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## ► To cite this version:

Ariane Pailhé, Anne Solaz. Is there a wage cost for employees in family-friendly workplaces? The effect of different employer policies. *Gender, Work and Organization*, In press, 10.1111/gwao.12295 . hal-02082691

**HAL Id: hal-02082691**

**<https://hal.science/hal-02082691v1>**

Submitted on 29 Mar 2019

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# Is there a wage cost for employees in family-friendly workplaces? The effect of different employer policies

Ariane Pailhé  | Anne Solaz

Institut national d'études démographiques (INED)

## Correspondence

Ariane Pailhé, Institut national d'études démographiques (INED), 133 bd. Davout, 75020 Paris, France.

Email: ariane.pailhe@ined.fr

This article assesses the wage impact of different family-friendly employer policies: in-kind or in-cash child-related benefits and flexible work schedule arrangements. We use French matched employee–employer data with a rich set of indicators of family-friendly benefits, and we pay attention to the possible endogeneity of worker–employer matching. Our results show that the provision of in-cash or in-kind benefits is associated with higher wages for women, while flexible work schedules have no significant effect on wages. Our results lead us to reject the hypothesis of compensating wage differentials: women do not appear to face a trade-off between wages and a better work–life balance. Our findings are more in line with the enhancing productivity theory: in-kind benefits reduce the time devoted to household activities and alleviate conflict between professional life and family life, thereby improving women's work effort and productivity. This is not the case for flexible work arrangements, which may be perceived as negatively related to workers' commitment to their job.

## KEYWORDS

family-friendly employer policies, wages, gender, family pay gap, work–family

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## 1 | INTRODUCTION

Women are far more likely than men to report family-related reasons as criteria for choosing a job.<sup>1</sup> Family-friendly benefits in the workplace, such as childcare provision, a flexible work schedule or paid leave for a sick child may be especially desirable for women who plan to have or already have children. Thus, women may be more likely to trade off wages for such benefits and to work for family-friendly employers. If family-friendly jobs are lower paid, a preference for them might explain part of the gender wage gap and the motherhood pay penalty (Budig & England, 2001; Davies & Pierre, 2005; Harkness & Waldfogel, 2003; Joshi et al., 1999; Meurs, Pailhé, & Ponthieux, 2010; Waldfogel, 1997). However, there is little evidence that family-friendly jobs are actually lower paid, and even less evidence that different types of family-friendly measures in the workplace might have different effects.

Since the beginning of the new century, policymakers have encouraged European employers to implement family-friendly policies in order to mitigate conflicts between work and family and help to keep parents — especially mothers — in the labour market (Evans, 2001; OECD, 2002–2005). Some countries have implemented laws designed to encourage flexible work arrangements: in Spain in 1999 (Act 39/99) parents were granted the right to reduce their work hours in order to care for children; in the UK in 2003, the Employment Act granted parents of young children the right to apply for flexible work schedules. Other countries have opted for policies that give incentives to employers to provide in-cash and in-kind benefits to employees who are bringing up children: for example, in 2004 in France, specific tax deductions (*crédit d'impôt famille*) were granted to private firms for expenditures incurred in order to provide childcare to their employees or to develop measures that help employees improve their work–family balance.

Despite the recent development of different types of family-friendly workplace policies, there is still little evidence of their consequences on wages, either for men or for women (Waldfogel, 1997). There is no consensus in either the theoretical or the empirical literature on the wage impact of such forms of non-wage compensation. Moreover, little attention has been paid to the effect of different types of family-friendly benefits: they include in-kind benefits such as on-site childcare for young children, in-cash benefits such as financial assistance for children's education or childcare and the possibility for employees to use flexible work schedules. This article aims to assess the effect of different forms of family-friendly practices on wages for men and women. Is there a wage cost for working in family-friendly establishments? Do different family-friendly policies have the same effect on wages?

To date, few empirical studies have investigated the relationship between family-friendly benefits and earnings. Those that exist reach contrasting conclusions, partly due to differences in definitions and methodology. A frequent and major shortcoming of most studies dealing with the wage premium/penalty for working in a family-friendly workplace is the use of poor indicators to define family-friendly measures: such practices are defined either by using only one type of family benefit or by using a proxy for family-friendliness, such as work in the public sector. This makes it difficult to measure to what extent wage differentials between the private and public sectors can be attributed to family-friendly work environments or to other unobserved characteristics of the two sectors. Moreover, family-friendly benefits are diverse and may be used by employees at all their stages of life. Some employers offer a package of different benefits (Heywood, Siebert, & Wei, 2007; Oyer, 2005; Solberg & Laughlin, 1995), while others adopt family-friendly measures in a piecemeal manner (Wood, De Menezes, & Lasaosa, 2003). Different types of family-friendly benefits have different costs and may have different effects on productivity and hence on wages.

A second shortcoming is that most studies either ignore the two possible selection biases or deal with only one of them. The first selection bias concerns the decision to withdraw from or remain in the labour market, a choice faced especially by mothers. As this decision may be associated with possibilities for balancing work and family, it might be linked to workplace family-friendliness. The second bias is the possible non-random self-selection of individuals into family-friendly work environments. Individuals may choose a family-friendly workplace if they have a preference for better working conditions rather than wages. Having family-friendly benefits is also likely to be endogenous to wages, since wages and family-friendly benefits are generally determined jointly by the employer.

This article provides new evidence on the link between certain fringe benefits provided by employers with family-friendly policies and the wages of men and women, paying particular attention to the definition of

family-friendly. One original feature of our research is that we examine the wage impact of in-cash and in-kind child-related benefits and the wage impact of flexible work arrangements separately, defined both as a single benefit or as a package of benefits. This is possible thanks to a rich linked employee–employer dataset, the 'Family and Employers Survey' (*Enquête Familles et Employeurs*), which was carried out in France by Institut national d'études démographiques (INED) in 2005. This survey focuses on issues related to the work–family balance, and it is perfectly suited for our analysis.

## 2 | BACKGROUND

### 2.1 | Theoretical background

In the theoretical literature, there are two conflicting perspectives on the wage impact of family-friendly fringe benefits: one is based on enhancement of productivity; the other is based on the theory of equalizing differences. According to the approach based on enhancement of productivity, there is a positive relationship between family-friendly workplace policies and wages. Some firms, especially those with high profits, offer a combination of high wages and family-friendly policies in order to attract and retain high-quality workers, as well as reduce turnover and absenteeism. Family-friendly policies may improve worker satisfaction (Saltzstein, Ting, & Saltzstein, 2001), reduce the time employees devote to household activities and alleviate the stress associated with conflicts between work and family, all of which will enhance employee effort and productivity (Auerbach, 1988; Bloom et al., 2011; Perry-Smith & Blum, 2001). If productivity gains compensate employers for the cost of family-friendly policies, they should not necessarily have a negative impact on earnings.

According to the alternate theory of equalizing differences (Filer, 1985), workers who receive more generous fringe benefits are paid lower wages than comparable workers with fewer fringe benefits. Employees, especially mothers, might view family-friendly benefits as desirable and therefore be willing to trade off wages for such benefits. From the employer's point of view, providing such benefits is costly and the cost should be passed on to wages (Heywood et al., 2007). The theory of equalizing differences was initially elaborated for situations in which employers compensate workers whose jobs are 'difficult': employees accept such jobs because they carry a wage premium (Rosen, 1974). The same concept can be readily transposed to 'easy' jobs, that is, jobs that offer amenities or fringe benefits such as a family-friendly environment.

### 2.2 | Empirical background

Few empirical studies directly assess the effect of family-friendly benefits on wages; the empirical evidence is mixed. Some studies find a negative relationship between wages and non-wage forms of compensation, such as flexible work hours (Baughman, DiNardi, & Holtz-Eakin, 2003; Heywood et al., 2007; McCrate, 2005) or assistance with childcare (Baughman et al., 2003; Fasih, 2014). However, a positive effect sometimes predominates (Dale-Olsen, 2006), especially regarding employer-sponsored childcare (Heywood et al., 2007; Johnson & Provan, 1995) and flexitime (Gariety & Shaffer, 2001). More recently, Felfe (2012) proposed an indirect test of the compensating wage differentials theory by investigating whether the decline in wages around the time of childbirth may be explained by improvements in work conditions. She compared wage changes around motherhood for all women, for women who do not adjust their work time and for women who do not adjust any non-pecuniary aspect of their jobs. She found a wage reduction for mothers who do not adjust their jobs, a finding that lends some support to the compensating wage differentials theory.

Very few studies have measured whether family-friendly workplace policies have a different impact on women's and men's wages. In this vein, Solberg and Laughlin (1995) found that including family-friendly benefits in a measure of total compensation considerably reduces the overall gender wage gap. On the other hand, Lowen and Sicilian (2009) found little evidence that differences in access to family-friendly benefits explain the gender wage gap in

the United States. Huffman, King, and Reichelt (2017) show that workplace childcare facilities have no significant effect on the overall gender wage gap in Germany but are related to enlarged gender gaps among high-wage women.

These rather contradictory results might stem from different definitions of family-friendly workplace practices. Much of the literature has indirectly analysed how family-friendly policies affect wages by looking at wage differences between the public and the private sectors, based on the assumption that the public sector is more family-friendly (Duvivier & Narcy, 2015; Nielsen, Simonsen, & Verner, 2004). Different approaches have been used: some studies examine how earnings are affected by a single type of family-friendly policy (Huffman et al., 2017; Olson, 2002); some examine the effect of different types of policies considered separately (Gariety & Shaffer, 2001; Johnson & Provan, 1995; Lowen & Sicilian, 2009); and some consider different types of family-friendly policies separately in a joint model (Fakih, 2014). Finally, some studies compute a summary measure of family-friendly benefits based on two ideas: first, that workers are interested, not in a single type of benefit, but in a 'package' of different measures; and second, that firms combine benefits to reduce turnover (Heywood, 2007; Oyer, 2005; Solberg & Laughlin, 1995).

Since family-friendly benefits are not limited to a single type, our analysis focuses on several different benefits and tests several definitions of family-friendly workplaces by using both single key variables and several summary indicators based on a large set of practices. In line with previous research (Den Dulk, Groeneveld, Ollier-Malaterre, & Valcour, 2013), we consider in-cash and in-kind benefits, on the one hand, and flexible work arrangements, on the other. We expect these different workplace family-friendly measures to have different effects. Some practices, such as childcare provision, relieve future or new parents of the burden of looking for childcare services and relax the constraints of achieving a work-life balance for parents of pre-school-age children. Employees in workplaces that provide childcare may be more efficient at work, and that may increase their wages. However, this concerns a relatively short period in the life cycle, especially in France, where universal schooling begins for children at age three. Other practices, such as flexitime, may have mixed effects on productivity and wages. Since flexible hours are generally a great source of employee satisfaction (Hill, Hawkins, Ferris, & Weitzman, 2001; Pailhé & Solaz, 2011), they may enhance motivation and investment in the job. However, employees who use flexible schedules might be less likely to be promoted, because it may be viewed as a negative signal of worker commitment to the job, especially in countries with a culture of long work hours such as France. It is also possible that flexible schedules are desired by workers who are less demanding in terms of wages.

Another reason for results that differ comes from the fact that some studies do not take endogenous selection in the employee-employer matching process into account. If unobserved factors that affect wages are correlated with preferences for family-friendly workplaces, the coefficients may be biased. Employee and employer fixed effects on panel data provide a way to take the heterogeneity of individual workers and workplaces into account (Budig & England, 2001; Wilner, 2016), but panel data at both the individual and workplace levels are still very scarce. Using a French administrative database of private firms, Wilner (2016) found a positive effect for men after taking into account an endogenous employee-employer matching process, but no effect for women. However, these methods cannot directly identify the specific effect on wages of workers' family-friendly preferences or employers' family-friendly practices, since this effect is not separated from other sources of individual or employer heterogeneity. Another way is to use a valid instrument for explaining workers' self-selection into a particular sector. Using the respondent's parents' sector of employment (private or public) when the respondent was between 15 and 17 years old as an instrument for working in the public sector, Nielsen et al. (2004) find a positive selection on unobserved characteristics in both the public and private sectors; they deduce that women often choose to work in the public sector because of their preferences regarding childbearing. Olson (2002) also shows that the positive effect of health insurance coverage on wages turns out to be negative, once selection is taken into account. Similarly, using linked employee-employer data from the UK as well as the sex ratio and union membership rate in firms as instruments, Heywood (2007) found that most – but not all – family-friendly practices are associated with a decrease in earnings. Finally, another shortcoming of the main studies dealing with the wage premium/penalty of working in a family-friendly sector is that they often ignore the selection bias associated with the decision to enter the labour force

(except Duvivier & Narcy, 2015). Taking the self-selection process into account is crucial to this question, especially for women. Indeed, some mothers still opt out of the labour force because the work–family conflict has become unbearable, while finding a job that is compatible with family responsibilities can allow mothers to remain in the labour force. Our study analyses the effect of various family-friendly practices on wages, controlling for both self-selection of women into the labour market and women's and men's choice between family-friendly as opposed to non-family-friendly employers. France is a family-oriented country with a relatively high fertility rate (1.9 children per woman in 2013), extensive public childcare and a high rate of employment among mothers. However, the 1994 reform of parental leave resulted in massive and unexpected withdrawal of mothers with two or more pre-school-age children (Joseph, Pailhé, Recotillet, & Solaz, 2013) from employment. This development revealed widespread existence of acute work–family conflict during early motherhood. The opportunity to work in a family-friendly workplace might also affect the decision to remain in the labour market, especially for mothers with few financial resources or little support from their family.

### 3 | DATA AND INDICATORS

#### 3.1 | Data

The data used here come from the cross-sectional Families and Employers Survey, conducted by INED and Institut national de la statistique et des études économiques (INSEE) in 2004–2005. This national representative survey has not yet been reproduced. It aims to describe the work–life balance in France from the point of view of both individuals and their employers. The family section was carried out by means of face-to-face interviews of a sample of approximately 9500 men and women aged 20–49. The employer section took the form of an eight-page postal or Internet survey sent to the workplaces where the family section respondents were employed (2673 respondent employers with 20 or more employees).<sup>2</sup> The survey covered all branches of industry, in both the public and private sectors. This dataset is unique for three reasons. First, employed as well as non-employed people were interviewed, allowing control for women's self-selection into employment. Second, the dataset contains wide-ranging information on individual and household backgrounds as well as a detailed description of individuals' current work situation, information that allows us to control for a large set of wage determinants. Third, the employer section provides accurate and un-biased information on employers' human resource policies, such as work organization, personnel management, workplace benefits, size and composition of the workforce.

For this research, we use the sample for which information on both employees and employers is available; this comprises 3050 employees working in establishments with at least 20 employees. We limit our study to wage earners who work at least 10 hours per week (in order to avoid occasional employment) and who earn more than 250 euros per month, a threshold that roughly corresponds to the minimum monthly wage for a 10-hour week. After excluding some individuals with missing information, the sample totals 2744 wage earners: 1363 women and 1397 men. We also use an additional subsample of women who are outside of the labour force in order to take selection into the labour market into account. Sample characteristics are given in Appendix A.

#### 3.2 | Measurement of family-friendliness

Contrary to previous studies that use a proxy of a family-friendly environment, we use several direct measures. In order to take the multiple dimensions of employer policy into account, we construct several indicators of family-friendly workplace practices. First, we choose the three most decisive variables from among the 27 possible family-friendly measures identified by multiple correspondence analysis (see Appendix B and above). Dummy variables were constructed for: (i) assistance with childcare (in-cash or in-kind); (ii) number of days paid leave for a sick child per year (0/1–3/4–6/7+); and (iii) flexible work hours that can fit in with children's schedules (school or day care). These measures cover three different dimensions of family-friendly workplace practices: childcare helps

parents of children under three years old in their daily routines; sick leave helps parents in emergency situations; and schedule adjustments provide daily flexibility for family-related tasks.

We then use the richness of the dataset to build synthetic indicators covering a large package of different benefits, that is, a combination of 27 variables related to the work–family balance that cover several dimensions of both in-cash and in-kind child-related benefits, as well as the availability of flexible work hours (see Appendix B). We use two methods in order to construct a non-ad hoc synthetic indicator of family-friendliness. We first apply a *k*-means cluster classification of employers to get an overall binary indicator with two categories: family-friendly workplaces and the others.

The second method is multiple correspondence analysis (MCA). The first dimension, which accounts for 44.4 per cent of the total inertia, clearly opposes employers that provide in-cash and in-kind family-friendly benefits with others. The variables with the highest contributions are assistance with childcare, generous leave for a sick child and subsidized vacations in children's holiday camps or holiday vouchers. The second dimension, which accounts for 19.7 per cent of the total inertia, clearly opposes workplaces with flexible work arrangements with others. The variables with the highest contributions are the possibility to work flexible hours to fit in with children's schedules or to allow for a long commute, taking employees' family lives into account in the planning of work schedules and business trips. The last columns of Appendix B display the contribution of all variables to each dimension. The MCA plot for dimension 1 (vertical axis) and dimension 2 (horizontal axis) is displayed in Appendix C. The coordinates of each employer were extracted in each of the two first dimensions from the MCA. Employer coordinates provide two good synthetic continuous variables for provision of in-cash and in-kind benefits, as well as for the availability of flexible work arrangements. We also use the quartiles of these two continuous variables.

We also build an indicator designed to capture employers' degree of 'equality orientation', since some employers might be more committed to gender equality than others, and thus less likely to discriminate in pay. Employers whose employees consider that neither men nor women are stigmatized for child-related absences are considered to be equality oriented.

Table 1 displays the distribution of these indicators of family-friendly workplace practices at the workplace and individual levels. In-cash or in-kind assistance for childcare is offered by 30 per cent of employers (accounting for 32 per cent of employees); as for paid leave to care for a sick child, 23 per cent of employers provide 4–6 days per year and 32 per cent provide 7 days or more. Flexible work schedules to fit in with children's schedules are offered by 38 per cent of employers. If we consider the binary synthetic indicator resulting from the *k*-means cluster classification, approximately four out of ten workplaces are 'family-friendly'. Our MCA shows that workplaces that provide in-kind or in-cash child-related benefits differ from that offering flexible work schedules: only 5 per cent of workplaces belong both to the upper quartile of in-cash and in-kind child-related benefits and to the upper quartile of flexible work arrangements.<sup>3</sup> About 20 per cent of workplaces offer only the broadest range of in-cash and in-kind child-related benefits; about 18 per cent offer only the largest range of flexible work arrangements. As there is little overlap between the two dimensions, it is important to consider them separately.

The distribution of family-friendly workplace practices differs across employers (Appendix D). Larger establishments, public sector employers and employers with a high proportion of women more frequently offer in-cash and in-kind benefits. Differences in flexible work arrangements are less marked across types of employers. They are slightly but significantly<sup>4</sup> more frequent in smaller organizations, private firms and in workplaces with a large proportion of women. Egalitarian workplaces and those with a high proportion of female workers are more often family-friendly (Appendix A), whether we use the overall indicator or the in-kind and in-cash indicator of family-friendliness. However, there is no significant difference in the time flexibility dimension between types of employers.

Employees working in family-friendly environments differ from those working in non-family-friendly environments (Table 1). Women work more frequently than men for employers who provide assistance with childcare or additional days of leave to care for a sick child, and for employers that offer the largest range of in-cash and in-kind child-related benefits (33 per cent of women and 22 per cent of men belong to Q4). Contrary to in-cash and in-kind child-related policies, there is no significant gender difference in flexible work arrangements. Workers in family-friendly

**TABLE 1** Summary of the different indicators of family-friendliness (mean or %)

Method	Variable type	Value/item	Establishments	Employees		
				All	Women	Men
<i>Isolated practices</i>						
Assistance with childcare	Binary	Yes	29.6%	31.7%	37.5%	26.1%
Number of days paid leave for a sick child	Categorical	0	32.0%	30.5%	23.5%	37.3%
		1–3	13.5%	13.5%	14.0%	13.0%
		4–6	22.9%	23.8%	24.3%	23.3%
		7+	31.6%	32.2%	38.2%	26.3%
Flexible work hours in order to fit in with children's schedules	Binary	Yes	38.0%	37.3%	36.3%	38.3%
<i>k-means cluster</i>						
Family-friendly	Binary	FF	39.1%	41.3%	46.5%	36.2%
<i>MCA first dimension: in-cash/in-kind child-related benefits</i>						
In-cash in-kind	Continuous		0	0.06	0.17	−0.06
In-cash in-kind	Categorical	Quartile 1 (Q1)	25.0%	23.8%	21.4%	26.1%
		Quartile 2 (Q2)	25.0%	23.8%	22.9%	24.6%
		Quartile 3 (Q3)	25.0%	25.2%	23.2%	27.2%
		Quartile 4 (Q4)	25.0%	27.2%	32.5%	22.0%
<i>MCA second dimension: flexible work arrangements</i>						
Flexible work arrangements	Continuous		0	−0.03	−0.00	−0.05
Flexible work arrangements	Categorical	Quartile 1 (Q1)	25.0%	26.1%	26.0%	26.1%
		Quartile 2 (Q2)	25.0%	25.3%	24.0%	26.6%
		Quartile 3 (Q3)	25.0%	24.0%	24.3%	23.6%
		Quartile 4 (Q4)	25.0%	24.6%	25.7%	23.6%
N			2576	2757	1360	1397

FF = family-friendly.

organizations are, on average, more educated, whether their employers provide in-cash and in-kind benefits or flexible work arrangements (Appendix A). Employees in organizations that provide in-kind and in-cash benefits have significantly more seniority and actual experience than employees in workplaces that do not provide such benefits. On the other hand, workers with access to flexible work arrangements have on average lower seniority and experience.

The proportion of workers with children is slightly and significantly higher in family-friendly workplaces for both men and women when the general indicator is taken into account. Fathers and mothers are also more numerous in workplaces that provide in-cash and in-kind benefits, but the difference is only significant for men. Parenthood makes no statistical difference in the probability of working for an employer who offers flexible work arrangements, either for men or for women. Finally, these descriptive results provide little evidence that women, especially mothers, are more likely than men to find jobs that help them reconcile work and family life.

## 4 | ESTIMATION STRATEGY

### 4.1 | Wage equation

We estimate ordinary least squares (OLS) equations for men and women separately. The dependent variable is the logarithm of the hourly wage (defined as the monthly wage divided by the number of hours usually worked per week



multiplied by 52 and divided by 12). The variables of interest are the different indicators of family-friendliness (in alternative specifications, Models 1–6). Control variables include human capital variables: level of education, actual experience, actual experience squared, tenure and an indicator of poor health.<sup>5</sup> They also include demographic variables: parental and marital status (in a partnership or not). Finally, there is immigrant status, the region of residence (the Paris area or elsewhere) and an indicator of the type of contract (full-time versus part-time). Since family-friendly policies are related to employer characteristics — as mentioned above, bigger establishments, public sector employers and establishments with a large proportion of women are more family-friendly —, we include employer characteristics in order to isolate the specific effect of family-friendly policies on wages: establishment size (five dummies), our indicator of ‘equality orientation’, the share of female employees in the total workforce, the industry (five dummies) and the ownership status of the establishment with a set of dummies (private company/non-profit organization/public sector/state-owned company). In order to control for women's self-selection into employment, we use a Heckman two-step procedure (Heckman, 1979). The inverse Mills ratio (IMR) was obtained from a probit equation where the dependent variable is ‘to be employed’ (versus ‘to be inactive, i.e. a homemaker or on parental leave’).<sup>6</sup> The exclusion variable used is the following: an indicator of the woman's mother's employment history (‘always at work’ versus ‘other situations’), based on the assumption that there is intergenerational transmission from mothers to daughters of attitudes towards labour market participation. Full regressions are provided in Appendix E.

## 4.2 | Endogenous selection into family-friendly workplaces

To capture possible endogeneity of working in a family-friendly workplace, for men and women, we perform two-stage least squares (2SLS) regressions using a limited-information maximum likelihood estimator (LIML), an estimator that has been found to be more resistant to weak instrument problems than the instrumental variable (IV) estimator. The instrument used for women is a dummy variable that equals one if the employee's mother and/or father<sup>7</sup> live close by (less than 45 minutes away) and equals zero otherwise. Geographical proximity to parents, especially mothers, has been shown to have a positive effect on the labour supply of women with young children (Compton & Pollak, 2014). Our assumption is that grandparents are less likely to provide regular or emergency childcare when they live far away; in that event, the need for family-friendly practices in the workplace is more pronounced.<sup>8</sup> A different instrument was used for men since the previous one was not valid for them, a finding that confirms that job determinants differ by gender. Following Duvivier and Narcy (2015), the instrument used for men is a dummy variable for volunteer humanitarian activities or political activism. We expect that involvement in these activities is a sign of social awareness and thus influences the choice of employer. We were not able to control for both endogenous selection into family-friendly workplaces and endogenous selection into a specific sector. Hence, different types of workplace characteristics are closely correlated. Since individuals have incomplete information about employers' family-friendly practices, they may resort to basing their employment decisions on the workplaces' observable features, such as whether they are in the public or private sector or the size of their industry. Consequently, employer characteristics can be considered part of the endogenous choice and too closely linked to the outcome studied. Thus, for this IV specification, we use only individual and professional characteristics, the proportion of women in the workplace and the equality orientation of the employer. We instrument different indicators of family-friendliness: the *k*-means cluster indicator *family-friendly*, the continuous indicators and the binary indicator for Q4 from the MCA *in-cash/in-kind* dimension.<sup>9</sup> The *F*-statistic for significance of the instrument is between 15 and 19 for women and 12 and 21 for men (see bottom of Appendix F), a level that is above the threshold recommended by Staiger and Stock (1997). First stage estimates are displayed in Appendix F, complete regressions in Appendix G, and OLS regressions without sector, size and industry variables in Appendix H.

Unfortunately, we cannot control for endogeneity of *flexible work arrangements* since the *F*-statistic was below the threshold when we performed IV. However, as the descriptive statistics show above, endogenous selection of workers is much less salient for flexible arrangements. This could be due to limited and imperfect information on schedule flexibility prior to being hired. Descriptive statistics did not show any marked differences in schedule

flexibility, depending on worker and employer characteristics. This suggests that employees are assigned more randomly to workplaces for the dimension of flexibility, and that the risk of endogeneity is thus limited.

## 5 | RESULTS

### 5.1 | Descriptive statistics

Both men and women working in family-friendly environments, defined using the dichotomous variable (from cluster *k*-means), earn more than men and women working in non-family-friendly environments on average (Table 2). The differences for women are significant: they are about 19 per cent ( $= \exp(0.176)$ ) for men and 16 per cent ( $= \exp(0.148)$ ) for women. The type of family-friendly policy has an effect on wage differences: wages are significantly higher in workplaces that offer in-cash and in-kind benefits, while there is no significant difference between workplaces with and without flexible working arrangements.

### 5.2 | Estimates from the OLS

Controlling for employee and employer characteristics reduces, but does not eliminate, the positive relationship between family-friendly workplace practices and wages (Table 3). As already observed in our descriptive statistics, wage differences depend on the type of benefits provided. They also depend on gender. Considering isolated practices (Model 1), provision of childcare or support in using childcare facilities is associated with an increase in wages that is significant for men only. Flexible work schedules that fit in with children's schedules or paid leave to care for a sick child has no significant effect on wages.

A package of benefits is more strongly related to wages than a single measure. It is likely that a single measure is not sufficient to reduce work-family conflicts, so it must be combined with other measures. A wage premium of around 8 per cent for women and 6 per cent for men is observed for the overall binary indicator (Model 2). The wage premium is also significant but reduced with the *in-cash/in-kind child-related benefits* indicator, using its continuous form (Model 3) or the discrete form in quartiles (Model 4). For women, the greater the number of in-cash and in-kind family-friendly workplace benefits, the higher their wages. For men, only those working in

**TABLE 2** Hourly wage (ln) by type of workplace and gender

	Women		Men	
	Mean	SE	Mean	SE
All	2.168	0.368	2.275	0.386
<i>k</i> -means overall indicator				
Family-friendly	2.248	0.364	2.387	0.393
Non-family-friendly	2.100	0.358	2.211	0.368
FF versus non-FF	0.148***	0.020	0.176***	0.021
<i>In-cash/in-kind child-related benefits</i>				
Quartiles 1 & 2	2.092	0.361	2.182	0.358
Quartiles 3 & 4	2.229	0.362	2.370	0.391
Q3-Q4 versus Q1-Q2	0.136***	0.020	0.188***	0.020
<i>Flexible working arrangements</i>				
Quartiles 1 & 2	2.161	0.373	2.278	0.363
Quartiles 3 & 4	2.176	0.363	2.272	0.411
Q3-Q4 versus Q1-Q2	0.015	0.020	-0.005	0.021

FF = family-friendly.

**TABLE 3** Family-friendly policies and women's hourly wage in log(OLS)

	Women					
	(1)	(2)	(3)	(4)	(5)	(6)
Childcare (ref = no)	0.038 (0.025)					
1–3 days for a sick child (ref = no day)	0.000 (0.031)					
4–6 days for a sick child (ref = no day)	0.023 (0.027)					
7+ days for a sick child (ref = no day)	0.023 (0.031)					
Flexible schedule for children (ref = no)	0.009 (0.019)					
Family- friendly (ref = no)		0.078*** (0.028)				
In-cash in-kind			0.047*** (0.014)			
In-cash in- kind Q2 (ref = Q1)				0.026 (0.026)		
In-cash in- kind Q3 (ref = Q1)				0.062** (0.029)		
In-cash in- kind Q4 (ref = Q1)				0.110*** (0.035)		
Flexible work arrangements					0.016* (0.009)	
Flexible work arrangements Q2 (ref = Q1)						0.011 (0.025)
Flexible work arrangements Q3 (ref = Q1)						0.022 (0.023)
Flexible work arrangements Q4 (ref = Q1)						0.032 (0.024)
Constant	6.643*** (0.051)	6.643*** (0.052)	6.569*** (0.057)	6.699*** (0.053)	6.638*** (0.052)	6.640*** (0.051)
R <sup>2</sup>	0.46	0.46	0.46	0.46	0.46	0.46
N	1360	1360	1360	1360	1360	1360

\* $p < 0.1$ ; \*\* $p < 0.05$ ; \*\*\* $p < 0.01$ .

Robust standard errors are in parentheses. Q1, Q2, Q3 and Q4: quartiles. All regressions include: level of education, experience and experience squared, tenure, poor health, full-time, marital status, immigrant status, region of residence, firm size, percentage of female employees in the total workforce, sector of activity and ownership status of the employer.

workplaces that offer the largest range of in-cash and in-kind child-related benefits have higher wages; only the upper quartile is significantly positive. Conversely, wages depend little on flexible work arrangements. For women, wages increase slightly in the presence of flexible work arrangements (Model 5), but the magnitude of this effect (a less than 2 per cent increase in wages) and the level of its significance (10 per cent) are low. No significant

TABLE 3 (Continued)

	Men					
	(1)	(2)	(3)	(4)	(5)	(6)
Childcare (ref = no)	0.066*** (0.023)					
1–3 days for a sick child (ref = no day)	0.019 (0.026)					
4–6 days for a sick child (ref = no day)	–0.021 (0.024)					
7+ days for a sick child (ref = no day)	–0.033 (0.032)					
Flexible schedule for children (ref = no)	–0.020 (0.016)					
Family- friendly (ref = no)		0.061** (0.024)				
In-cash in-kind			0.039*** (0.012)			
In-cash in- kind Q2 (ref = Q1)				–0.017 (0.023)		
In-cash in- kind Q3 (ref = Q1)				0.030 (0.025)		
In-cash in- kind Q4 (ref = Q1)				0.077** (0.031)		
Flexible work arrangements					–0.008 (0.008)	
Flexible work arrangements Q2 (ref = Q1)						0.023 (0.021)
Flexible work arrangements Q3 (ref = Q1)						–0.008 (0.022)
Flexible work arrangements Q4 (ref = Q1)						0.002 (0.022)
Constant	6.784*** (0.089)	6.795*** (0.090)	6.726*** (0.091)	6.827*** (0.089)	6.791*** (0.089)	6.784*** (0.088)
R <sup>2</sup>	0.54	0.54	0.54	0.54	0.54	0.54
N	1397	1397	1397	1397	1397	1397

relation is observed using the indicator in quartiles. Men's wages do not significantly differ between establishments that provide a range of flexible work arrangements and those that do not (Model 5, continuous indicator and Model 6 in quartiles).

Thus, with all individual characteristics being equal and whatever the industry, sector, size, proportion of female employees and equality orientation of the workplace, there is a significant positive relationship between wages and family-friendly in-kind and in-cash benefits. The relationship between wages and schedule flexibility is non-existent or very weak. The wage premium observed for workers in family-friendly workplaces is generally stronger for women than for men.

Other employer characteristics have the expected signs (see Appendix E for complete regressions). Wages are higher in larger establishments, lower in non-profit organizations, public administrations and state-owned companies, in industries such as trade and services and in workplaces with a large proportion of women. Equality-oriented employers offer higher wages, with a higher return for women than for men. Individual characteristics also matter. Wages increase with employees' level of education, actual experience (a concave relationship), job tenure and for full-time work, while there is a wage penalty for workers in poor health. Being in a couple has no effect on female wages, but it has a positive effect on male wages, probably because men in couples are likely to benefit from marital specialization. Fathers benefit from a wage premium compared to childless men. For women, when self-selection into employment and type of employer are controlled for, the motherhood wage penalty is no longer significant.

### 5.3 | Estimates from the 2SLS

Table 4 presents the 2SLS estimates, which take endogenous selection of employers into account. (Full models are shown in Appendix G.) For men, the positive relationship between family-friendly policies and wages is no longer significant once the endogeneity of employee–employer matching is controlled for, whatever the indicator considered. Men working in family-friendly environments are paid the same as other workers. Thus, the positive relationship observed in the OLS regression for the overall binary indicator and the *in-cash/in-kind benefits* indicators comes mainly from self-selection of male workers into family-friendly workplaces. Men working in such 'woman-friendly' environments might have unobserved characteristics that are valued in family-friendly workplaces, such as social awareness and altruism, characteristics that might explain their higher wages.

For women, the coefficient of family-friendliness remains positive and significant even when endogenous employer–employee matching is taken into account.<sup>10</sup> A wage premium is still observed for women working for employers who provide in-cash and in-kind child-related benefits. Contrary to the argument often advanced in the literature, endogenous selection and over-representation of women in family-friendly jobs does not appear to explain their lower wages or the gender wage gap. The weak role of selection and unobserved individual characteristics is consistent with our descriptive findings, which also show that observed individual characteristics have little effect on the likelihood of working in a family-friendly environment. So, women who opt for family-friendly workplaces do not face a trade-off between wages and benefits. In other words, our results do not support the hypothesis of a compensating wage differential.

**TABLE 4** Effect of family-friendly practices on women's and men's log hourly wage (2SLS)

	Women			Men		
	(1)	(2)	(3)	(1)	(2)	(3)
Family-friendly	0.519** (0.205)			0.095 (0.141)		
In-cash in-kind		0.223*** (0.084)			0.061 (0.091)	
In-cash in-kind Q4			0.553** (0.219)			0.142 (0.212)
IMR	0.140 (0.129)	0.057 (0.113)	0.036 (0.117)			
Constant	6.081*** (0.242)	6.792*** (0.072)	6.630*** (0.063)	6.707*** (0.159)	6.850*** (0.086)	6.806*** (0.057)
R <sup>2</sup>	0.08	0.20	0.09	0.50	0.51	0.50
N	1360	1360	1360	1397	1397	1397
F	15.23	18.64	14.73	21.18	12.86	11.82

Full regressions are available in Appendix G. Appendix F shows the first stage.

One possible explanation for the wage premium may come from the usual local average treatment effect (LATE). Women who are 'compliers' are more likely to choose family-friendly workplaces because they have no occasional childcare available. (No grandparents live nearby.) These women might be positively selected because they have better unobserved characteristics, such as a strong motivation to work. This could explain their higher wages. Another possible explanation could originate in workplaces. The wage advantage for employees from working in family-friendly workplaces could come mainly from positive selection of employers that are richer and hence more likely to provide family-friendly benefits and to pay higher wages.

## 6 | CONCLUSION AND DISCUSSION

Women's preference for family-friendly jobs and female over-representation in such jobs are one of the common explanations for women's lower wages relative to men's. Few empirical studies have investigated the relationship between family-friendly policies and earnings, and even fewer have investigated the effect of different types of family-friendly benefits. This article assesses the effect on wages of the two main forms of employers' family-friendly policies: in-cash and in-kind benefits and flexible work arrangements.

Using French matched employee–employer data with a rich set of indicators of family-friendly workplace benefits and taking possible endogeneity of employee–employer matching into account, this article shows that there is no penalty for working in a family-friendly environment, for men or for women. Using a French administrative database for the private sector, Wilner (2015) reaches the same conclusion. More specifically, different kinds of family-friendly practices have different effects on wages, and different effects for men and for women. Provision of in-cash or in-kind benefits is associated with higher wages for women, even when employer characteristics or self-selection into these workplaces are controlled for. On the other hand, availability of flexible work schedules has no significant effect on wages, either for men or for women.

The female wage premium associated with in-cash or in-kind benefits is not explained by endogenous selection; the wage premium remains after self-selection is controlled for. On the other hand, men self-select into family-friendly workplaces. Their wage premium associated with in-cash or in-kind benefits is entirely explained by unobserved characteristics that are positively related to wages.

Our results invalidate the hypothesis of a compensating wage differential since there is no wage penalty for working in a family-friendly environment. They indicate that women, especially mothers, do not choose workplaces with family-friendly policies, and that they do not trade off wages for better opportunities to reconcile family and work life. More generally, preferences for family-friendly workplaces do not explain women's lower wages. In other words, women should not be accused of being responsible for the gender pay gap.

The fact that women receive a wage premium when several kinds of in-cash and in-kind benefits are provided is more in line with the enhancing productivity theory. Child-related benefits reduce the amount of time employees spend on household activities and thus reduce the stress associated with conflicts between family and work, thereby improving mothers' effort at work and productivity. Since women shoulder most of the responsibility for domestic and parental duties (Lachance-Grzela & Bouchard, 2010), they might be the main users and the main beneficiaries of family-friendly workplace policies. The positive consequences in terms of wages are hence more visible for women than for men. Moreover, such workplace practices may allow women to avoid working part-time or interrupting employment after childbearing, thereby mitigating the motherhood wage penalty.

Flexible work schedules do not appear to have such positive effects on productivity. Although flexible work hours alleviate conflicts between work and family life, and thus tend to enhance productivity, they may be associated with fewer opportunities for promotion. Indeed, taking advantage of schedule flexibility may be

perceived as a signal of weak commitment to work, especially in a country such as France where long work hours are valued.

However, alternative explanations for the positive relationship between family-friendly in-cash and in-kind benefits and wages could be that employers that offer a range of family-friendly benefits are also more women-friendly. They might be more conscious of gender and equality issues than employers who have not adopted such measures. Such 'equality-oriented' employers may be less likely to discriminate against female employees in pay. We explore this hypothesis by including a variable that captures 'equality orientation' that proves to have a positive effect on wages, especially for women. However, controlling for equality orientation does not eliminate the positive relationship between wages and family-friendly measures, so employers' egalitarian values are only part of the story.

Another possible explanation for the positive relationship between family-friendly benefits and wages may be that family-friendly policies, especially in-cash and in-kind benefits, are implemented mainly by wealthier employers who can afford such an investment and do not need to reduce wages to offset the cost. We include many characteristics of employers, but their wealth is unobserved. To test this explanation, we would have to evaluate whether the positive effect of family-friendly benefits on wages persists once an indicator of the economic situation of employers is included. Our dataset contains information on net revenue. However, this information does not concern the public sector, and questions on this topic in the survey were unfortunately poorly filled out by private companies. This limitation does not invalidate our results, but it does change their interpretation. Women working in family-friendly workplaces do earn more. This could be due either to an individual effect, due to better productivity, or to an employer effect. It could be that employers who implement family-friendly measures share certain traits; they might be richer and hence able to pay higher wages.

Other limitations of this study are mainly due to the nature of our data. The dataset is rather old, since it was collected in 2004–2005, although it is the most recent available on this subject. Since this period, French companies have been encouraged to support a better balance between work and private life through tax incentives ('family tax credit' – *crédit d'impôt famille*) implemented in 2004. The total cost of this form of public expenditure has more than doubled since then, but it still represents a tiny proportion of total public expenditures for childcare (0.3 per cent in 2006 and 0.6 per cent in 2015). The cost of family-friendly measures, the fact that the stakes involved in the work–family balance are generally underestimated and low demand on employees' part for family-friendly measures are strong obstacles to widespread mobilization of employers (Brochard & Letablier, 2017). Given that work–life balance measures for employees have not spread much and that the full-time gender wage gap has remained unchanged from 2005 (Insee, 2017), we think the relationship between family-friendliness and wages has not changed much since then. Another drawback of our dataset is that it is cross-sectional. Data at both employer and individual employee levels with several workers by establishment observed over time would enable us to better take employer heterogeneity into account. To our knowledge, such data do not exist. Finally, the small size of the sample prevents us from studying differential returns by parental status, family size or type of workplace.

Despite these limitations, we show that family-friendly practices, especially in-cash and in-kind benefits, are positively related to wages for women. These family-friendly policies contribute to reducing the gender wage gap through several channels: they mitigate the daily conflict between work and family; they increase job satisfaction and job commitment; they contribute to keeping mothers in full-time employment after childbirth, a practice that enhances their experience and productivity in their later career. Flexible work arrangements also improve the balance between work and family life, but they have no positive effect on wages, perhaps because they are perceived as negatively related to worker commitment, a perception that counterbalances their positive effects.

Both types of workplace family-friendly measures should be encouraged by policymakers since they have no negative effects on wages, and they improve the articulation between work and family life. The involvement of

employers in improving the work–life balance might be of great importance in the future, particularly in countries where state family policy is less generous than in France or where state support for families has recently been reduced due to public budget constraints.

## DECLARATION OF CONFLICTING INTEREST

The authors declared no potential conflicts of interest with respect to the authorship and/or publication of this article.

## ENDNOTES

- <sup>1</sup> In Europe, 60 per cent of women and 53 per cent of men think it is important for a job to be ‘family-friendly’ (EVS, 2008). These figures are respectively 51 and 39 per cent in France, where 25 per cent of women declare ‘closeness to home’ or ‘convenient work schedule’ to be the most important criterion in choosing a job, versus only 10 per cent of men (authors’ calculation from 2004 Family and Employee Survey).
- <sup>2</sup> The response rate was 63 per cent.
- <sup>3</sup> The table is not shown here; it is available upon request.
- <sup>4</sup> We systematically performed tests of significance at 5 per cent in order to compare proportions and means.
- <sup>5</sup> Defined as having experienced a significant health problem over the lifetime.
- <sup>6</sup> Participation in employment is estimated for individuals who are neither students nor retired. We also exclude the self-employed and the unemployed, since we focus on ‘voluntary’ non-participation. A total of 716 women are out of the labour force. Men's selection into employment is not corrected for, because almost all men in the population defined above are employed.
- <sup>7</sup> In cases where the mother and father do not live together, we indicate whether at least one of them lives close by.
- <sup>8</sup> For 55 per cent of male or female respondents, their mothers live within 45 minutes of traveling distance. When a child is ill, 17 per cent of men (respectively 15 per cent of women) ask their parents to care for the child as a first solution, and 21 per cent (respectively 45 per cent) ask their parents to care for the child as a second solution (if work ends late). These figures clearly increase with the proximity of respondents’ parents.
- <sup>9</sup> The OLS model with the same set of covariates is provided for purposes of comparison in Appendix H.
- <sup>10</sup> Although the tests of the excluded instrument are valid, the increase of the coefficient of family-friendly workplaces between OLS and 2SLS could be due to measurement errors on the 2SLS estimates, given the small size of our sample.

## ORCID

Ariane Pailhé  <http://orcid.org/0000-0002-4115-2620>

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**Ariane Pailhé** is senior researcher at the French Institute for Demographic Studies, Paris. Her main research fields are work–family conflict, gender and ethnic inequalities on the labour market, working conditions and time allocation between spouses. She has published in journals such as *European Journal of Population*, *Population and Development Review*, *Demographic Research*, *Feminist Economics*, *Labour Economics*, *Industrial and Labor Relations Review*, *Advances in Life Course Research*, *Longitudinal and Life Course Studies* and *Population*.

**Anne Solaz** is senior researcher at the French Institute for Demographic Studies, Paris. She is Editor-in-Chief of the journal *Population*. She is a specialist of gender inequalities and family. Her main fields of interest are fertility, divorce and stepfamily, work–family balance, child development and time allocation. She is now leading a new project 'Vieillir à deux' (getting old together) on late life course demographic events such as couple formation and dissolution after 50 and its economic consequences. She has published in journals such as *Journal of Population Economics*, *European Journal of Population*, *Socio-Economic Review*, *Demographic Research* and *Labour Economics*.

**How to cite this article:** Pailhé A, Solaz A. Is there a wage cost for employees in family-friendly workplaces? The effect of different employer policies. *Gender Work Organ.* 2018;1–34. <https://doi.org/10.1111/gwao.12295>

## APPENDIX A: SAMPLE CHARACTERISTICS

	All	Family-friendly		In-kind/in-cash		Flexibility	
		Yes	No	Yes	No	Yes	No
>3 years university	0.227	0.270	0.198	0.259	0.192	0.252	0.204
Up to 2 years university	0.139	0.146	0.135	0.146	0.132	0.140	0.139
Secondary education	0.169	0.194	0.151	0.194	0.142	0.159	0.179
Vocational education	0.293	0.271	0.308	0.270	0.317	0.286	0.299
No qualification	0.172	0.120	0.208	0.131	0.217	0.163	0.179
Experience	16.85	17.30	16.53	17.17	16.49	16.48	17.20
Tenure	9.88	11.66	8.62	11.26	8.35	9.44	10.29
Full-time	0.861	0.836	0.879	0.851	0.873	0.854	0.868
Poor health	0.135	0.134	0.135	0.136	0.133	0.137	0.132
In a relationship	0.777	0.783	0.773	0.787	0.766	0.751	0.801
Parent	0.720	0.746	0.702	0.739	0.700	0.710	0.730
Mother	0.748	0.764	0.734	0.749	0.746	0.751	0.744
Father	0.694	0.723	0.677	0.727	0.661	0.668	0.716
Immigrant	0.048	0.027	0.063	0.035	0.062	0.049	0.047
Paris area	0.176	0.201	0.158	0.210	0.139	0.197	0.156
Equality oriented	0.699	0.763	0.654	0.748	0.645	0.712	0.687
% of female employees	47.40	54.99	42.07	51.11	43.32	48.42	46.44
20–49 employees	0.198	0.102	0.266	0.102	0.305	0.217	0.181
50–199 employees	0.319	0.251	0.367	0.232	0.415	0.351	0.289
200–499 employees	0.202	0.187	0.212	0.220	0.182	0.197	0.206
500–999 employees	0.104	0.134	0.084	0.142	0.063	0.096	0.112
1000+ employees	0.176	0.326	0.071	0.304	0.035	0.138	0.212
Industry, construction	0.290	0.097	0.426	0.193	0.397	0.266	0.313
Finance, business services	0.202	0.185	0.214	0.200	0.205	0.200	0.205
Trade, real estate, services to individuals	0.131	0.039	0.195	0.065	0.204	0.157	0.107
Education, health	0.230	0.377	0.127	0.297	0.156	0.251	0.211
Administration	0.146	0.301	0.0377	0.245	0.037	0.127	0.164
Private company	0.226	0.035	0.359	0.079	0.387	0.228	0.224
Non-profit organization	0.094	0.079	0.104	0.076	0.114	0.115	0.074
Public administration	0.294	0.647	0.046	0.503	0.063	0.278	0.310
State-owned company	0.046	0.094	0.012	0.082	0.006	0.034	0.057
Observations	2757	1138	1619	1446	1311	1340	1417

Source. Familles et employeurs INED 2004–2005, matched employer–employee survey.

Sample. Wage earners working in an establishment with at least 20 employees.

## APPENDIX B: DISTRIBUTION OF VARIABLES RELATED TO FAMILY-FRIENDLY WORKPLACE PRACTICES AND CONTRIBUTION OF EACH VARIABLE TO THE INERTIA IN THE MCA

Variables	Items	Frequency (%)	MCA contribution (%)	
			Dimension 1 (44%)	Dimension 2 (20%)
Days of paid leave when a child is ill	0	32.0	4.9	0.1
	1–3	13.6	0.4	0.0
	4–6	22.9	0.0	0.1
	>6	31.6	6.4	0.0
Number of additional weeks off for maternity leave	0	91.8	0.1	0.0
	1–3	4.4	0.3	0.0
	>3	3.8	0.8	0.0
Employer offers assistance for childcare (in-cash or in-kind)	Yes	29.6	9.8	0.1
	No	70.4	4.1	0.0
Employer offers a birth bonus	Yes	66.3	0.6	0.3
	No	33.7	1.3	0.5
Employer offers a marriage bonus	Yes	42.9	1.6	0.4
	No	57.1	1.2	0.3
Employer offers subsidized placement in children's holiday camps	Yes	39.9	0.6	0.0
	No	60.1	0.4	0.0
Employer offers cash benefits for children's education	Yes	32.2	5.1	0.2
	No	67.8	2.4	0.1
Employer offers domestic services	Yes	5.8	0.8	0.0
	No	94.2	0.0	0.0
Employer offers cash benefits for a disabled child	Yes	26.2	9.5	0.1
	No	73.8	3.4	0.0
Full wage during maternity and paternity leave	Yes	70.2	2.0	0.0
	No	29.8	4.7	0.1
Flexible work hours at the start of the new school year	Yes	14.6	0.2	0.4
	No	85.4	1.1	2.5
Flexible work hours to fit in with children's schedule (school, day care)	Yes	38.0	0.0	6.9
	No	62.0	0.0	4.2
Flexible work hours when a child is ill	Yes	71.8	0.0	2.1
	No	28.2	0.0	5.2
Flexible work hours for a long commute	Yes	22.9	0.0	6.8
	No	77.6	0.0	2.0
Possibility to work at home for personal reasons	Yes	11.9	0.1	0.6
	No	88.1	0.4	0.1
Part-time accepted at employee's request	No	8.3	0.6	0.5
	Sometimes	42.6	0.8	0.2
	Always	49.1	1.3	0.5

(Continued)

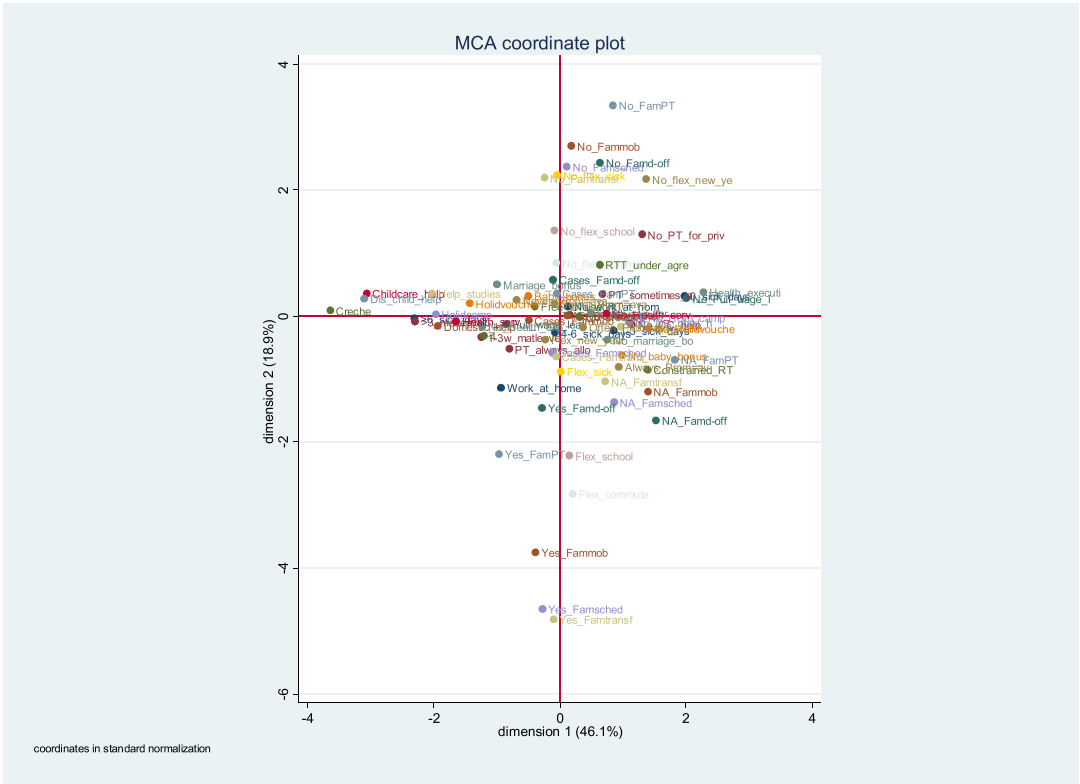
Variables	Items	Frequency (%)	MCA contribution (%)	
			Dimension 1 (44%)	Dimension 2 (20%)
Possibility to organize free time (since institution of the 35-hour work week)	No	12.3	0.8	0.0
	Constrained	19.3	1.4	0.5
	Need agreement	14.8	0.2	0.4
	Free	53.6	0.3	0.0
Promotion conditional upon availability	Never	2.2	0.5	0.1
	Sometimes	34.0	0.0	0.1
	Often	31.4	0.2	0.0
	Always	9.4	0.3	0.2
Holiday vouchers	Yes	50.0	4.0	0.1
	No	50.0	3.9	0.1
Employer contributes to health expenses	For all	55.0	0.5	0.0
	For executives	8.0	1.6	0.0
	No	37.0	2.1	0.0
Employer provides health services	Yes	31.6	3.1	0.0
	No	68.4	1.4	0.0
Employees' family life taken into account in work schedules	Yes for all	10.1	0.0	8.3
	In certain cases	48.4	0.0	0.6
	No	35.0	0.0	7.4
	NA	5.9	0.2	0.4
Employees' family life taken into account for scheduling business trips	Yes for all	9.01	0.0	7.5
	In certain cases	35.3	0.0	0.5
	No	38.0	0.1	6.8
	NA	17.7	0.4	0.7
Employees' family life taken into account for job change, internal mobility	Yes for all	12.5	0.1	6.6
	In certain cases	45.0	0.4	0.0
	No	26.4	0.0	7.0
	NA	16.0	1.2	0.9
Employees' family life taken into account for part-time assignments	Yes for all	27.6	1.1	4.8
	In certain cases	48.4	0.0	0.2
	No	14.8	0.4	6.1
	NA	9.2	1.2	0.2
Employees' family life taken into account in vacation planning	Yes for all	32.6	0.1	2.5
	In certain cases	51.6	0.0	0.6
	No	10.7	0.2	2.4
	NA	5.2	0.5	0.6

Source. Familles et employeurs INED 2004–2005, employer survey.

Sample. Establishments with 20 employees and more.

NA = not applicable.

### APPENDIX C: MULTIPLE CORRESPONDENCE ANALYSIS PLOT FOR DIMENSIONS 1 AND 2



Source. Familles et employeurs INED 2004–2005, employer survey

## APPENDIX D: FAMILY-FRIENDLY INDICATORS BY WORKPLACE CHARACTERISTICS

	All	Proportion of female employees		Establishment size		Sector	
		>60%	≤60%	<200	200+	Public	Private
Assistance for childcare	0.317	0.453	0.247	0.195	0.449	0.706	0.117
No paid leave for a sick child	0.305	0.157	0.382	0.417	0.185	0.0245	0.450
1–3 days for a sick child	0.135	0.124	0.140	0.135	0.135	0.0213	0.194
4–6 days for a sick child	0.238	0.252	0.231	0.206	0.272	0.198	0.258
7+ days for a sick child	0.322	0.467	0.247	0.242	0.408	0.756	0.098
Flexible work hours to fit in with children's schedules	0.373	0.327	0.397	0.396	0.349	0.328	0.396
Family-friendly binary	0.413	0.565	0.334	0.282	0.553	0.899	0.162
In-cash and in-kind child-related benefits (mean)	0.057	0.360	-0.101	-0.336	0.477	1.008	-0.434
In-cash in-kind Q1	0.238	0.187	0.264	0.372	0.094	0.009	0.356
In-cash in-kind Q2	0.238	0.190	0.262	0.289	0.182	0.089	0.314
In-cash in-kind Q3	0.252	0.222	0.268	0.184	0.326	0.254	0.252
In-cash in-kind Q4	0.272	0.401	0.205	0.155	0.398	0.649	0.0775
Flexible work arrangements (FWA) (mean)	-0.027	-0.018	-0.031	0.060	-0.119	-0.075	-0.001
FWA Q1	0.261	0.276	0.253	0.244	0.279	0.292	0.245
FWA Q2	0.253	0.232	0.264	0.222	0.286	0.262	0.248
FWA Q3	0.240	0.230	0.245	0.253	0.226	0.210	0.255
FWA Q4	0.246	0.261	0.239	0.281	0.209	0.236	0.252
Observations	2757	942	1815	1427	1330	938	1819

Source. Familles et employeurs INED 2004–2005, matched employer–employee survey.

Sample. Wage earners working in an establishment with at least 20 employees.

Q1, Q2, Q3 and Q4: quartiles.

APPENDIX E: OLS ESTIMATIONS

Women								
	(0a)	(0b)	(1)	(2)	(3)	(4)	(5)	(6)
>3 years university	0.216*** (0.029)	0.215*** (0.029)	0.217*** (0.028)	0.220*** (0.028)	0.218*** (0.028)	0.217*** (0.028)	0.213*** (0.029)	0.214*** (0.029)
1-2 years university (ref)	-0.109*** (0.026)	-0.101*** (0.030)	-0.104*** (0.030)	-0.103*** (0.030)	-0.103*** (0.030)	-0.103*** (0.030)	-0.102*** (0.030)	-0.102*** (0.031)
Secondary education	-0.224*** (0.026)	-0.209*** (0.037)	-0.210*** (0.037)	-0.213*** (0.037)	-0.210*** (0.037)	-0.211*** (0.036)	-0.211*** (0.037)	-0.211*** (0.037)
Vocational education	-0.314*** (0.032)	-0.283*** (0.068)	-0.281*** (0.068)	-0.286*** (0.068)	-0.278*** (0.068)	-0.278*** (0.067)	-0.279*** (0.067)	-0.287*** (0.068)
No qualification	0.024*** (0.004)	0.023*** (0.004)	0.023*** (0.004)	0.023*** (0.004)	0.023*** (0.004)	0.023*** (0.004)	0.023*** (0.004)	0.023*** (0.004)
Experience squared	-0.000*** (0.000)	-0.001*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.001*** (0.000)	-0.001*** (0.000)
Tenure	0.010*** (0.001)	0.010*** (0.001)	0.010*** (0.001)	0.010*** (0.001)	0.010*** (0.001)	0.010*** (0.002)	0.010*** (0.001)	0.010*** (0.001)
Full-time (ref=no)	0.316*** (0.024)	0.316*** (0.024)	0.317*** (0.024)	0.316*** (0.024)	0.317*** (0.024)	0.317*** (0.024)	0.318*** (0.024)	0.317*** (0.024)
Poor health (ref=no)	-0.076*** (0.026)	-0.075*** (0.027)	-0.077*** (0.026)	-0.076*** (0.026)	-0.076*** (0.027)	-0.076*** (0.027)	-0.077*** (0.027)	-0.074*** (0.027)
In a relationship (ref=no)	0.014 (0.021)	0.021 (0.025)	0.020 (0.025)	0.020 (0.025)	0.020 (0.025)	0.019 (0.025)	0.020 (0.024)	0.023 (0.025)
Parent (ref=no)	-0.063*** (0.026)	-0.039 (0.054)	-0.039 (0.054)	-0.045 (0.054)	-0.038 (0.053)	-0.038 (0.053)	-0.036 (0.053)	-0.044 (0.054)
Immigrant (ref=no)	-0.046 (0.041)	-0.023 (0.062)	-0.021 (0.062)	-0.022 (0.063)	-0.014 (0.062)	-0.014 (0.062)	-0.014 (0.062)	-0.026 (0.062)
Paris area (ref=no)	0.163*** (0.025)	0.160*** (0.026)	0.157*** (0.026)	0.159*** (0.026)	0.155*** (0.026)	0.155*** (0.025)	0.157*** (0.025)	0.158*** (0.026)
Equality oriented (ref=no)	0.059*** (0.021)	0.059*** (0.021)	0.057*** (0.021)	0.056*** (0.021)	0.055*** (0.021)	0.055*** (0.021)	0.055*** (0.021)	0.058*** (0.021)
% of female employees	-0.001 (0.000)	-0.001 (0.000)	-0.001 (0.000)	-0.001 (0.000)	-0.001* (0.000)	-0.001* (0.000)	-0.001 (0.000)	-0.001 (0.000)



	Women							
	(0a)	(0b)	(1)	(2)	(3)	(4)	(5)	(6)
20–49 employees (ref)								
50–199 employees	0.028 (0.025)	0.027 (0.025)	0.027 (0.025)	0.026 (0.025)	0.018 (0.025)	0.019 (0.025)	0.029 (0.025)	0.028 (0.025)
200–499 employees	0.021 (0.028)	0.020 (0.028)	0.013 (0.029)	0.011 (0.028)	-0.007 (0.028)	-0.002 (0.029)	0.023 (0.028)	0.022 (0.028)
500–999 employees	0.074** (0.032)	0.074** (0.032)	0.061* (0.033)	0.057* (0.032)	0.038 (0.033)	0.042 (0.033)	0.077** (0.032)	0.075** (0.032)
1000+ employees	0.149*** (0.034)	0.149*** (0.034)	0.133*** (0.036)	0.129*** (0.035)	0.103*** (0.037)	0.110*** (0.036)	0.157*** (0.034)	0.154*** (0.034)
Manufacturing, construction (ref.)								
Finance, business services	0.026 (0.033)	0.027 (0.033)	0.019 (0.034)	0.019 (0.033)	0.015 (0.033)	0.018 (0.033)	0.022 (0.033)	0.023 (0.033)
Trade, real estate, services for individuals	-0.060* (0.031)	-0.060* (0.031)	-0.067** (0.032)	-0.056* (0.031)	-0.054* (0.031)	-0.055* (0.031)	-0.065** (0.031)	-0.063** (0.031)
Education, health	0.078 (0.059)	0.078 (0.058)	0.075 (0.059)	0.081 (0.058)	0.083 (0.058)	0.084 (0.059)	0.074 (0.059)	0.075 (0.058)
Administration	0.028 (0.060)	0.028 (0.060)	0.023 (0.060)	0.023 (0.060)	0.028 (0.060)	0.027 (0.060)	0.026 (0.060)	0.026 (0.060)
Private company (ref.)								
Non-profit organization	-0.125** (0.049)	-0.125** (0.049)	-0.139*** (0.049)	-0.143*** (0.050)	-0.142*** (0.050)	-0.142*** (0.050)	-0.129*** (0.049)	-0.127*** (0.049)
Public administration	-0.069 (0.048)	-0.070 (0.048)	-0.104** (0.051)	-0.126** (0.052)	-0.135*** (0.052)	-0.125** (0.052)	-0.070 (0.048)	-0.069 (0.048)
State-owned company	0.034 (0.043)	0.033 (0.043)	-0.002 (0.047)	-0.014 (0.046)	-0.028 (0.047)	-0.016 (0.047)	0.037 (0.043)	0.037 (0.043)

(Continued)



(Continued)

	Women							
	(0a)	(0b)	(1)	(2)	(3)	(4)	(5)	(6)
Flexible work arrangements Q3								0.022 (0.023)
Flexible work arrangements Q4								0.032 (0.024)
Constant	6.642*** (0.051)	6.643*** (0.051)	6.643*** (0.052)	6.569*** (0.052)	6.699*** (0.053)	6.638*** (0.052)	6.640*** (0.051)	6.626*** (0.052)
R <sup>2</sup>	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46
N	1360	1360	1360	1360	1360	1360	1360	1360

\**p* < 0.1; \*\**p* < 0.05; \*\*\**p* < 0.01.

Q1, Q2, Q3 and Q4: quartiles.

Men		(1)	(2)	(3)	(4)	(5)	(6)
(0b)							
>3 years university	0.306*** (0.031)	0.307*** (0.031)	0.307*** (0.031)	0.306*** (0.031)	0.308*** (0.031)	0.307*** (0.031)	0.307*** (0.031)
1–2 years university (ref)							
Secondary education	-0.159*** (0.029)	-0.162*** (0.029)	-0.161*** (0.029)	-0.160*** (0.029)	-0.161*** (0.029)	-0.159*** (0.029)	-0.159*** (0.029)
Vocational education	-0.350*** (0.024)	-0.348*** (0.025)	-0.347*** (0.024)	-0.345*** (0.024)	-0.344*** (0.024)	-0.350*** (0.024)	-0.347*** (0.024)
No qualification	-0.421*** (0.029)	-0.423*** (0.029)	-0.419*** (0.029)	-0.415*** (0.029)	-0.417*** (0.029)	-0.422*** (0.029)	-0.421*** (0.029)
Experience	0.025*** (0.004)	0.025*** (0.004)	0.026*** (0.004)	0.025*** (0.004)	0.025*** (0.004)	0.025*** (0.004)	0.025*** (0.004)
Experience squared	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)
Tenure	0.006*** (0.001)	0.006*** (0.001)	0.006*** (0.001)	0.006*** (0.001)	0.006*** (0.001)	0.006*** (0.001)	0.006*** (0.001)
Full-time (ref=no)	0.356*** (0.072)	0.360*** (0.072)	0.353*** (0.072)	0.352*** (0.072)	0.355*** (0.072)	0.356*** (0.072)	0.356*** (0.072)
Poor health (ref=no)	-0.058*** (0.022)	-0.061*** (0.022)	-0.057*** (0.022)	-0.059*** (0.023)	-0.057*** (0.023)	-0.057*** (0.023)	-0.057*** (0.022)
In a relationship (ref=no)	0.074*** (0.021)	0.072*** (0.020)	0.074*** (0.020)	0.072*** (0.020)	0.073*** (0.020)	0.074*** (0.020)	0.073*** (0.020)
Parent (ref=no)	0.071*** (0.021)	0.073*** (0.021)	0.069*** (0.021)	0.070*** (0.021)	0.069*** (0.021)	0.070*** (0.021)	0.071*** (0.021)
Immigrant (ref=no)	-0.049 (0.042)	-0.047 (0.042)	-0.043 (0.042)	-0.043 (0.042)	-0.047 (0.042)	-0.048 (0.042)	-0.049 (0.042)
Paris area (ref=no)	0.151*** (0.024)	0.149*** (0.024)	0.148*** (0.024)	0.147*** (0.024)	0.149*** (0.024)	0.152*** (0.024)	0.152*** (0.024)
Equality oriented (ref=no)	-0.001 (0.017)	0.001 (0.017)	-0.003 (0.017)	-0.003 (0.017)	-0.001 (0.017)	-0.000 (0.017)	-0.002 (0.017)
% of female employees	-0.001*** (0.000)	-0.001*** (0.000)	-0.001*** (0.000)	-0.001*** (0.000)	-0.001*** (0.000)	-0.001*** (0.000)	-0.001*** (0.000)
20–49 employees (ref)							
50–199 employees	0.018 (0.023)	0.016 (0.023)	0.017 (0.023)	0.011 (0.023)	0.017 (0.023)	0.017 (0.023)	0.017 (0.023)
200–499 employees	0.032 (0.026)	0.032 (0.026)	0.028 (0.026)	0.015 (0.026)	0.024 (0.026)	0.031 (0.026)	0.030 (0.026)
500–999 employees	0.052 (0.034)	0.045 (0.034)	0.044 (0.034)	0.023 (0.035)	0.036 (0.035)	0.050 (0.033)	0.051 (0.034)
1000+ employees	0.095*** (0.027)	0.084*** (0.028)	0.078*** (0.028)	0.059*** (0.029)	0.068** (0.029)	0.094*** (0.027)	0.093*** (0.027)
Manufacturing, construction (ref.)							
Finance, business services	0.026 (0.024)	0.020 (0.024)	0.022 (0.024)	0.021 (0.024)	0.022 (0.024)	0.027 (0.024)	0.025 (0.024)
Trade, real estate, services for individuals	-0.062** (0.029)	-0.054* (0.029)	-0.060** (0.029)	-0.059** (0.029)	-0.058** (0.029)	-0.060** (0.029)	-0.062** (0.030)
Education, health	-0.083* (0.050)	-0.075 (0.050)	-0.081 (0.050)	-0.082 (0.050)	-0.074 (0.050)	-0.082* (0.050)	-0.083* (0.050)
Administration	-0.014 (0.045)	-0.006 (0.046)	-0.015 (0.045)	-0.015 (0.045)	-0.011 (0.045)	-0.016 (0.045)	-0.018 (0.045)

(Continued)

	Men						
	(0b)	(1)	(2)	(3)	(4)	(5)	(6)
Private company (ref.)							
Non-profit organization	-0.120** (0.050)	-0.122** (0.049)	-0.134*** (0.050)	-0.130*** (0.050)	-0.130*** (0.050)	-0.117** (0.050)	-0.117** (0.050)
Public administration	-0.005 (0.042)	-0.018 (0.043)	-0.047 (0.044)	-0.050 (0.044)	-0.048 (0.044)	-0.004 (0.042)	-0.003 (0.042)
State-owned company	-0.053 (0.033)	-0.070** (0.035)	-0.087*** (0.034)	-0.096*** (0.034)	-0.092*** (0.034)	-0.054* (0.033)	-0.054* (0.033)
Childcare (ref=no)		0.066*** (0.023)					
No day (ref)							
1-3 days for a sick child		0.019 (0.026)					
4-6 days for a sick child		-0.021 (0.024)					
7+ days for a sick child		-0.033 (0.032)					
Flex schedule for children		-0.020 (0.016)					
Family-friendly (ref=no)		0.061** (0.024)					
In-cash in-kind				0.039*** (0.012)			
In-cash in-kind Q1 (ref)							
In-cash in-kind Q2					-0.017 (0.023)		
In-cash in-kind Q3					0.030 (0.025)		
In-cash in-kind Q4					0.077** (0.031)		
Flexible work arrangements						-0.008 (0.008)	
Flexible work arrangements Q1 (ref)							0.023 (0.021)
Flexible work arrangements Q2							-0.008 (0.022)
Flexible work arrangements Q3							0.002 (0.022)
Flexible work arrangements Q4							6.781*** (0.089)
Constant	6.784*** (0.089)	6.795*** (0.090)	6.726*** (0.091)	6.827*** (0.089)	6.791*** (0.089)	6.784*** (0.088)	6.781*** (0.089)
R <sup>2</sup>	0.54	0.54	0.54	0.54	0.54	0.54	0.54
N	1397	1397	1397	1397	1397	1397	1397

\*p < 0.1; \*\*p < 0.05; \*\*\*p < 0.01.  
Q1, Q2, Q3 and Q4: quartiles.

APPENDIX F: FIRST STAGE OF THE IV REGRESSIONS

	Women		Men	
	Family-friendly	In-cash in-kind	In-cash in-kind Q4	Family-friendly
Parent nearby	-0.116*** (0.030)	-0.270*** (0.063)	-0.109*** (0.028)	
Volunteer				0.238*** (0.052)
>3 years university	-0.005 (0.041)	0.042 (0.087)	-0.013 (0.039)	0.371*** (0.103)
1-2 years university (ref)				0.143 (0.088)
Secondary education	0.059 (0.050)	0.114 (0.106)	0.071 (0.048)	0.182** (0.091)
Vocational education	0.113* (0.061)	0.207 (0.128)	0.076 (0.058)	-0.126 (0.083)
No qualification	0.115 (0.107)	0.108 (0.224)	0.035 (0.102)	-0.203** (0.093)
Experience	-0.001 (0.007)	-0.006 (0.014)	-0.007 (0.006)	-0.011* (0.006)
Experience squared	-0.000 (0.000)	-0.000 (0.000)	-0.000 (0.000)	0.000 (0.000)
Tenure	0.014*** (0.002)	0.030*** (0.004)	0.011*** (0.002)	0.029*** (0.004)
Full-time (ref=no)	-0.029 (0.031)	-0.088 (0.065)	-0.056* (0.030)	-0.002 (0.136)
Poor health (ref=no)	0.012 (0.037)	0.023 (0.078)	0.036 (0.035)	0.068 (0.072)
In a relationship (ref=no)	0.015 (0.038)	0.041 (0.081)	0.020 (0.037)	0.075 (0.067)
Parent (ref=no)	0.256*** (0.078)	0.413** (0.163)	0.144* (0.074)	0.041 (0.035)
Immigrant (ref=no)	0.098 (0.092)	0.128 (0.192)	0.063 (0.087)	0.030 (0.069)
Paris area (ref=no)	-0.025 (0.035)	0.063 (0.074)	0.018 (0.034)	-0.294*** (0.109)
Equality oriented (ref=no)	0.086*** (0.029)	0.210*** (0.060)	0.069** (0.027)	0.288*** (0.066)
% of female employees	0.004*** (0.001)	0.009*** (0.001)	0.004*** (0.001)	0.174*** (0.052)
IMR	-0.532*** (0.159)	-0.864*** (0.335)	-0.311** (0.152)	0.008*** (0.001)
Constant	1.211*** (0.077)	-0.369** (0.162)	0.144** (0.074)	1.073*** (0.087)
R <sup>2</sup>	0.12	0.12	0.09	0.16
N	1360	1360	1360	1397
F	15.23	18.64	14.73	21.18

\*p < 0.1; \*\*p < 0.05; \*\*\*p < 0.01.

Q4: fourth quartile.

## APPENDIX G: IV REGRESSIONS

	Women			Men		
	(1)	(2)	(3)	(1)	(2)	(3)
Family-friendly	0.519** (0.205)			0.095 (0.141)		
In-cash in-kind		0.223*** (0.084)			0.061 (0.091)	
In-cash in-kind Q4			0.553** (0.219)			0.142 (0.212)
>3 years university	0.213*** (0.033)	0.202*** (0.032)	0.218** (0.033)	0.301*** (0.031)	0.298*** (0.032)	0.304*** (0.029)
1–2 years university (ref)						
Secondary education	-0.132*** (0.040)	-0.127*** (0.038)	-0.141*** (0.040)	-0.161*** (0.034)	-0.161*** (0.034)	-0.160*** (0.033)
Vocational education	-0.242*** (0.047)	-0.229*** (0.044)	-0.225*** (0.046)	-0.342*** (0.028)	-0.340*** (0.029)	-0.341*** (0.029)
No qualification	-0.301*** (0.080)	-0.265*** (0.078)	-0.261*** (0.083)	-0.410*** (0.032)	-0.403*** (0.036)	-0.409*** (0.032)
Experience	0.023*** (0.005)	0.024*** (0.005)	0.027*** (0.006)	0.026*** (0.004)	0.025*** (0.004)	0.024*** (0.004)
Experience squared	-0.000** (0.000)	-0.000*** (0.000)	-0.001*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)
Tenure	0.004 (0.003)	0.005* (0.003)	0.005* (0.003)	0.006*** (0.002)	0.006* (0.003)	0.006** (0.002)
Full-time	0.336*** (0.026)	0.340*** (0.025)	0.351*** (0.028)	0.370*** (0.044)	0.368*** (0.044)	0.374*** (0.045)
Poor health	-0.074** (0.029)	-0.073*** (0.028)	-0.087*** (0.030)	-0.065*** (0.024)	-0.069*** (0.024)	-0.066*** (0.024)
In a relationship	0.023 (0.030)	0.021 (0.029)	0.019 (0.030)	0.071*** (0.022)	0.069*** (0.023)	0.067*** (0.024)
Parent	-0.126** (0.064)	-0.086 (0.056)	-0.073 (0.058)	0.072*** (0.023)	0.074*** (0.023)	0.079*** (0.023)
Immigrant	-0.036 (0.071)	-0.014 (0.068)	-0.021 (0.071)	-0.043 (0.043)	-0.042 (0.044)	-0.048 (0.039)
Paris area	0.170*** (0.028)	0.143*** (0.029)	0.147*** (0.029)	0.168*** (0.027)	0.161*** (0.033)	0.168*** (0.027)
Equality oriented	0.018 (0.029)	0.016 (0.028)	0.024 (0.028)	-0.005 (0.021)	-0.008 (0.024)	-0.002 (0.019)
% of female employees	-0.003*** (0.001)	-0.003*** (0.001)	-0.003*** (0.001)	-0.003*** (0.001)	-0.003*** (0.001)	-0.003*** (0.001)
IMR	0.140 (0.129)	0.057 (0.113)	0.036 (0.117)			
Constant	6.081*** (0.242)	6.792*** (0.072)	6.630*** (0.063)	6.707*** (0.159)	6.850*** (0.086)	6.806*** (0.057)
R <sup>2</sup>	0.20	0.27	0.20	0.52	0.52	0.52
N	1360	1360	1360	1397	1397	1397

\* $p < 0.1$ ; \*\* $p < 0.05$ ; \*\*\* $p < 0.01$ .

Q4: fourth quartile.

APPENDIX H: OLS REGRESSIONS WITHOUT WORKPLACE CHARACTERISTICS

Women	(0)	(1)	(2)	(3)	(4)	(5)	(6)
>3 years university	0.221*** (0.029)	0.218*** (0.029)	0.220*** (0.029)	0.217*** (0.029)	0.217*** (0.029)	0.220*** (0.029)	0.220*** (0.029)
1-2 years university (ref)							
Secondary education	-0.110*** (0.030)	-0.116*** (0.030)	-0.115*** (0.030)	-0.115*** (0.030)	-0.117*** (0.030)	-0.111*** (0.030)	-0.111*** (0.031)
Vocational education	-0.203*** (0.038)	-0.208*** (0.037)	-0.210*** (0.038)	-0.211*** (0.037)	-0.210*** (0.037)	-0.203*** (0.038)	-0.203*** (0.038)
No qualification	-0.277*** (0.069)	-0.279*** (0.069)	-0.284*** (0.069)	-0.279*** (0.068)	-0.278*** (0.068)	-0.278*** (0.068)	-0.278*** (0.069)
Experience	0.022*** (0.005)	0.022*** (0.005)	0.022*** (0.005)	0.022*** (0.005)	0.022*** (0.005)	0.022*** (0.005)	0.022*** (0.005)
Experience squared	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)
Tenure	0.011*** (0.001)	0.010*** (0.002)	0.010*** (0.001)	0.010*** (0.002)	0.010*** (0.002)	0.011*** (0.001)	0.011*** (0.001)
Full-time (ref=no)	0.318*** (0.024)	0.321*** (0.024)	0.321*** (0.024)	0.323*** (0.024)	0.324*** (0.024)	0.318*** (0.024)	0.318*** (0.024)
Poor health (ref=no)	-0.072*** (0.026)	-0.075*** (0.026)	-0.072*** (0.026)	-0.072*** (0.026)	-0.074*** (0.026)	-0.072*** (0.026)	-0.072*** (0.026)
In a relationship (ref=no)	0.026 (0.026)	0.025 (0.026)	0.025 (0.025)	0.024 (0.025)	0.025 (0.025)	0.027 (0.025)	0.026 (0.026)
Parent (ref=no)	-0.020 (0.055)	-0.032 (0.055)	-0.040 (0.056)	-0.038 (0.055)	-0.034 (0.055)	-0.021 (0.055)	-0.021 (0.055)
Immigrant (ref=no)	0.004 (0.066)	-0.001 (0.066)	-0.006 (0.067)	-0.004 (0.065)	-0.002 (0.066)	0.004 (0.066)	0.003 (0.067)
Paris area (ref=no)	0.170*** (0.026)	0.166*** (0.027)	0.171*** (0.026)	0.165*** (0.026)	0.163*** (0.026)	0.170*** (0.026)	0.170*** (0.026)
Equality oriented (ref=no)	0.064*** (0.021)	0.057*** (0.021)	0.057*** (0.021)	0.053*** (0.021)	0.054*** (0.021)	0.064*** (0.021)	0.064*** (0.021)
% of female employees	-0.001** (0.000)	-0.001*** (0.000)	-0.001*** (0.000)	-0.001*** (0.000)	-0.001*** (0.000)	-0.001*** (0.000)	-0.001*** (0.000)
IMR	-0.079 (0.110)	-0.056 (0.109)	-0.038 (0.109)	-0.041 (0.108)	-0.044 (0.108)	-0.078 (0.110)	-0.078 (0.110)
Childcare (ref = no)		0.074*** (0.021)					
0 days for a sick child (ref)							
1-3 days for a sick child		0.026 (0.030)					
4-6 days for a sick child		0.016 (0.025)					
7+ days for a sick child		0.012 (0.027)					
Flex schedule for children		0.002 (0.019)					
Family-friendly (ref=no)		0.080*** (0.019)		0.049*** (0.009)			
In-cash in-kind							
In-cash in-kind Q1 (ref)					0.026 (0.024)		
In-cash in-kind Q2					0.062** (0.026)		
In-cash in-kind Q3							



(Continued)

Women	(0)	(1)	(2)	(3)	(4)	(5)	(6)
In-cash in-kind Q4					0.124*** (0.025)		
Flexible work arrangement						0.004 (0.009)	
Flexible work arrangement Q1 (ref)							0.001 (0.025)
Flexible work arrangement Q2							-0.003 (0.023)
Flexible work arrangement Q3							0.004 (0.025)
Flexible work arrangement Q4							6.676*** (0.047)
Constant	6.677*** (0.046)	6.662*** (0.048)	6.584*** (0.051)	6.701*** (0.046)	6.643*** (0.047)	6.676*** (0.046)	6.676*** (0.047)
R <sup>2</sup>	0.43	0.44	0.44	0.44	0.44	0.43	0.43
N	1360	1360	1360	1360	1360	1360	1360

\* $p < 0.1$ ; \*\* $p < 0.05$ ; \*\*\* $p < 0.01$ .  
 Q1, Q2, Q3 and Q4: quartiles.

Men	(1)	(2)	(3)	(4)	(5)	(6)	(7)
>3 years university	0.309*** (0.031)	0.307*** (0.031)	0.305*** (0.031)	0.303*** (0.031)	0.306*** (0.031)	0.310*** (0.031)	0.310*** (0.031)
1-2 years university (ref)							
Secondary education	-0.150*** (0.028)	-0.156*** (0.029)	-0.155*** (0.029)	-0.156*** (0.029)	-0.157*** (0.029)	-0.151*** (0.028)	-0.150*** (0.028)
Vocational education	-0.347*** (0.024)	-0.345*** (0.025)	-0.345*** (0.024)	-0.343*** (0.024)	-0.342*** (0.024)	-0.348*** (0.024)	-0.345*** (0.024)
No qualification	-0.415*** (0.029)	-0.418*** (0.029)	-0.413*** (0.028)	-0.409*** (0.028)	-0.410*** (0.028)	-0.416*** (0.029)	-0.415*** (0.029)
Experience	0.025*** (0.004)	0.024*** (0.004)	0.025*** (0.004)	0.025*** (0.004)	0.025*** (0.004)	0.025*** (0.004)	0.025*** (0.004)
Experience squared	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)	-0.000*** (0.000)
Tenure	0.007*** (0.001)	0.007*** (0.001)	0.007*** (0.001)	0.006*** (0.001)	0.006*** (0.001)	0.007*** (0.001)	0.007*** (0.001)
Full-time (ref=no)	0.369*** (0.071)	0.377*** (0.071)	0.369*** (0.071)	0.368*** (0.070)	0.371*** (0.071)	0.368*** (0.070)	0.369*** (0.070)
Poor health (ref=no)	-0.065*** (0.023)	-0.068*** (0.023)	-0.065*** (0.023)	-0.067*** (0.023)	-0.065*** (0.023)	-0.064*** (0.023)	-0.063*** (0.023)
In a relationship (ref=no)	0.074*** (0.021)	0.072*** (0.020)	0.073*** (0.021)	0.071*** (0.021)	0.072*** (0.021)	0.072*** (0.021)	0.071*** (0.020)
Parent (ref=no)	0.075*** (0.021)	0.076*** (0.021)	0.074*** (0.022)	0.074*** (0.022)	0.073*** (0.022)	0.074*** (0.021)	0.075*** (0.021)
Immigrant (ref=no)	-0.059 (0.042)	-0.055 (0.043)	-0.052 (0.042)	-0.050 (0.042)	-0.052 (0.042)	-0.058 (0.043)	-0.059 (0.043)
Paris area (ref=no)	0.178*** (0.024)	0.169*** (0.024)	0.173*** (0.024)	0.169*** (0.024)	0.171*** (0.024)	0.180*** (0.024)	0.179*** (0.023)
Equality oriented (ref=no)	0.003 (0.017)	0.003 (0.017)	-0.001 (0.017)	-0.003 (0.017)	-0.001 (0.017)	0.004 (0.017)	0.002 (0.017)
% of female employees	-0.002*** (0.000)	-0.002*** (0.000)	-0.002*** (0.000)	-0.003*** (0.000)	-0.002*** (0.000)	-0.002*** (0.000)	-0.002*** (0.000)
Childcare (ref=no)		0.081*** (0.022)					
0 days for a sick child (ref)							
1-3 days for a sick child		0.031 (0.026)					
4-6 days for a sick child		-0.015 (0.023)					
7+ days for a sick child		-0.047* (0.026)					
Flex schedule for children		-0.023 (0.016)					
Family-friendly (ref=no)			0.043** (0.018)				
In-cash in-kind				0.032*** (0.009)			
In-cash in-kind Q1 (ref)					-0.017 (0.023)		
In-cash in-kind Q2					0.033 (0.023)		
In-cash in-kind Q3					0.069*** (0.024)		
In-cash in-kind Q4							

(Continued)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Men							
Flexible work arrangement						-0.013 (0.008)	
Flexible work arrangement Q1 (ref)							0.025 (0.021)
Flexible work arrangement Q2							-0.018 (0.022)
Flexible work arrangement Q3							-0.011 (0.022)
Flexible work arrangement Q4							6.807*** (0.083)
Constant	6.806*** (0.084)	6.809*** (0.085)	6.761*** (0.086)	6.829*** (0.083)	6.804*** (0.084)	6.806*** (0.083)	
R <sup>2</sup>	0.52	0.53	0.52	0.52	0.52	0.52	0.52
N	1397	1397	1397	1397	1397	1397	1397

\* $p < 0.1$ ; \*\* $p < 0.05$ ; \*\*\* $p < 0.01$ .  
Q1, Q2, Q3 and Q4: quartiles.