

Online appendix: *Benefits and employees' work effort: an empirical analysis of non-monetary incentives*

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Table A.1: Summary of data processing steps

Data processing step	Observations	
	Excluded	Remaining
Initial sample		659,169
Exclude observations prior to 2006	286,910	372,259
Exclude self-employed individuals, civil servants, apprentices	55,256	317,003
Exclude if not employed full-time or part-time	127,315	189,688
Exclude observations with missing contractual working hours	4,096	185,592
Exclude observations with missing actual working hours	9,624	175,968
Exclude survey years without benefit questions (2007, 2009, 2011, 2013, 2019, 2021)	58,216	117,752
Exclude observations with missing responses to any benefit type	10,016	107,736
Exclude observations with missing values for control variables	18,384	89,352
Exclude individuals with only one observation	6,358	82,994

Table A.2: Summary statistics

	Obs.	Mean	Std.Dev.	Min.	Max.
<i>workEffort</i>	82,994	195.233	296.207	-2,520	3,300
<i>contractualWorkHours</i>	82,994	34.830	8.062	2	80
<i>actualWorkHours</i>	82,994	38.084	9.918	1	80
<i>benefit</i>	82,994	0.322	0.467	0	1
<i>benefitCount</i>	82,994	0.463	0.812	0	6
<i>benefits1</i>	82,994	0.231	0.421	0	1
<i>benefits2</i>	82,994	0.057	0.232	0	1
<i>benefits3</i>	82,994	0.024	0.152	0	1
<i>benefits4</i>	82,994	0.009	0.095	0	1
<i>benefits5</i>	82,994	0.002	0.047	0	1
<i>meal</i>	82,994	0.193	0.395	0	1
<i>car</i>	82,994	0.053	0.224	0	1
<i>phone</i>	82,994	0.077	0.266	0	1
<i>expenses</i>	82,994	0.023	0.150	0	1
<i>computer</i>	82,994	0.051	0.219	0	1
<i>income</i>	82,994	2,870.134	1,781.992	1	57,000
<i>hourlyWage</i>	82,994	74.965	54.909	0	6,000
<i>additionalPay</i>	82,994	0.706	0.455	0	1
<i>bonus</i>	82,994	0.263	0.440	0	1
<i>flexible</i>	82,994	0.579	0.494	0	1
<i>jobChange</i>	82,994	0.127	0.333	0	1
<i>tenure</i>	82,994	11.242	10.135	0	51
<i>partTime</i>	82,994	0.287	0.452	0	1
<i>blueCollar</i>	82,994	0.247	0.431	0	1
<i>whiteCollar</i>	82,994	0.737	0.440	0	1
<i>manager</i>	82,994	0.016	0.126	0	1
<i>western</i>	82,994	0.775	0.418	0	1
<i>sme</i>	82,994	0.480	0.500	0	1
<i>agriculture</i>	82,994	0.012	0.107	0	1
<i>energy</i>	82,994	0.010	0.100	0	1
<i>mining</i>	82,994	0.002	0.044	0	1
<i>manufacturing</i>	82,994	0.267	0.442	0	1
<i>construction</i>	82,994	0.053	0.223	0	1
<i>trade</i>	82,994	0.129	0.336	0	1
<i>transport</i>	82,994	0.048	0.215	0	1
<i>bankInsurance</i>	82,994	0.042	0.201	0	1
<i>services</i>	82,994	0.403	0.490	0	1

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<i>otherIndustry</i>	82,994	0.034	0.182	0	1
<i>female</i>	82,994	0.503	0.500	0	1
<i>age</i>	82,994	44.414	10.388	18	65
<i>married</i>	82,994	0.620	0.485	0	1
<i>riskAversion</i>	82,994	4.835	2.252	0	10
<i>child</i>	82,994	0.549	0.498	0	1
<i>overtimeHours</i>	82,624	2.125	3.208	0	46
<i>workSatisfaction</i>	81,844	7.089	1.933	0	10
<i>wageSatisfaction</i>	82,625	6.673	2.024	0	10
<i>jobSecurityConcerns</i>	82,275	0.442	0.497	0	1
<i>sickLeave</i>	82,992	9.983	24.767	0	365
<i>childCareLeave</i>	70,470	0.496	2.303	0	170
<i>careLeave</i>	50,768	0.070	2.513	0	270
<i>otherLeave</i>	70,456	0.374	5.935	0	365
<i>eveningWork</i>	19,944	0.894	1.120	0	4
<i>nightWork</i>	19,729	0.453	0.910	0	4
<i>saturdayWork</i>	19,992	1.261	1.382	0	4
<i>sundayWork</i>	19,700	0.726	1.174	0	4

Notes. The table shows descriptive statistics. The performance measure is work effort, measured as the difference between actual working hours and contractual working hours (in minutes). The dummy variable *benefit* equals 1 if one or more benefits are received. *benefitCount* measures the number of benefit types received. Dummy variables for the number of benefit types and the different types of benefits are created. *income* represents the monthly income before taxes (gross wage last month) while *additionalPay* equals 1 if additional gross payments are received. The binary variable *bonus* indicates whether the employee receives a shift bonus, a weekend bonus, overtime pay, a bonus for difficult work conditions or other additional payments. The dummy variable *flexible* indicates whether an employee has flexible work time arrangements rather than a fixed working schedule. Other job characteristics include a dummy variable for job change in the previous year, tenure, a dummy variable for part-time work and dummies for job position. Included organizational characteristics are the region, a dummy variable for SMEs (*sme*) and dummies for the type of industry. Personal characteristics include age, marital status, risk-tolerance, and children. Average hours of overtime per week are reported *overtimeHours*. Work satisfaction and dummy variables for job-related burdens are considered. Absence variables include the number of days off work in the previous year due to personal illness, child's illness, caregiving for relatives, and other reasons. Summary statistics of categorical variables for the frequency of evening shifts after 7 p.m., night shifts after 10 p.m. and weekend work are displayed.

Table A.3: Estimation results for main models

Variables	Dependent variable: <i>workEffort</i>			
	Model 0	Model 1	Model 2	Model 3
<i>benefit</i>	10.42*** (2.80)	12.73*** (2.77)		
<i>benefits1</i>			9.12*** (2.81)	
<i>benefits2</i>			27.30*** (5.27)	
<i>benefits3</i>			45.65*** (8.95)	
<i>benefits4</i>			73.49*** (15.97)	
<i>benefits5</i>			97.41*** (30.47)	
<i>meal</i>				-2.05 (3.45)
<i>car</i>				51.72*** (9.34)
<i>phone</i>				24.69*** (5.94)
<i>expenses</i>				37.32*** (9.83)
<i>computer</i>				13.64** (6.80)
<i>ln(income)</i>	14.89*** (4.53)	75.74*** (5.24)	74.89*** (5.24)	74.21*** (5.23)
<i>additionalPay</i>	7.80** (3.19)	3.79 (3.19)	3.72 (3.19)	4.01 (3.19)
<i>bonus</i>	23.19*** (3.01)	21.31*** (2.98)	21.27*** (2.98)	21.49*** (2.97)
<i>flexible</i>	28.04*** (2.98)	29.43*** (2.96)	29.17*** (2.95)	28.91*** (2.95)

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Variables	Model 0	Model 1	Model 2	Model 3
<i>jobChange</i>		-16.06*** (3.37)	-16.16*** (3.37)	-15.92*** (3.36)
<i>tenure</i>		0.96** (0.41)	0.97** (0.41)	0.97** (0.41)
<i>partTime</i>		69.74*** (5.75)	69.89*** (5.74)	69.95*** (5.74)
<i>blueCollar</i>		-57.96*** (14.92)	-56.18*** (14.86)	-53.79*** (14.83)
<i>whiteCollar</i>		-52.83*** (14.23)	-51.13*** (14.17)	-49.00*** (14.13)
<i>western</i>		-2.85 (22.55)	-3.50 (22.52)	-3.26 (22.45)
<i>sme</i>		7.91** (3.74)	8.26** (3.74)	7.15* (3.74)
<i>agriculture</i>		56.16*** (18.71)	55.98*** (18.69)	55.50*** (18.67)
<i>energy</i>		-5.01 (13.51)	-6.06 (13.53)	-6.48 (13.46)
<i>mining</i>		6.21 (33.95)	6.03 (33.99)	6.21 (34.03)
<i>manufacturing</i>		-10.07 (6.50)	-10.28 (6.49)	-9.93 (6.47)
<i>construction</i>		26.91*** (9.55)	27.20*** (9.53)	26.21*** (9.52)
<i>trade</i>		-0.14 (6.85)	-0.11 (6.84)	0.01 (6.82)
<i>transport</i>		26.45*** (9.84)	26.21*** (9.84)	25.48*** (9.81)
<i>bankInsurance</i>		7.76 (13.43)	8.00 (13.41)	10.24 (13.32)
<i>otherIndustry</i>		9.32 (5.87)	9.78* (5.87)	10.56* (5.87)
<i>age</i>		-9.56*** (0.60)	-9.63*** (0.60)	-9.70*** (0.59)
<i>married</i>		-5.29 (5.18)	-5.09 (5.18)	-5.24 (5.16)
<i>riskAversion</i>		1.78*** (0.61)	1.75*** (0.61)	1.74*** (0.61)
<i>child</i>		-13.02*** (3.91)	-13.38*** (3.91)	-13.60*** (3.91)
<i>year2008</i>		9.82** (3.86)	9.73** (3.86)	9.55** (3.85)
<i>year2010</i>		-6.80 (4.30)	-6.65 (4.30)	-7.02 (4.29)
<i>year2012</i>		12.91*** (4.26)	13.25*** (4.26)	13.05*** (4.26)
<i>year2014</i>		6.59 (4.55)	6.59 (4.55)	6.37 (4.54)
<i>year2015</i>		6.73 (4.71)	6.73 (4.71)	6.52 (4.71)
<i>year2016</i>		16.89*** (4.90)	17.12*** (4.90)	17.12*** (4.90)
<i>year2017</i>		12.22** (5.08)	12.44** (5.08)	12.42** (5.08)
<i>year2018</i>		13.07** (5.25)	13.16** (5.25)	13.38** (5.25)
<i>year2020</i>		3.63 (5.64)	4.04 (5.64)	4.24 (5.65)
Constant	48.05 (35.09)	15.55 (46.23)	22.69 (46.19)	29.24 (46.11)
Individual FE	YES	YES	YES	YES
Observations	82,994	82,994	82,994	82,994
R ² within	0.004	0.024	0.025	0.026
R ² overall	0.054	0.018	0.021	0.026
R ² between	0.094	0.019	0.022	0.028

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Variables	Model 0	Model 1	Model 2	Model 3
Notes. The table shows FE regression results. Standard errors clustered at the individual level are presented in brackets. Dependent variable is work effort measured as the difference between actual and contractual working hours (in minutes). The dummy variable <i>benefit</i> equals 1 if one or more benefits are received. Model 2 includes dummy variables for the number of benefits, from 1 to 5 or more; Model 3 for benefit types. $\ln(\text{income})$ is the logarithm of monthly gross income. Dummy variables for additional payments (<i>bonus</i> , <i>additionalPay</i>) and flexible working time (<i>flexible</i>) are included. Controls include job-related, and personal factors. * p<0.10, ** p<0.05, *** p<0.01.				

Table A.4: Subgroup analysis

Variables	Dependent variable: <i>workEffort</i>		
	Gender	Firm size	Industry
<i>benefit</i>	18.62*** (4.10)	9.49*** (3.37)	4.75 (4.35)
$\ln(\text{income})$	75.68*** (5.24)	75.72*** (5.24)	75.61*** (5.24)
<i>additionalPay</i>	3.74 (3.19)	3.78 (3.19)	3.71 (3.19)
<i>bonus</i>	21.28*** (2.98)	21.31*** (2.98)	21.24*** (2.98)
<i>flexible</i>	29.38*** (2.96)	29.39*** (2.96)	29.36*** (2.96)
<i>sme</i>	7.87** (3.74)	5.76 (3.97)	8.06** (3.74)
<i>agriculture</i>	56.18*** (18.71)	56.26*** (18.70)	50.25*** (18.47)
<i>energy</i>	-5.19 (13.54)	-4.90 (13.50)	-3.83 (16.40)
<i>mining</i>	5.92 (33.98)	5.94 (33.89)	4.31 (35.91)
<i>manufacturing</i>	-10.06 (6.50)	-9.99 (6.50)	-16.68** (6.81)
<i>construction</i>	26.90*** (9.55)	27.04*** (9.55)	20.39** (10.35)
<i>trade</i>	-0.08 (6.85)	-0.13 (6.85)	-4.93 (7.20)
<i>transport</i>	26.43*** (9.83)	26.49*** (9.84)	27.45** (10.67)
<i>bankInsurance</i>	7.77 (13.42)	8.15 (13.41)	3.68 (13.83)
<i>otherIndustry</i>	9.40 (5.87)	9.34 (5.87)	11.31* (6.73)
<i>benefit</i> × <i>female</i>	-12.33** (5.50)		
<i>benefit</i> × <i>sme</i>		7.62 (5.23)	
<i>benefit</i> × <i>agriculture</i>			24.49 (34.01)
<i>benefit</i> × <i>energy</i>			1.53 (17.59)
<i>benefit</i> × <i>mining</i>			5.19 (44.23)
<i>benefit</i> × <i>manufacturing</i>			18.15*** (6.19)
<i>benefit</i> × <i>construction</i>			20.54 (13.72)
<i>benefit</i> × <i>trade</i>			13.37 (8.25)
<i>benefit</i> × <i>transport</i>			-2.44 (13.46)
<i>benefit</i> × <i>bankInsurance</i>			9.82 (11.06)
<i>benefit</i> × <i>otherIndustry</i>			-8.65 (11.44)
Observations	82,994	82,994	82,994
R ² within	0.024	0.024	0.024

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Variables	Gender	Firm size	Industry
R ² overall	0.019	0.018	0.018
R ² between	0.020	0.019	0.019
Controls	YES	YES	YES
Individual FE	YES	YES	YES
Year dummies	YES	YES	YES
Constant	YES	YES	YES
Wald tests			
<i>benefit benefit</i> × <i>female</i>	11.78 (2)***		
<i>benefit benefit</i> × <i>sme</i>		11.08 (2)***	
<i>benefit benefit</i> × <i>agriculture</i>			0.94 (2)
<i>benefit benefit</i> × <i>energy</i>			0.65 (2)
<i>benefit benefit</i> × <i>mining</i>			0.62 (2)
<i>benefit benefit</i> × <i>manufacturing</i>			12.99 (2)***
<i>benefit benefit</i> × <i>construction</i>			2.42 (2)*
<i>benefit benefit</i> × <i>trade</i>			3.64 (2)**
<i>benefit benefit</i> × <i>transport</i>			0.61 (2)
<i>benefit benefit</i> × <i>bankInsurance</i>			1.59 (2)
<i>benefit benefit</i> × <i>otherIndustry</i>			0.73 (2)
Linear combinations of parameters			
<i>benefit</i> + <i>benefit</i> × <i>female</i>	6.28 (3.67)*		
<i>benefit</i> + <i>benefit</i> × <i>sme</i>		17.11 (4.28)***	
<i>benefit</i> + <i>benefit</i> × <i>agriculture</i>			29.23 (33.85)
<i>benefit</i> + <i>benefit</i> × <i>energy</i>			6.28 (17.15)
<i>benefit</i> + <i>benefit</i> × <i>mining</i>			9.93 (44.03)
<i>benefit</i> + <i>benefit</i> × <i>manufacturing</i>			22.89 (4.56)***
<i>benefit</i> + <i>benefit</i> × <i>construction</i>			25.29 (13.10)*
<i>benefit</i> + <i>benefit</i> × <i>trade</i>			18.11 (7.21)**
<i>benefit</i> + <i>benefit</i> × <i>transport</i>			2.31 (12.85)
<i>benefit</i> + <i>benefit</i> × <i>bankInsurance</i>			14.56 (10.23)
<i>benefit</i> + <i>benefit</i> × <i>otherIndustry</i>			-3.90 (11.24)

Notes. The table shows the results of FE regressions (Model 4). The values in parentheses represent robust standard errors clustered at the individual level. The coefficients for interaction terms with the variable *benefit* and dummy variables representing various subgroups are reported. The binary variable *female* reflects the gender. The variable *sme* is a dummy for SMEs, indicating firm size. For the type of industry, *services* serves as reference. Wald tests for joint significance, showing the F-statistic and degrees of freedom in brackets. For linear combinations of parameters, point estimates and standard errors are reported.

* p<0.10, ** p<0.05, *** p<0.01.

Table A.5: Subgroup analysis by benefit type

Variables	Dependent variable: <i>workEffort</i>		
	Gender	Firm size	Industry
<i>meal</i>	-2.81 (4.91)	-3.86 (3.83)	-9.67* (5.66)
<i>car</i>	53.78*** (10.30)	64.91*** (12.69)	40.12** (16.23)
<i>phone</i>	26.68*** (6.90)	13.70* (7.31)	20.87** (9.83)
<i>expenses</i>	36.44*** (11.62)	23.76* (12.50)	35.50** (17.18)
<i>computer</i>	16.83** (8.17)	16.68** (7.82)	14.04 (10.34)
<i>ln(income)</i>	74.22*** (5.23)	74.19*** (5.23)	74.25*** (5.24)
<i>additionalPay</i>	4.00 (3.19)	3.94 (3.19)	4.05 (3.19)
<i>bonus</i>	21.44*** (2.97)	21.41*** (2.97)	21.54*** (2.97)
<i>flexible</i>	28.92*** (2.95)	28.85*** (2.95)	28.71*** (2.95)
<i>sme</i>	7.15* (3.74)	5.04 (3.92)	7.42** (3.74)
<i>agriculture</i>	55.59*** (18.67)	56.07*** (18.65)	52.96*** (19.02)

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Variables	Gender	Firm size	Industry
<i>energy</i>	-6.70 (13.47)	-6.23 (13.45)	-12.78 (15.57)
<i>mining</i>	5.95 (34.06)	5.49 (33.94)	13.01 (34.72)
<i>manufacturing</i>	-9.91 (6.47)	-9.78 (6.46)	-16.47** (6.73)
<i>construction</i>	26.12*** (9.52)	26.69*** (9.51)	23.34** (10.11)
<i>trade</i>	0.00 (6.82)	0.11 (6.82)	-4.34 (7.12)
<i>transport</i>	25.51*** (9.81)	25.35*** (9.81)	23.50** (10.72)
<i>bankInsurance</i>	10.48 (13.32)	10.30 (13.33)	2.90 (13.69)
<i>otherIndustry</i>	10.53* (5.87)	10.63* (5.88)	11.63* (6.47)
<i>meal × female</i>	1.57 (6.85)		
<i>car × female</i>	-9.41 (23.46)		
<i>phone × female</i>	-8.77 (13.60)		
<i>expenses × female</i>	2.98 (21.41)		
<i>computer × female</i>	-9.42 (14.68)		
<i>meal × sme</i>		7.58 (6.90)	
<i>car × sme</i>		-24.31 (16.20)	
<i>phone × sme</i>		25.68** (10.93)	
<i>expenses × sme</i>		32.16 (20.42)	
<i>computer × sme</i>		-6.26 (13.64)	
<i>meal × agriculture</i>			0.36 (34.28)
<i>car × agriculture</i>			-40.72 (76.64)
<i>phone × agriculture</i>			-33.93 (50.75)
<i>expenses × agriculture</i>			168.32 (119.04)
<i>computer × agriculture</i>			56.47 (68.25)
<i>meal × energy</i>			13.75 (18.74)
<i>car × energy</i>			57.15 (43.04)
<i>phone × energy</i>			-21.38 (20.91)
<i>expenses × energy</i>			54.48 (65.27)
<i>computer × energy</i>			8.79 (34.06)
<i>meal × mining</i>			30.57 (58.31)
<i>car × mining</i>			244.13* (126.76)
<i>phone × mining</i>			5.45 (52.83)
<i>expenses × mining</i>			-180.45*** (41.64)
<i>computer × mining</i>			-301.85** (127.58)
<i>meal × manufacturing</i>			12.14 (7.47)
<i>car × manufacturing</i>			29.11 (20.67)
<i>phone × manufacturing</i>			10.58

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Variables	Gender	Firm size	Industry
			(13.81)
<i>expenses</i> × <i>manufacturing</i>			17.85
			(24.43)
<i>computer</i> × <i>manufacturing</i>			-6.62
			(15.21)
<i>meal</i> × <i>construction</i>			7.14
			(22.50)
<i>car</i> × <i>construction</i>			-24.89
			(25.32)
<i>phone</i> × <i>construction</i>			27.41
			(20.23)
<i>expenses</i> × <i>construction</i>			-16.86
			(36.26)
<i>computer</i> × <i>construction</i>			25.58
			(31.85)
<i>meal</i> × <i>trade</i>			23.05**
			(10.84)
<i>car</i> × <i>trade</i>			12.48
			(24.46)
<i>phone</i> × <i>trade</i>			-13.06
			(24.12)
<i>expenses</i> × <i>trade</i>			-22.60
			(29.61)
<i>computer</i> × <i>trade</i>			2.77
			(23.39)
<i>meal</i> × <i>transport</i>			-11.47
			(17.18)
<i>car</i> × <i>transport</i>			35.79
			(41.49)
<i>phone</i> × <i>transport</i>			-12.29
			(20.78)
<i>expenses</i> × <i>transport</i>			-4.81
			(36.24)
<i>computer</i> × <i>transport</i>			53.67*
			(31.05)
<i>meal</i> × <i>bankInsurance</i>			10.48
			(13.05)
<i>car</i> × <i>bankInsurance</i>			76.50
			(47.58)
<i>phone</i> × <i>bankInsurance</i>			15.23
			(28.17)
<i>expenses</i> × <i>bankInsurance</i>			-40.57
			(46.60)
<i>computer</i> × <i>bankInsurance</i>			-10.89
			(22.33)
<i>meal</i> × <i>otherIndustry</i>			11.08
			(11.31)
<i>car</i> × <i>otherIndustry</i>			-16.07
			(46.97)
<i>phone</i> × <i>otherIndustry</i>			-12.16
			(29.20)
<i>expenses</i> × <i>otherIndustry</i>			-26.77
			(37.63)
<i>computer</i> × <i>otherIndustry</i>			-53.61
			(39.09)
Observations	82,994	82,994	82,994
R ² within	0.026	0.026	0.027
R ² overall	0.026	0.026	0.027
R ² between	0.029	0.029	0.029
Controls	YES	YES	YES
Individual FE	YES	YES	YES
Year dummies	YES	YES	YES
Constant	YES	YES	YES

Notes. The table shows FE regression results. The values in parentheses represent robust standard errors clustered at the individual level. The specifications include the same control variables as the corresponding main model (Model 3). Interaction term coefficients for benefit types and subgroup dummy variables are reported. The binary variable *female* reflects the gender. The variable *sme* is a dummy for SMEs, indicating firm size. For the type of industry, *services* serves as reference.

* p<0.10, ** p<0.05, *** p<0.01.

Table A.6: Lagged dependent variable model

Variables	Dependent variable: <i>workEffort</i>								
	Model 1			Model 2			Model 3		
	FE	LDV	FE-LDV	FE	LDV	FE-LDV	FE	LDV	FE-LDV
<i>lagWorkEffort</i>		0.49*** (0.01)	0.06*** (0.01)		0.49*** (0.01)	0.06*** (0.01)		0.49*** (0.01)	0.06*** (0.01)
<i>benefit</i>	10.64*** (2.99)	15.32*** (2.33)	10.00*** (2.96)						
<i>benefits1</i>				6.72** (3.02)	5.42** (2.42)	6.20** (3.00)			
<i>benefits2</i>				27.40*** (5.68)	31.05*** (4.86)	26.15*** (5.64)			
<i>benefits3</i>				43.83*** (9.80)	62.28*** (7.78)	42.48*** (9.73)			
<i>benefits4</i>				76.94*** (16.96)	91.87*** (13.29)	74.43*** (16.73)			
<i>benefits5</i>				95.94*** (34.18)	149.15*** (32.06)	97.30*** (34.25)			
<i>meal</i>							-1.54 (3.70)	-6.53** (2.68)	-1.83 (3.67)
<i>car</i>							40.16*** (10.12)	59.74*** (6.84)	38.17*** (9.99)
<i>phone</i>							24.34*** (6.41)	22.09*** (5.53)	23.85*** (6.34)
<i>expenses</i>							39.84*** (10.64)	62.55*** (9.22)	39.73*** (10.54)
<i>computer</i>							16.19** (7.25)	12.91** (6.16)	15.35** (7.19)
<i>ln(income)</i>	79.63*** (6.11)	70.75*** (3.26)	78.41*** (6.11)	78.77*** (6.12)	66.39*** (3.29)	77.58*** (6.12)	78.17*** (6.11)	64.55*** (3.28)	77.00*** (6.11)
<i>additionalPay</i>	3.05 (3.42)	-14.53*** (2.61)	2.97 (3.39)	2.98 (3.41)	-14.07*** (2.62)	2.91 (3.39)	3.18 (3.41)	-13.26*** (2.63)	3.10 (3.39)
<i>bonus</i>	20.36*** (3.20)	29.15*** (2.48)	20.06*** (3.19)	20.28*** (3.20)	30.63*** (2.48)	19.98*** (3.19)	20.32*** (3.20)	31.57*** (2.47)	20.01*** (3.18)
<i>flexible</i>	27.92*** (3.12)	29.22*** (2.19)	26.63*** (3.08)	27.66*** (3.11)	28.09*** (2.19)	26.38*** (3.08)	27.42*** (3.11)	27.87*** (2.18)	26.16*** (3.08)
Observations	69,000	69,000	69,000	69,000	69,000	69,000	69,000	69,000	69,000
R ²	0.024	0.349	0.027	0.025	0.351	0.028	0.026	0.353	0.029
LDV	NO	YES	YES	NO	YES	YES	NO	YES	YES
Controls	YES	YES	YES	YES	YES	YES	YES	YES	YES
Individual FE	YES	NO	YES	YES	NO	YES	YES	NO	YES
Year dummies	YES	YES	YES	YES	YES	YES	YES	YES	YES
Constant	YES	YES	YES	YES	YES	YES	YES	YES	YES

Notes. The table shows the results FE model regressions, lagged dependent variable (LDV) model regressions, and models that include both FE and LDV (FE-LDV). The values in parentheses represent robust standard errors clustered at the individual level. Dependent variable is work effort measured as the difference between actual and contractual working hours (in minutes). Work effort of the previous reported year is included (*lagWorkEffort*) in the LDV and FE-LDV models. The original FE models are re-estimated based on the same sample as the LDV and FE-LDV models – excluding observations where the lagged work effort was not available and individuals with only one remaining observation.

* p<0.10, ** p<0.05, *** p<0.01.

Table A.7: Estimation results with corrected work effort

Variables	Dependent variable: <i>workEffort</i>					
	Model 1		Model 2		Model 3	
	95%	90%	95%	90%	95%	90%
	of reported actual working hours					
<i>benefit</i>	12.16*** (2.64)	11.58*** (2.52)				
<i>benefits1</i>			8.68*** (2.68)	8.25*** (2.55)		
<i>benefits2</i>			26.16*** (5.03)	25.02*** (4.79)		
<i>benefits3</i>			43.68*** (8.54)	41.71*** (8.13)		
<i>benefits4</i>			70.70*** (15.29)	67.90*** (14.63)		
<i>benefits5</i>			93.01*** (28.97)	88.62*** (27.49)		
<i>meal</i>					-1.83 (3.29)	-1.62 (3.13)
<i>car</i>					49.42*** (8.91)	47.11*** (8.50)
<i>phone</i>					23.77*** (5.66)	22.85*** (5.39)
<i>expenses</i>					35.17*** (9.39)	33.01*** (8.97)
<i>computer</i>					13.19** (6.48)	12.73** (6.17)
<i>ln(income)</i>	59.66*** (4.92)	43.58*** (4.65)	58.84*** (4.92)	42.79*** (4.65)	58.19*** (4.91)	42.16*** (4.65)
<i>additionalPay</i>	3.88 (3.05)	3.98 (2.91)	3.82 (3.05)	3.92 (2.91)	4.10 (3.04)	4.18 (2.90)
<i>bonus</i>	20.66*** (2.84)	20.01*** (2.70)	20.62*** (2.84)	19.97*** (2.70)	20.83*** (2.83)	20.16*** (2.70)
<i>flexible</i>	28.04*** (2.83)	26.65*** (2.70)	27.79*** (2.82)	26.41*** (2.69)	27.54*** (2.82)	26.17*** (2.69)
Observations	82,994	82,994	82,994	82,994	82,994	82,994
R ² within	0.027	0.033	0.027	0.034	0.029	0.036
R ² overall	0.012	0.013	0.015	0.015	0.019	0.020
R ² between	0.010	0.009	0.013	0.012	0.018	0.016
Controls	YES	YES	YES	YES	YES	YES
Individual FE	YES	YES	YES	YES	YES	YES
Year dummies	YES	YES	YES	YES	YES	YES
Constant	YES	YES	YES	YES	YES	YES

Notes. The table shows the results of FE regressions. The values in parentheses represent robust standard errors clustered at the individual level. The specifications include the same control variables as the corresponding main models. The models consider overestimation of actual working time using corrected indicators of work effort, according to [Robinson et al. \(2011\)](#).

* p<0.10, ** p<0.05, *** p<0.01.

Table A.8: Estimation results with alternative dependent variables for Model 1

Variables	Dependent variable: <i>Absenteeism</i>				Dependent variable: <i>Satisfaction</i>				Dependent variable: <i>Non-standard work hours</i>				Dependent variable: <i>Others</i>			
	Sick	Child	Care	Other	Work	Wage	Evening	Night	Saturday	Sunday	Overtime	Job worries	Wage			
<i>benefit</i>	-0.55** (0.25)	-0.03 (0.02)	0.02 (0.03)	-0.03 (0.09)	0.11*** (0.02)	0.09*** (0.02)	0.03** (0.01)	-0.00 (0.01)	0.02* (0.01)	0.02** (0.01)	0.22*** (0.03)	-0.01*** (0.00)	2.00*** (0.73)			
<i>ln(income)</i>	-3.01*** (0.66)	0.01 (0.04)	0.06 (0.04)	-0.13 (0.13)	0.21*** (0.03)	1.00*** (0.04)	0.06** (0.02)	0.03 (0.02)	0.04* (0.02)	0.05** (0.02)	0.86*** (0.06)	-0.01 (0.01)				
<i>add.lPay</i>	-1.87*** (0.37)	0.12*** (0.03)	-0.09* (0.05)	-0.33*** (0.12)	0.11*** (0.02)	0.18*** (0.02)	0.00 (0.01)	-0.00 (0.01)	0.02 (0.01)	0.01 (0.01)	-0.00 (0.04)	-0.03*** (0.01)	2.33*** (0.80)			
<i>bonus</i>	-1.71*** (0.30)	0.07*** (0.02)	-0.00 (0.02)	0.07 (0.10)	0.05** (0.02)	0.11*** (0.02)	0.08*** (0.01)	0.07*** (0.01)	0.07*** (0.01)	0.07*** (0.01)	0.43*** (0.04)	-0.01*** (0.00)	1.58*** (0.51)			
<i>flexible</i>	0.07 (0.31)	0.03 (0.03)	-0.05 (0.04)	-0.07 (0.11)	-0.04** (0.02)	-0.01 (0.02)	0.09*** (0.01)	0.06*** (0.01)	0.06*** (0.01)	0.06*** (0.01)	0.28*** (0.03)	-0.01* (0.00)	0.65 (0.42)			
Observations	82,992	70,470	50,768	70,456	81,844	82,625	19,944	19,729	19,992	19,700	82,624	82,275	82,994			
R ² within	0.011	0.009	0.001	0.002	0.034	0.058	0.033	0.020	0.024	0.024	0.023	0.046	0.055			
R ² overall	0.010	0.000	0.000	0.000	0.011	0.130	0.035	0.042	0.023	0.011	0.043	0.007	0.022			
R ² between	0.017	0.000	0.000	0.001	0.007	0.162	0.036	0.043	0.022	0.011	0.056	0.003	0.026			
Controls	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES			
Ind. FE	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES			
Year dummies	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES			
Constant	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES			

Notes. The table presents results from FE regressions. Robust standard errors clustered at the individual level are reported in parentheses.

The dependent variables span the following domains:

Absenteeism: Number of days absent due to sickness, child care, caregiving for relatives, and other reasons.

Work-related satisfaction: Satisfaction with work and satisfaction with wage, ranging from 0 to 10.

Non-standard working hours: Binary variables indicating working evenings, nights, Saturdays, and Sundays.

Other work outcomes: Self-reported overtime hours, a binary variable indicating job security worries, and hourly gross wage.

Individuals with only one observation for the dependent variable are excluded. All specifications include the same set of control variables as the corresponding main model. For the model with the logarithm of hourly wage as dependent variable, the logarithm of monthly gross wage is excluded from the independent variables.

* p<0.10, ** p<0.05, *** p<0.01.

Table A.9: Estimation results with alternative dependent variables for Model 2

Variables	Dependent variable: <i>Absenteeism</i>				Dependent variable: <i>Satisfaction</i>		Dependent variable: <i>Non-standard work hours</i>				Dependent variable: <i>Others</i>		
	Sick	Child	Care	Other	Work	Wage	Evening	Night	Saturday	Sunday	Overtime	Job worries	Wage
<i>benefits1</i>	-0.52** (0.26)	-0.03 (0.02)	0.02 (0.03)	-0.06 (0.09)	0.09*** (0.02)	0.08*** (0.02)	0.02** (0.01)	-0.00 (0.01)	0.02* (0.01)	0.03** (0.01)	0.18*** (0.03)	-0.01*** (0.00)	1.83*** (0.79)
<i>benefits2</i>	-0.83*** (0.35)	-0.00 (0.04)	-0.02 (0.04)	0.19 (0.19)	0.20*** (0.03)	0.15*** (0.03)	0.07*** (0.02)	0.02 (0.02)	0.00 (0.02)	0.02 (0.02)	0.31*** (0.07)	-0.02** (0.01)	2.63*** (0.87)
<i>benefits3</i>	-0.34 (0.59)	-0.06 (0.06)	0.07 (0.06)	-0.08 (0.15)	0.31*** (0.05)	0.24*** (0.04)	0.02 (0.04)	-0.03 (0.04)	0.03 (0.04)	0.01 (0.04)	0.64*** (0.11)	-0.04*** (0.01)	3.56*** (1.22)
<i>benefits4</i>	-0.99 (0.66)	-0.11 (0.09)	0.05 (0.04)	-0.10 (0.18)	0.35*** (0.07)	0.31*** (0.06)	0.13** (0.07)	0.06 (0.05)	0.05 (0.07)	0.04 (0.06)	0.87*** (0.21)	-0.01 (0.02)	5.28*** (2.37)
<i>benefits5</i>	0.23 (1.96)	0.13 (0.13)	0.03 (0.04)	-0.19 (0.41)	0.35** (0.14)	0.38*** (0.11)	0.01 (0.06)	0.13 (0.13)	0.08 (0.12)	0.01 (0.08)	0.94** (0.43)	0.02 (0.03)	6.68 (4.16)
<i>ln(income)</i>	-3.01*** (0.66)	0.01 (0.04)	0.06 (0.04)	-0.14 (0.13)	0.20*** (0.03)	1.00*** (0.04)	0.06** (0.02)	0.03 (0.02)	0.04* (0.02)	0.05 (0.02)	0.86*** (0.06)	-0.01 (0.01)	
<i>additionalPay</i>	-1.87*** (0.37)	0.12*** (0.03)	-0.09* (0.05)	-0.33*** (0.12)	0.11*** (0.02)	0.18*** (0.02)	0.00 (0.01)	-0.00 (0.01)	0.02 (0.01)	0.01 (0.01)	-0.00 (0.03)	-0.03*** (0.01)	2.32*** (0.80)
<i>bonus</i>	-1.71*** (0.30)	0.07*** (0.02)	-0.00 (0.02)	0.07 (0.10)	0.05** (0.02)	0.11*** (0.02)	0.08*** (0.01)	0.07*** (0.01)	0.07*** (0.01)	0.07*** (0.01)	0.43*** (0.04)	-0.01*** (0.00)	1.58*** (0.51)
<i>flexible</i>	0.07 (0.31)	0.03 (0.03)	-0.05 (0.04)	-0.07 (0.11)	-0.04** (0.02)	-0.01 (0.02)	0.09*** (0.01)	0.06*** (0.01)	0.06*** (0.01)	0.06*** (0.01)	0.28*** (0.03)	-0.01* (0.00)	0.64 (0.42)
Observations	82,992	70,470	50,768	70,456	81,844	82,625	19,944	19,729	19,992	19,700	82,624	82,275	82,994
R ² within	0.011	0.009	0.001	0.002	0.035	0.058	0.035	0.021	0.024	0.024	0.024	0.046	0.055
R ² overall	0.010	0.000	0.000	0.000	0.011	0.131	0.036	0.043	0.023	0.011	0.047	0.007	0.023
R ² between	0.017	0.000	0.000	0.001	0.007	0.163	0.037	0.043	0.022	0.011	0.062	0.003	0.027
Controls	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Ind. FE	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Year dummies	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Constant	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES

Notes. The table presents results from FE regressions. Robust standard errors clustered at the individual level are reported in parentheses.

The dependent variables span the following domains:

Absenteeism: Number of days absent due to sickness, child care, caregiving for relatives, and other reasons.

Work-related satisfaction: Satisfaction with work and satisfaction with wage, ranging from 0 to 10.

Non-standard working hours: Binary variables indicating working evenings, nights, Saturdays, and Sundays.

Other work outcomes: Self-reported overtime hours, a binary variable indicating job security worries, and hourly gross wage.

Individuals with only one observation for the dependent variable are excluded. All specifications include the same set of control variables as the corresponding main model. For the model with the logarithm of hourly wage as dependent variable, the logarithm of monthly gross wage is excluded from the independent variables.

* p<0.10, ** p<0.05, *** p<0.01.

Table A.10: Estimation results with alternative dependent variables for Model 3

Variables	Dependent variable: <i>Absenteeism</i>				Dependent variable: <i>Satisfaction</i>		Dependent variable: <i>Non-standard work hours</i>				Dependent variable: <i>Others</i>		
	Sick	Child	Care	Other	Work	Wage	Evening	Night	Saturday	Sunday	Overtime	Job worries	Wage
<i>meal</i>	-0.31 (0.30)	-0.04 (0.03)	0.04 (0.03)	-0.14 (0.09)	0.11*** (0.02)	0.08*** (0.02)	0.02 (0.02)	-0.01 (0.01)	0.00 (0.02)	0.01 (0.01)	0.04 (0.04)	-0.01 (0.01)	1.08** (0.49)
<i>car</i>	-1.16** (0.55)	-0.03 (0.05)	0.01 (0.03)	0.01 (0.12)	0.10* (0.05)	0.03 (0.04)	0.08* (0.04)	-0.03 (0.03)	0.09*** (0.03)	0.00 (0.04)	0.59*** (0.11)	-0.01 (0.01)	3.42*** (1.03)
<i>phone</i>	-0.86** (0.40)	-0.00 (0.04)	-0.03 (0.05)	-0.02 (0.18)	0.03 (0.03)	0.08*** (0.03)	0.02 (0.03)	0.03 (0.03)	-0.03 (0.03)	0.05 (0.03)	0.29*** (0.07)	-0.01 (0.01)	2.62*** (1.11)
<i>expenses</i>	0.11 (0.53)	0.06 (0.05)	-0.08 (0.08)	-0.13 (0.11)	0.21*** (0.05)	0.20*** (0.04)	0.01 (0.04)	-0.03 (0.03)	-0.01 (0.04)	-0.01 (0.04)	0.40*** (0.12)	0.00 (0.01)	-1.10 (0.92)
<i>computer</i>	0.14 (0.45)	-0.06 (0.05)	-0.02 (0.07)	0.01 (0.14)	0.09** (0.04)	0.10*** (0.03)	0.05* (0.03)	0.03 (0.02)	0.09*** (0.04)	0.01 (0.03)	0.12 (0.08)	-0.01 (0.01)	1.11 (1.17)
<i>ln(income)</i>	-2.99*** (0.67)	0.01 (0.04)	0.06 (0.04)	-0.13 (0.13)	0.20*** (0.03)	1.00*** (0.04)	0.05** (0.02)	0.03 (0.02)	0.04* (0.02)	0.05 (0.02)	0.85*** (0.06)	-0.01 (0.01)	
<i>additionalPay</i>	-1.88*** (0.37)	0.12*** (0.03)	-0.09* (0.05)	-0.32*** (0.12)	0.11*** (0.02)	0.18*** (0.02)	0.00 (0.01)	-0.00 (0.01)	0.02 (0.01)	0.01 (0.01)	0.00 (0.03)	-0.03*** (0.01)	2.35*** (0.82)
<i>bonus</i>	-1.72*** (0.30)	0.07*** (0.02)	-0.00 (0.02)	0.07 (0.10)	0.05** (0.02)	0.11*** (0.02)	0.08*** (0.01)	0.07*** (0.01)	0.07*** (0.01)	0.06*** (0.01)	0.44*** (0.04)	-0.01*** (0.00)	1.62*** (0.50)
<i>flexible</i>	0.07 (0.31)	0.03 (0.03)	-0.05 (0.04)	-0.07 (0.11)	-0.04** (0.02)	-0.01 (0.02)	0.09*** (0.01)	0.06*** (0.01)	0.06*** (0.01)	0.06*** (0.01)	0.27*** (0.03)	-0.01* (0.00)	0.64 (0.43)
Observations	82,992	70,470	50,768	70,456	81,844	82,625	19,944	19,729	19,992	19,700	82,624	82,275	82,994
R ² within	0.011	0.009	0.001	0.002	0.035	0.059	0.034	0.021	0.026	0.024	0.025	0.046	0.055
R ² overall	0.010	0.000	0.000	0.000	0.011	0.130	0.038	0.041	0.023	0.012	0.053	0.007	0.024
R ² between	0.018	0.000	0.000	0.001	0.007	0.163	0.038	0.042	0.022	0.011	0.070	0.003	0.028
Controls	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Ind. FE	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Year dummies	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Constant	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES

Notes. The table presents results from FE regressions. Robust standard errors clustered at the individual level are reported in parentheses.

The dependent variables span the following domains:

Absenteeism: Number of days absent due to sickness, child care, caregiving for relatives, and other reasons.

Work-related satisfaction: Satisfaction with work and satisfaction with wage, ranging from 0 to 10.

Non-standard working hours: Binary variables indicating working evenings, nights, Saturdays, and Sundays.

Other work outcomes: Self-reported overtime hours, a binary variable indicating job security worries, and hourly gross wage.

Individuals with only one observation for the dependent variable are excluded. All specifications include the same set of control variables as the corresponding main model. For the model with the logarithm of hourly wage as dependent variable, the logarithm of monthly gross wage is excluded from the independent variables.

* p<0.10, ** p<0.05, *** p<0.01.

Table A.11: Estimation results with additional control variables

Variables	Dependent variable: <i>workEffort</i>		
	Model 1	Model 2	Model 3
<i>benefit</i>	13.76*** (2.82)		
<i>benefits1</i>		9.89*** (2.86)	
<i>benefits2</i>		30.36*** (5.35)	
<i>benefits3</i>		46.68*** (9.06)	
<i>benefits4</i>		76.70*** (16.31)	
<i>benefits5</i>		99.94*** (30.93)	
<i>meal</i>			-0.97 (3.48)
<i>car</i>			53.50*** (9.48)
<i>phone</i>			26.24*** (6.01)
<i>expenses</i>			35.68*** (9.88)
<i>computer</i>			13.72** (6.88)
<i>ln(income)</i>	78.71*** (5.37)	77.82*** (5.37)	77.14*** (5.36)
<i>additionalPay</i>	4.77 (3.24)	4.71 (3.24)	5.06 (3.24)
<i>bonus</i>	22.68*** (3.00)	22.63*** (3.00)	22.85*** (2.99)
<i>flexible</i>	29.09*** (2.99)	28.81*** (2.98)	28.56*** (2.98)
<i>workSatisfaction</i>	-6.19*** (0.71)	-6.27*** (0.71)	-6.27*** (0.71)
<i>jobSecurityConcerns</i>	-4.77** (2.40)	-4.75** (2.40)	-4.71** (2.39)
Observations	81,146	81,146	81,146
R ² within	0.026	0.027	0.028
R ² overall	0.019	0.023	0.028
R ² between	0.021	0.025	0.031
Controls	YES	YES	YES
Individual FE	YES	YES	YES
Year dummies	YES	YES	YES
Constant	YES	YES	YES

Notes. The table shows the results of FE regressions. The values in parentheses represent standard errors clustered at the individual level. Dependent variable is work effort measured as the difference between actual and contractual working hours (in minutes). The dummy variable *benefit* equals 1 if one or more benefits are received. In Model 2 dummy variables for the number of benefits are included, ranging from 1 to 5 or more benefits. In Model 3 dummy variables for the types of benefits are included. *ln(income)* stands for the logarithm of income before taxes. Two dummy variables for additional payments as well as a dummy variable for flexible working time arrangements are included.

* p<0.10, ** p<0.05, *** p<0.01.

Table A.12: Accounting for contractual working hours

Variables	Dependent variable: <i>workEffort</i>		
	Model 1	Model 2	Model 3
<i>benefit</i>	12.55*** (2.76)		
<i>benefits1</i>		9.05*** (2.80)	
<i>benefits2</i>		26.58*** (5.25)	
<i>benefits3</i>		44.68*** (8.87)	
<i>benefits4</i>		70.76*** (15.65)	
<i>benefits5</i>		95.93*** (30.51)	
<i>meal</i>			-2.40 (3.43)
<i>car</i>			50.83*** (9.26)
<i>phone</i>			23.71*** (5.93)
<i>expenses</i>			38.21*** (9.70)
<i>computer</i>			12.94* (6.75)
<i>ln(income)</i>	114.21*** (6.47)	113.30*** (6.46)	112.61*** (6.44)
<i>additionalPay</i>	2.89 (3.18)	2.82 (3.18)	3.13 (3.18)
<i>bonus</i>	20.01*** (2.97)	19.97*** (2.97)	20.21*** (2.96)
<i>flexible</i>	29.17*** (2.94)	28.93*** (2.93)	28.67*** (2.93)
<i>contractualWorkHours</i>	-9.39*** (0.57)	-9.36*** (0.57)	-9.36*** (0.57)
Observations	82,994	82,994	82,994
R ² within	0.036	0.037	0.038
R ² overall	0.018	0.021	0.025
R ² between	0.016	0.019	0.024
Controls	YES	YES	YES
Individual FE	YES	YES	YES
Year dummies	YES	YES	YES
Constant	YES	YES	YES

Notes. The table shows the results of FE regressions. The values in parentheses represent standard errors clustered at the individual level. Dependent variable is work effort measured as the difference between actual and contractual working hours (in minutes). The dummy variable *benefit* equals 1 if one or more benefits are received. In Model 2 dummy variables for the number of benefits are included, ranging from 1 to 5 or more benefits. In Model 3 dummy variables for the types of benefits are included. *ln(income)* stands for the logarithm of income before taxes. Two dummy variables for additional payments as well as a dummy variable for flexible working time arrangements are included.

* p<0.10, ** p<0.05, *** p<0.01.

Table A.13: Estimation results with alternative data selections

	Dependent variable: <i>workEffort</i>								
	Model 1			Model 2			Model 3		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)
<i>benefit</i>	13.10*** (2.84)	18.57*** (3.32)	13.10*** (2.78)						
<i>benefits1</i>				9.54*** (2.89)	14.08*** (3.39)	8.91*** (2.85)			
<i>benefits2</i>				26.70*** (5.39)	33.73*** (5.84)	27.81*** (6.43)			
<i>benefits3</i>				47.97*** (9.18)	53.12*** (9.52)	58.82*** (13.24)			
<i>benefits4</i>				74.87*** (16.07)	78.05*** (16.41)	90.62*** (29.19)			
<i>benefits5</i>				93.49*** (31.27)	101.54*** (30.52)	155.10*** (67.87)			
<i>meal</i>							-2.01 (3.54)	-3.78 (4.06)	-1.48 (3.51)
<i>car</i>							53.32***	53.36***	47.39***
<i>phone</i>							23.99*** (9.55)	27.79*** (10.87)	23.49***
<i>expenses</i>							36.92*** (6.04)	36.01*** (6.28)	46.99*** (7.09)
<i>computer</i>							15.23*** (9.87)	18.07*** (10.33)	21.76***
<i>ln(income)</i>	76.77*** (5.40)	75.19*** (8.15)	87.79*** (8.04)	75.87*** (5.40)	73.61*** (8.12)	86.14*** (8.02)	75.14*** (5.40)	71.93*** (8.07)	85.06*** (7.99)
<i>additionalPay</i>	4.05 (3.25)	4.60 (4.01)	5.26 (4.62)	3.99 (3.25)	4.55 (4.01)	5.00 (4.62)	4.34 (3.25)	4.89 (4.00)	5.41 (4.61)
<i>bonus</i>	21.54*** (3.05)	21.70*** (3.53)	19.29*** (4.21)	21.50*** (3.05)	21.67*** (3.53)	19.16*** (4.21)	21.78*** (3.04)	22.19*** (3.51)	19.46*** (4.19)
<i>flexible</i>	29.84*** (3.05)	32.33*** (3.72)	32.91*** (4.24)	29.59*** (3.04)	31.99*** (3.71)	32.43*** (4.22)	29.31*** (3.04)	31.63*** (3.71)	32.04*** (4.21)
Observations	79,051	59,191	38,978	79,051	59,191	38,978	79,051	59,191	38,978
R ² within	0.023	0.025	0.031	0.024	0.027	0.033	0.025	0.028	0.034
R ² overall	0.018	0.012	0.012	0.021	0.015	0.013	0.027	0.019	0.017
R ² between	0.017	0.010	0.008	0.021	0.013	0.010	0.027	0.017	0.013
Controls	YES	YES	YES	YES	YES	YES	YES	YES	YES
Individual FE	YES	YES	YES	YES	YES	YES	YES	YES	YES
Year dummies	YES	YES	YES	YES	YES	YES	YES	YES	YES
Constant	YES	YES	YES	YES	YES	YES	YES	YES	YES

Notes. The table shows the results of FE regressions. The values in parentheses represent robust standard errors clustered at the individual level. Robustness checks include subsamples restricted to:

- (1) individuals aged 18–60,
- (2) full-time workers, excluding employees with contractual working hours of fewer than 35 hours per week, and
- (3) employees with variation in benefit receipt.

* p<0.10, ** p<0.05, *** p<0.01.

Table A.14: Comparison of excluded and included observations

	Included observations			Excluded observations			Difference
	Obs.	Mean	Std.Dev.	Obs.	Mean	Std.Dev.	
<i>workEffort</i>	82,994	195.23	296.21	24,742	174.90	385.65	-20.34 (3.05)***
<i>benefit</i>	82,994	0.32	0.47	24,742	0.32	0.47	-0.00 (0.00)
<i>benefitCount</i>	82,994	0.46	0.81	24,742	0.47	0.83	0.01 (0.01)
<i>ln(income)</i>	82,994	7.79	0.61	24,528	7.72	0.75	-0.08 (0.01)***
<i>additionalPay</i>	82,994	0.71	0.46	24,742	0.54	0.50	-0.16 (0.00)***
<i>bonus</i>	82,994	0.26	0.44	24,742	0.26	0.44	-0.00 (0.00)
<i>flexible</i>	82,994	0.58	0.49	13,234	0.55	0.50	-0.03 (0.01)***
<i>sme</i>	82,994	0.48	0.50	22,784	0.52	0.50	0.04 (0.00)***
<i>age</i>	82,994	44.41	10.39	24,742	39.32	11.63	-5.10 (0.11)***
<i>female</i>	82,994	0.50	0.50	24,735	0.48	0.50	-0.02 (0.01)***
<i>year2006</i>	82,994	0.06	0.25	24,742	0.10	0.29	0.03 (0.00)***
<i>year2008</i>	82,994	0.07	0.26	24,742	0.04	0.20	-0.03 (0.00)***
<i>year2010</i>	82,994	0.07	0.25	24,742	0.06	0.24	-0.01 (0.00)***
<i>year2012</i>	82,994	0.07	0.26	24,742	0.06	0.23	-0.02 (0.00)***
<i>year2014</i>	82,994	0.11	0.32	24,742	0.07	0.26	-0.04 (0.00)***
<i>year2015</i>	82,994	0.12	0.33	24,742	0.04	0.20	-0.08 (0.00)***
<i>year2016</i>	82,994	0.11	0.31	24,742	0.04	0.20	-0.07 (0.00)***
<i>year2017</i>	82,994	0.13	0.33	24,742	0.04	0.19	-0.09 (0.00)***
<i>year2018</i>	82,994	0.12	0.32	24,742	0.06	0.24	-0.05 (0.00)***
<i>year2020</i>	82,994	0.10	0.29	24,742	0.14	0.35	0.05 (0.00)***
<i>year2022</i>	82,994	0.04	0.20	24,742	0.35	0.48	0.30 (0.00)***

Notes. This table compares excluded and included observations. Exclusion is based on either missing values in key control variables or having only one observation across the entire panel period. The final column reports the estimated mean difference between excluded and included groups, based on linear regression. The values in parentheses represent standard errors clustered at the individual level.

* p<0.10, ** p<0.05, *** p<0.01.

Table A.15: Variable description

Variable	Description
Work effort and benefits	
<i>workEffort</i>	Measure of work effort, calculated as the difference between actual and contractual weekly working hours (in minutes)
<i>lagWorkEffort</i>	Lagged work effort; based on work effort in the previous available year
<i>benefit</i>	Received at least one benefit (dummy variable)
<i>benefitCount</i>	Number of benefit types received; from 0 to 6
<i>benefits1</i>	Received exactly one benefit (dummy variable)
<i>benefits2</i>	Received exactly two benefits (dummy variable)
<i>benefits3</i>	Received exactly three benefits (dummy variable)
<i>benefits4</i>	Received exactly four benefits (dummy variable)
<i>benefits5</i>	Received five or more benefits (dummy variable)
<i>meal</i>	Received a meal stipend (dummy variable)
<i>car</i>	Received a company car (dummy variable)
<i>phone</i>	Received a company phone (dummy variable)
<i>expenses</i>	Received expense reimbursements (dummy variable)
<i>computer</i>	Received a personal computer (dummy variable)
Income and compensation	
<i>income</i>	Gross monthly income before taxes
<i>additionalPay</i>	Additional gross payments: 13th/14th salary, Christmas bonus, vacation pay, profit-sharing (dummy variable)
<i>bonus</i>	Shift bonus, weekend bonus, overtime pay, bonus for difficult work conditions or other bonuses (dummy variable)
<i>hourlyWage</i>	Calculated gross hourly wage (monthly income divided by actual working hours)
Job characteristics and satisfaction	
<i>flexible</i>	Flexible working hours (e.g., time accounts, self-determined schedules) (dummy variable)
<i>overtimeHours</i>	Average number of overtime hours worked per week
<i>jobChange</i>	Changed job or started a new one during last year (dummy variable)
<i>tenure</i>	Years with current employer
<i>blueCollar</i>	Employed in a blue-collar occupation (dummy variable)
<i>whiteCollar</i>	Employed in a white-collar occupation (dummy variable)

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Table A.15 continued from previous page

Variable	Description
<i>manager</i>	Employed in a managerial or supervisory position (dummy variable)
<i>workSatisfaction</i>	Satisfaction with work; from 0 (dissatisfied) to 10 (satisfied)
<i>wageSatisfaction</i>	Satisfaction with personal income; from 0 (dissatisfied) to 10 (satisfied)
<i>jobSecurityConcerns</i>	Worried about job security (dummy variable)
<i>contractualWorkHours</i>	Contractual weekly working hours (in hours)
<i>actualWorkHours</i>	Actual weekly working hours (in hours)
<i>partTime</i>	Works less than 35 hours per work (dummy variable)
<i>eveningWork</i>	Works in the evening (between 7 p.m. and 10 p.m.) (dummy variable)
<i>nightWork</i>	Works at night (after 10 p.m.) (dummy variable)
<i>saturdayWork</i>	Works on Saturdays (dummy variable)
<i>sundayWork</i>	Works on Sundays (dummy variable)
Organizational characteristics	
<i>western</i>	Lives in Western Germany (dummy variable)
<i>sme</i>	Works in an SME (dummy variable)
Industry group dummies	
<i>agriculture</i>	Agriculture, hunting, forestry, and fishing (dummy variable)
<i>energy</i>	Energy production and utility supply (dummy variable)
<i>mining</i>	Extraction of raw materials such as coal, oil, gas, stone, earth (dummy variable)
<i>manufacturing</i>	Manufacturing of food, textiles, chemicals, pharmaceuticals, rubber, plastics, vehicles, electronics, furniture, paper, glass, etc. (dummy variable)
<i>construction</i>	Construction (dummy variable)
<i>trade</i>	Wholesale and retail trade, hospitality (dummy variable)
<i>transport</i>	Transportation, logistics, telecommunication (dummy variable)
<i>bankInsurance</i>	Banking, finance, insurance (dummy variable)
<i>services</i>	Service industries such as education, health, public administration, real estate (dummy variable)
<i>otherIndustry</i>	Industries not covered by the other categories (dummy variable)
Absences from work	
<i>sickLeave</i>	Number of days off work due to sickness in the previous year
<i>childCareLeave</i>	Number of days off work due to child sickness in the previous year
<i>careLeave</i>	Number of days not worked due to care for a relative in the previous year
<i>otherLeave</i>	Number of days off work due to other reasons in the previous year
Personnel characteristics	
<i>female</i>	Gender is female (dummy variable)
<i>age</i>	Current age (in years)
<i>married</i>	Is married (dummy variable)
<i>riskAversion</i>	Risk aversion; from 0 (extremely risk averse) to 10 (risk seeking)
<i>child</i>	Lives with children in the household (dummy variable)
Year dummies	
<i>year2006</i>	Year 2006 (dummy variable)
<i>year2008</i>	Year 2008 (dummy variable)
<i>year2010</i>	Year 2010 (dummy variable)
<i>year2012</i>	Year 2012 (dummy variable)
<i>year2014</i>	Year 2014 (dummy variable)
<i>year2015</i>	Year 2015 (dummy variable)
<i>year2016</i>	Year 2016 (dummy variable)
<i>year2017</i>	Year 2017 (dummy variable)
<i>year2018</i>	Year 2018 (dummy variable)
<i>year2020</i>	Year 2020 (dummy variable)
<i>year2022</i>	Year 2022 (dummy variable)

References

Robinson, J. P., Martin, S., Glorieux, I., & Minnen, J. (2011). *The Overestimated Workweek Revisited*. *Monthly Labor Review*, 134(6), 43–53.