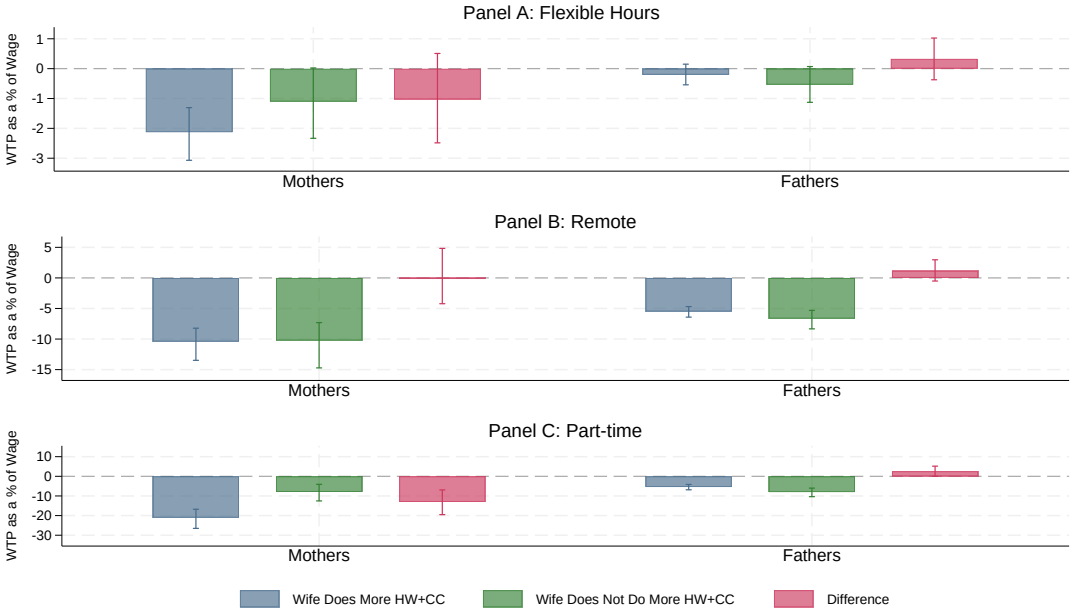



Figure A.14: WTP in 2020 by whether the female partner does more housework and childcare than the male partner.



## E.3 Changes over time

We also split the consistent panel using the same pre-pandemic unpaid-work measures. These comparisons do not reveal a clear or robust pattern in changes in WTP between 2020 and 2023. Figures A.15 and A.16 report the over-time results for the preferred absolute-hours cut. We therefore treat the unpaid-work evidence primarily as cross-sectional support for the mechanism and rely on the parental-status panel comparison and the childcare experiment for the paper's main identification.

Table A.13: Sample sizes for the absolute unpaid-work-hours cut in the consistent panel

| | Women (N) | Men (N) |
|---|---|---|
| Above-median hours | 91 | 96 |
| Below-median hours | 43 | 64 |

Figure A.15: Women: WTP over time by own housework and childcare hours relative to the women's median. Difference = 2020 − 2023.

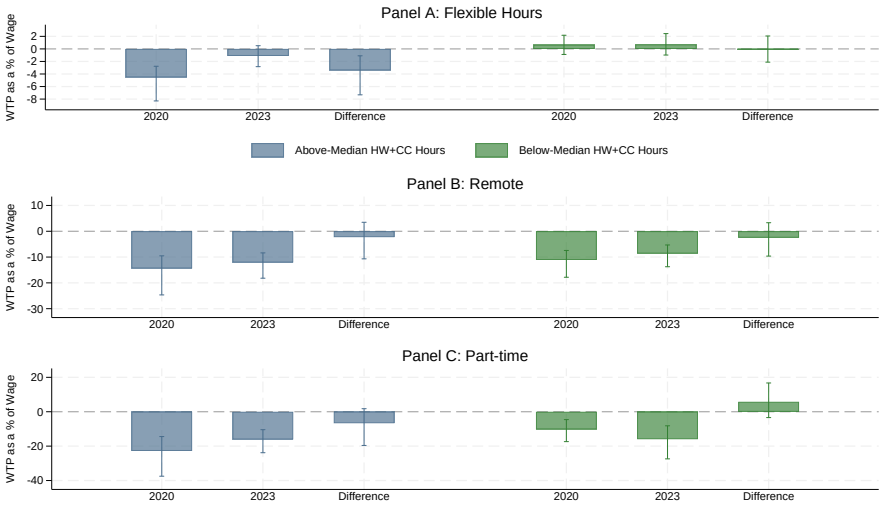
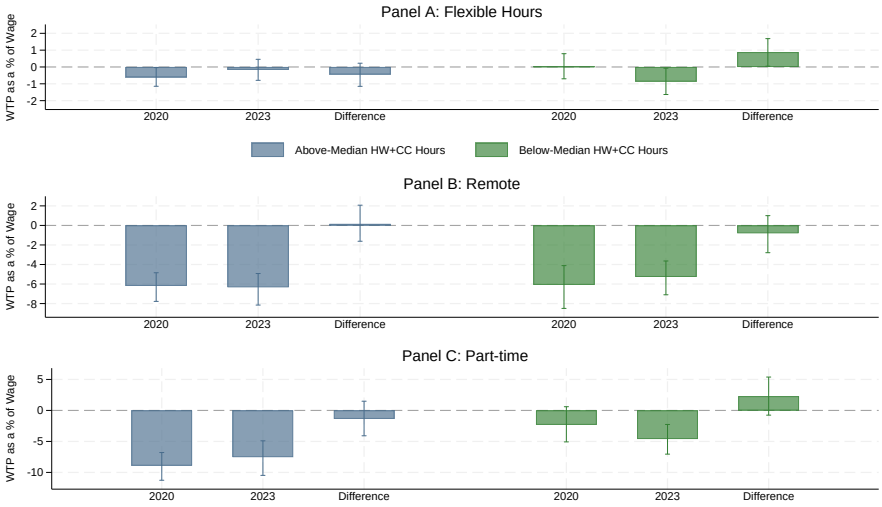


Figure A.16: Men: WTP over time by own housework and childcare hours relative to the men's median. Difference = 2020 − 2023.




# F Gender-Role Attitudes and Changes in Parents' WTP

This appendix presents exploratory evidence on whether changes in WTP between 2020 and 2023 vary with respondents' gender-role attitudes. We restrict the sample to parents with a child under age 18 who are present and attentive in both survey waves. Figure A.18 reports the results for women and Figure A.19 reports the results for men.

The patterns suggest larger declines in WTP for scheduling flexibility and remote work among women with more traditional gender-role attitudes. Among women classified as more traditional, WTP for scheduling flexibility declines by 2.3 percentage points between 2020 and 2023, while the corresponding change among more egalitarian women is close to zero. Remote-work WTP declines by 3.5 percentage points among more traditional women, although the estimate is not statistically precise. The corresponding differences are less apparent among men.

## F.1 Construction of the Gender-Attitude Index

In the 2023 survey, respondents answered five standard gender-role attitude statements (survey items Qgn6r1–r5), each on a 4-point agree/disagree scale (*Strongly agree* … *Strongly disagree*; a "Don't know" response was set to missing):

1. A working mother can establish just as warm and secure a relationship with her children as a mother who does not work.
2. A pre-school child is likely to suffer if his or her mother works.
3. Much better for everyone involved if the man is the achiever outside the home and the woman takes care of the home and family.
4. More important for a wife to help her husband's career than to have one herself.
5. If a woman earns more money than her husband, it's almost certain to cause problems.

Each item was recoded so that a higher value indicates a more liberal / egalitarian view (item 1 is worded in the egalitarian direction already; items 2–5 are traditionally worded and were reverse-coded). Each recoded item was then standardized (z-scored) over the full sample, and the **gender attitude index** is the respondent's mean across the five standardized items (the index is missing if the respondent did not answer or answered "don't know" to any of the five questions). The median of the gender-attitude index is computed using women and men pooled, including both parents and non-parents and respondents outside the consistent panel. The figures restrict the estimation sample to parents of a child under 18 in the consistent panel, defined as respondents present and attentive in both 2020 and 2023.

## F.2 Sample sizes

Respondent counts in the consistent (panel) sample underlying the figures below; because the same respondents are observed in both waves, N is identical in 2020 and 2023 for a given group.

Table A.14: Sample sizes, gender-attitude cut (complete cases, parents of a child under 18, consistent sample).

| | Women (N) | Men (N) |
|---|---|---|
| Liberal (above-median) | 58 | 75 |
| Conservative (at/below-median) | 57 | 78 |

## F.3 Cross-sectional differences in 2020

We first examine whether WTP differs by gender-role attitudes in the 2020 cross-section. Figure A.17 reports WTP for the three flexibility attributes separately for parents with above-median (more egalitarian) and at/below-median (more traditional) gender-role attitudes; the accompanying table reports the underlying estimates and confidence intervals. There is no clear cross-sectional pattern: within both women and men, WTP for flexibility is generally similar across the two attitude groups. We include these results for completeness and to make clear that the more informative heterogeneity appears in changes over time rather than in 2020 levels.

Figure A.17: WTP in 2020 by gender-attitude group (parents of a child under 18, complete cases, consistent sample).

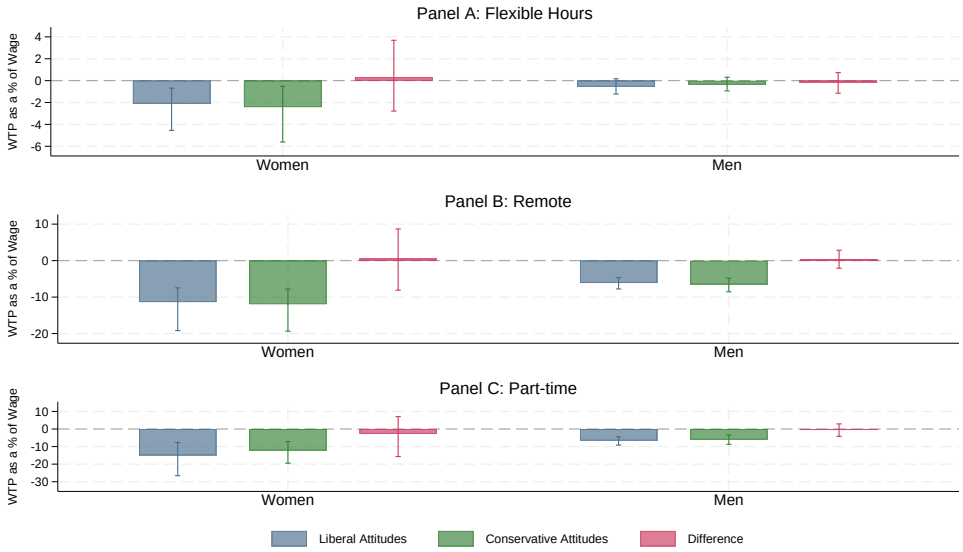


Table A.15: WTP in 2020: Above- vs Below-Median Gender Attitude Index (Complete Cases, Parents of a Child Under 18) (Consistent Sample, Unweighted)

| | Women | | | Men | | |
|---|---|---|---|---|---|---|
| | Liberal Attitudes (2020) | Conservative Attitudes (2020) | Difference | Liberal Attitudes (2020) | Conservative Attitudes (2020) | Difference |
| Flexible Hours | -2.115** | -2.432** | 0.317 | -0.555 | -0.362 | -0.192 |
| | [-4.549, -0.687] | [-5.610, -0.511] | [-2.783, 3.690] | [-1.225, 0.165] | [-0.938, 0.314] | [-1.152, 0.732] |
| | [-5.317, -0.411] | [-6.446, -0.165] | [-3.489, 4.421] | [-1.381, 0.288] | [-1.036, 0.426] | [-1.341, 0.901] |
| | [-7.755, 0.269] | [-8.336, 0.504] | [-5.388, 6.529] | [-1.671, 0.587] | [-1.328, 0.731] | [-1.865, 1.205] |
| Remote | -11.391*** | -11.999*** | 0.608 | -6.136*** | -6.520*** | 0.385 |
| | [-19.198, -7.474] | [-19.340, -7.777] | [-8.100, 8.697] | [-7.767, -4.666] | [-8.548, -4.809] | [-2.073, 2.856] |
| | [-21.890, -6.851] | [-21.989, -7.179] | [-10.681, 11.042] | [-8.144, -4.392] | [-9.061, -4.508] | [-2.521, 3.433] |
| | [-30.167, -5.817] | [-27.495, -6.157] | [-18.811, 17.089] | [-9.026, -3.990] | [-10.122, -4.040] | [-3.507, 4.614] |
| Part-time | -14.965*** | -12.187*** | -2.778 | -6.588*** | -6.024*** | -0.564 |
| | [-26.579, -7.685] | [-19.446, -7.101] | [-15.661, 7.033] | [-9.178, -4.389] | [-8.714, -3.425] | [-4.143, 2.903] |
| | [-30.577, -6.319] | [-21.099, -6.094] | [-19.237, 9.150] | [-9.699, -3.906] | [-9.317, -2.944] | [-4.702, 3.673] |
| | [-40.557, -4.381] | [-25.939, -4.087] | [-28.602, 13.823] | [-10.558, -3.172] | [-10.368, -2.249] | [-6.129, 4.796] |
| Layoff | 1.871*** | 2.364*** | -0.493 | 0.957*** | 1.493*** | -0.536 |
| | [0.773, 3.872] | [1.122, 4.489] | [-2.776, 1.875] | [0.365, 1.894] | [0.776, 2.205] | [-1.471, 0.639] |
| | [0.575, 4.512] | [0.883, 5.152] | [-3.456, 2.388] | [0.252, 2.110] | [0.622, 2.384] | [-1.664, 0.883] |
| | [0.182, 6.580] | [0.469, 6.558] | [-4.889, 4.312] | [0.055, 2.538] | [0.351, 2.718] | [-1.985, 1.324] |
| Work Hours | 2.891*** | 2.606*** | 0.286 | 1.494*** | 1.314*** | 0.180 |
| | [2.117, 3.984] | [1.958, 3.461] | [-0.868, 1.518] | [1.151, 1.809] | [0.898, 1.694] | [-0.327, 0.706] |
| | [1.968, 4.325] | [1.843, 3.695] | [-1.079, 1.837] | [1.079, 1.870] | [0.814, 1.743] | [-0.433, 0.806] |
| | [1.674, 5.258] | [1.585, 4.348] | [-1.640, 2.763] | [0.931, 1.994] | [0.627, 1.867] | [-0.661, 1.014] |
| Observations | 58 | 57 | | 75 | 78 | |

## F.4 Changes in WTP by gender-role attitudes

Figures A.18 and A.19 report the over-time estimates for women and men, respectively. The accompanying tables report the underlying WTP estimates and confidence intervals. In contrast to the small cross-sectional differences above, the more informative pattern is the differential change over time among women discussed in Section 5.2.

Figure A.18: Over-time WTP for women (parents of a child under 18 only), by gender-attitude group (complete cases, consistent sample). Difference = 2020 − 2023.

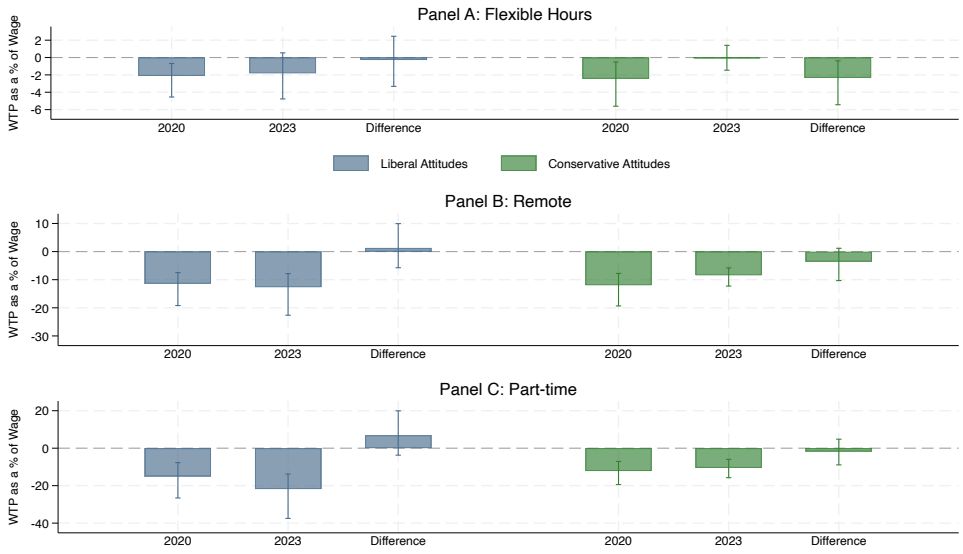


Table A.16: WTP over Time - Women: Above- vs Below-Median Gender Attitude Index (Complete Cases, Parents of a Child Under 18) (Consistent Sample, Unweighted)

| | Liberal Attitudes | | | Conservative Attitudes | | |
|---|---|---|---|---|---|---|
| | 2020 (W1) | 2023 (W3) | Difference (W1-W3) | 2020 (W1) | 2023 (W3) | Difference (W1-W3) |
| Flexible Hours | -2.115** | -1.832 | -0.284 | -2.432** | -0.099 | -2.333** |
| | [-4.549, -0.687] | [-4.769, 0.539] | [-3.323, 2.451] | [-5.610, -0.511] | [-1.461, 1.407] | [-5.442, -0.381] |
| | [-5.317, -0.411] | [-5.705, 0.983] | [-4.049, 3.320] | [-6.446, -0.165] | [-1.762, 1.795] | [-6.295, -0.011] |
| | [-7.755, 0.269] | [-7.782, 1.901] | [-5.865, 5.286] | [-8.336, 0.504] | [-2.362, 2.550] | [-8.132, 0.574] |
| Remote | -11.391*** | -12.695*** | 1.304 | -11.999*** | -8.462*** | -3.536 |
| | [-19.198, -7.474] | [-22.632, -7.834] | [-5.743, 9.955] | [-19.340, -7.777] | [-12.273, -5.795] | [-10.321, 1.170] |
| | [-21.890, -6.851] | [-26.157, -6.995] | [-7.847, 12.434] | [-21.989, -7.179] | [-13.276, -5.294] | [-12.243, 1.836] |
| | [-30.167, -5.817] | [-34.349, -5.647] | [-14.975, 20.335] | [-27.495, -6.157] | [-15.476, -4.391] | [-17.008, 3.586] |
| Part-time | -14.965*** | -21.828*** | 6.863 | -12.187*** | -10.454*** | -1.733 |
| | [-26.579, -7.685] | [-37.469, -13.830] | [-3.731, 19.929] | [-19.446, -7.101] | [-15.754, -5.970] | [-8.922, 4.798] |
| | [-30.577, -6.319] | [-41.778, -12.592] | [-6.196, 23.669] | [-21.099, -6.094] | [-17.123, -4.905] | [-10.825, 6.183] |
| | [-40.557, -4.381] | [-50.990, -10.345] | [-15.888, 33.787] | [-25.939, -4.087] | [-19.454, -3.119] | [-15.684, 9.295] |
| Layoff | 1.871*** | 1.143* | 0.728 | 2.364*** | 0.675 | 1.690** |
| | [0.773, 3.872] | [0.045, 2.948] | [-0.746, 2.347] | [1.122, 4.489] | [-0.266, 1.816] | [0.317, 3.653] |
| | [0.575, 4.512] | [-0.187, 3.374] | [-1.148, 2.816] | [0.883, 5.152] | [-0.436, 2.102] | [0.041, 4.152] |
| | [0.182, 6.580] | [-0.553, 5.004] | [-2.407, 4.367] | [0.469, 6.558] | [-0.763, 2.690] | [-0.507, 5.459] |
| Work Hours | 2.891*** | 2.663*** | 0.228 | 2.606*** | 2.554*** | 0.051 |
| | [2.117, 3.984] | [1.573, 4.020] | [-0.954, 1.405] | [1.958, 3.461] | [1.948, 3.272] | [-0.708, 0.839] |
| | [1.968, 4.325] | [1.383, 4.316] | [-1.300, 1.722] | [1.843, 3.695] | [1.823, 3.414] | [-0.857, 1.029] |
| | [1.674, 5.258] | [0.739, 5.305] | [-1.931, 2.541] | [1.585, 4.348] | [1.596, 3.704] | [-1.166, 1.567] |
| Observations | 58 | 58 | | 57 | 57 | |

Figure A.19: Over-time WTP for men (parents of a child under 18 only), by gender-attitude group (complete cases, consistent sample). Difference = 2020 − 2023.

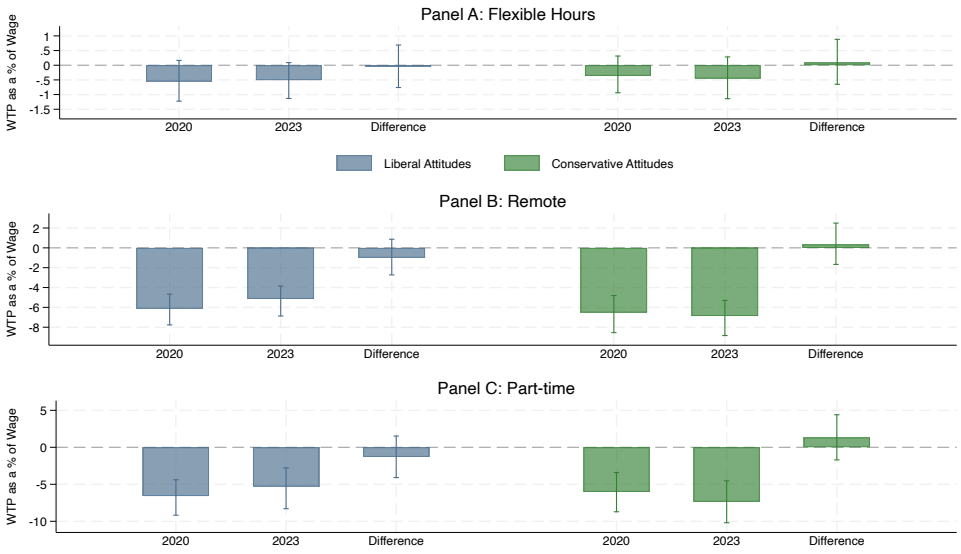


Table A.17: WTP over Time - Men: Above- vs Below-Median Gender Attitude Index (Complete Cases, Parents of a Child Under 18) (Consistent Sample, Unweighted)

| | Liberal Attitudes | | | Conservative Attitudes | | |
|---|---|---|---|---|---|---|
| | 2020 (W1) | 2023 (W3) | Difference (W1-W3) | 2020 (W1) | 2023 (W3) | Difference (W1-W3) |
| Flexible Hours | -0.555 | -0.510 | -0.044 | -0.362 | -0.452 | 0.090 |
| | [-1.225, 0.165] | [-1.132, 0.090] | [-0.761, 0.689] | [-0.938, 0.314] | [-1.142, 0.283] | [-0.651, 0.882] |
| | [-1.381, 0.288] | [-1.271, 0.220] | [-0.893, 0.835] | [-1.036, 0.426] | [-1.288, 0.443] | [-0.806, 1.011] |
| | [-1.671, 0.587] | [-1.519, 0.419] | [-1.159, 1.188] | [-1.328, 0.731] | [-1.625, 0.741] | [-1.145, 1.335] |
| Remote | -6.136*** | -5.144*** | -0.992 | -6.520*** | -6.867*** | 0.347 |
| | [-7.767, -4.666] | [-6.868, -3.851] | [-2.729, 0.869] | [-8.548, -4.809] | [-8.838, -5.296] | [-1.668, 2.492] |
| | [-8.144, -4.392] | [-7.327, -3.620] | [-3.135, 1.171] | [-9.061, -4.508] | [-9.295, -5.080] | [-2.063, 2.984] |
| | [-9.026, -3.990] | [-8.150, -3.161] | [-4.011, 1.925] | [-10.122, -4.040] | [-10.069, -4.490] | [-3.086, 3.730] |
| Part-time | -6.588*** | -5.300*** | -1.288 | -6.024*** | -7.348*** | 1.324 |
| | [-9.178, -4.389] | [-8.295, -2.779] | [-4.089, 1.526] | [-8.714, -3.425] | [-10.200, -4.527] | [-1.701, 4.402] |
| | [-9.699, -3.906] | [-9.150, -2.360] | [-4.735, 2.198] | [-9.317, -2.944] | [-10.741, -4.095] | [-2.319, 4.958] |
| | [-10.558, -3.172] | [-10.366, -1.468] | [-6.045, 3.392] | [-10.368, -2.249] | [-11.886, -2.792] | [-3.437, 6.552] |
| Layoff | 0.957*** | 0.808*** | 0.149 | 1.493*** | 1.007** | 0.487 |
| | [0.365, 1.894] | [0.379, 1.309] | [-0.368, 0.950] | [0.776, 2.205] | [0.354, 1.605] | [-0.301, 1.289] |
| | [0.252, 2.110] | [0.290, 1.454] | [-0.488, 1.125] | [0.622, 2.384] | [0.182, 1.741] | [-0.491, 1.481] |
| | [0.055, 2.538] | [0.095, 1.715] | [-0.703, 1.529] | [0.351, 2.718] | [-0.154, 2.066] | [-0.831, 1.827] |
| Work Hours | 1.494*** | 1.432*** | 0.061 | 1.314*** | 1.413*** | -0.099 |
| | [1.151, 1.809] | [1.033, 1.792] | [-0.311, 0.447] | [0.898, 1.694] | [1.054, 1.722] | [-0.422, 0.233] |
| | [1.079, 1.870] | [0.945, 1.865] | [-0.385, 0.536] | [0.814, 1.743] | [0.977, 1.779] | [-0.502, 0.292] |
| | [0.931, 1.994] | [0.792, 1.989] | [-0.520, 0.724] | [0.627, 1.867] | [0.836, 1.934] | [-0.615, 0.439] |
| Observations | 75 | 75 | | 78 | 78 | |