MISMATCH IN PREFERENCES FOR WORKING FROM HOME – EVIDENCE FROM DISCRETE CHOICE EXPERIMENTS WITH WORKERS AND EMPLOYERS•

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Abstract

We study workers' and employers' preferences for remote work, distinguishing between hybrid and fully remote arrangements. Using discrete choice experiments with over 10,000 workers and 1,500 employers in Poland, we find a shared preference for hybrid over fully remote work. However, workers' estimated benefits from remote work fall significantly short of employers' estimated costs, with average gaps equivalent to 5.2% of earnings for hybrid work and 24.6% for fully remote work. Only 25-35% of employers – those with positive views on remote work productivity and high-quality talent management – value remote work costs in line with workers' willingness to pay, particularly in non-routine cognitive occupations.

Keywords: working from home, remote work, discrete choice experiment, willingness to pay, working conditions

JEL: J21, J31, J81

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The COVID-19 pandemic popularized working from home (WFH) as a job amenity, offering benefits like better work-life balance for workers and reduced office costs and broader talent pools for firms. However, WFH also poses challenges, such as isolation, limited career advancement, disrupted information flow, and managerial difficulties. A key question is which worker and employer preferences align to make WFH a broadly adopted job feature.

This study explores this question through two discrete choice experiments with over 10,000 workers and 1,500 employers in Poland. We distinguish between hybrid (2-3 WFH days per week) and fully remote (5 WFH days per week) arrangements. Workers evaluated job offers varying in wages and WFH options, while employers assessed candidates differing in wage demands and WFH preferences. Using willingness-to-pay estimates, we quantify the gap between workers' valuation of WFH benefits and employers' perceived costs, identifying where preferences align and diverge. Our contributions include investigating both worker and employer preferences, differentiating hybrid and fully remote arrangements, and highlighting the role of managerial practices and attitudes to WFH.

Poland provides a well-suited context for this study as a fast-growing, high-income economy with limited pre-pandemic incidence of WFH and flexible labor markets. Despite severe health impacts from COVID-19, economic disruption was moderate, and unemployment remained low. The lockdown measures limiting business activity lasted from early 2020 until mid-2021 and affected primarily retail, restaurant, and hospitality industries. Most other sectors operated without major interruptions while the government provided substantial support to affected firms (Lewandowski and Magda 2023). Poland's decentralized wage bargaining, low collective bargaining coverage, and high prevalence of non-standard employment resemble labor markets in Central Eastern Europe, the UK, and the US, making it an apt setting to examine WFH preferences.

1. Literature and contribution

Before COVID-19 vaccines, flexible arrangements like working from home (WFH) helped limit worker contact and mitigated health and economic risks (Alipour, Fadinger, and Schymik 2021). The pandemic may drive a lasting shift toward WFH as more tasks can now be performed remotely (Adams-Prassl et al. 2022) and firms have invested in remote-friendly technologies (Barrero, Bloom, and Davis 2021). WFH offers workers benefits like greater flexibility, better work-life balance (Choudhury et al. 2024), reduced attrition, and higher job satisfaction (Bloom, Han, and Liang 2022), particularly for couples (Bryan and Sevilla 2017). Firms may see gains in productivity and lower office costs (Barrero, Bloom, and Davis 2021).

However, WFH also has downsides, including longer work hours (Arntz, Yahmed, and Berlingieri 2022), reduced well-being, and work-family conflicts (D. Yang et al. 2023). It can limit peer feedback (Emanuel, Harrington, and Pallais 2022), hinder knowledge sharing (L. Yang et al. 2021), and reduce promotion opportunities (Emanuel and Harrington 2024). Productivity impacts appear mixed, with positive outcomes in some cases (Bloom et al. 2015), negative effect in others (Gibbs, Mengel, and Siemroth 2023; Künn, Seel, and Zegners 2022; Emanuel and Harrington 2024).

The key question is how workers and firms balance these benefits and costs. First, are workers willing to forego wages for WFH? Second, do most workers' perceived benefits outweigh the employers' perceived costs—a prerequisite for the widespread adoption of remote work?

Through two pre-registered discrete choice experiments, we examine both workers' and employers' preferences for working from home. Previous research shows workers value flexible work arrangements, often willing to trade some earnings for WFH (He, Neumark, and Weng 2021; Mas and Pallais 2017; Datta 2019; Maestas, Mullen, Powell, von Wachter, et al. 2023) or flexible schedules (Bustelo et al. 2023; Felfe 2012). Preferences for WFH are

particularly strong among married and college-educated workers (He, Neumark, and Weng 2021; Maestas, Mullen, Powell, von Wachter, et al. 2023).

Our study is novel in simultaneously investigating the supply and demand sides of WFH, conducted after the COVID-19 pandemic normalized remote work beyond its pre-pandemic status as a privilege for well-educated workers. To ensure relevance, we focused on workers and firms in professional, managerial, clerical, and sales or service roles suitable for remote work. These occupations accounted for over 50% of Poland's workforce in 2020 (Appendix A, Table A2).[1] The follow-up survey with workers showed that preferences expressed in the experiment were a significant predictor of using WFH three years later, highlighting the salience of discrete choice setting for understanding preferences for remote work.

We build on theories suggesting that the success of WFH depends more on management practices and organizational culture than on technology (Landers 2019). Remote work disrupts traditional management control by dispersing work environments and limiting communication and oversight, potentially undermining motivation and performance (Flassak et al. 2023). Addressing these challenges requires balancing workers' work-life needs with organizational goals, focusing on trust, performance measurement, training, and communication (Landers 2019). Within this framework, we examine how workers' gender and family responsibilities influence work-life tensions (Maestas, Mullen, Powell, von Wachter, et al. 2023). We also study how managers' attitudes toward WFH and their managerial practices shape perceptions of WFH costs. Finally, drawing on the task framework (Acemoglu and Autor 2011), we explore

[1] Previous studies investigated either specific groups, such as highly educated workers in the IT sector (He, Neumark, and Weng 2021) or call centre applicants (Mas and Pallais 2017); or nationally representative samples (Datta 2019; Maestas, Mullen, Powell, von Wachter, et al. 2023). The first approach offers more accuracy but limited external validity. The second approach provides results representative of the working population but may be biased by occupations that cannot be performed remotely.

occupational differences, as communication, control, and performance measurement challenges vary by job tasks.

Our first contribution is to show that both workers and employers favor hybrid over fully remote WFH, but workers' perceived benefits often fall short of employers' perceived costs. On average, workers were willing to trade 6.1% of earnings for hybrid WFH and only 1.9% for fully remote WFH. In contrast, employers estimated WFH costs at 11.3% for hybrid arrangements and 26.5% for fully remote work. These costs likely reflect increased managerial and monitoring efforts and potential productivity losses, only partly offset by savings on office expenses. This misalignment is thus significant: 32% of employers perceived the costs of hybrid WFH as exceeding the benefits valued by 90% of workers. For fully remote WFH, the mismatch was even greater, with 52% of employers' cost estimates falling outside the range of benefits perceived by most workers.[2]

Our second contribution is to document substantial heterogeneity in WFH preferences. Women showed a greater willingness to pay for WFH than men, particularly for hybrid arrangements (8.0% vs. 4.4%) compared to fully remote options (2.3% vs. 1.8%). Employers, however, perceived WFH costs as lower for women only in hybrid settings. As a result, the preference misalignment was smallest for women in hybrid work (26%) but exceeded 40% for women in fully remote roles and for men in both WFH modes.

We also find that preferences for WFH vary by occupation. Workers in non-routine analytical roles exhibited the strongest demand for WFH, followed by those in routine jobs, while workers in non-routine interpersonal roles had the weakest preferences. Employers viewed WFH costs

[2] Aksoy et al. (2022) also found a gap between workers' preferences for WFH and employers' plans through worker surveys in 27 high- and middle-income countries, including Poland. They descriptively quantified the declared value of WFH for workers and the gaps in desired and planned WFH days based on workers' self-reported preferences and declarations. In contrast, our study uses randomized discrete choice experiments to evaluate the trade-offs between earnings and WFH, measuring the elasticity of substitution between this non-pecuniary amenity and wages.

as lowest for non-routine analytical roles and higher for other occupations. This may be due to the measurable outputs and high autonomy typical of analytical jobs (Menon, Salvatori, and Zwysen 2020), which support remote productivity. Routine occupations, often offshorable, are also relatively easy to monitor remotely (Blinder and Krueger 2013). However, employers showed greater reluctance toward WFH in routine jobs than in non-routine ones requiring problem-solving or interpersonal guidance. This may stem from a perception that requesting WFH signals lower productivity, particularly in routine jobs (Emanuel and Harrington 2024), whereas WFH is seen as a perk more suited to non-routine occupations.

Our third contribution is to provide evidence on the role of managerial attitudes toward WFH and the quality of talent management in shaping the remote work market. Managers who viewed WFH as at least as productive as on-site work or beneficial for their company reported lower perceived costs of WFH compared to those with negative views. These managers' cost estimates aligned more closely with workers' perceived WFH benefits, particularly for fully remote work. However, such managers represented a minority (25-35%). Their positive attitudes toward WFH appeared innate and were not explained by observable factors like education, sector, or firm size. Managers with favorable views of WFH may be better equipped to manage remote teams, consistently with evidence that effective bosses boost worker productivity (Lazear, Shaw, and Stanton 2015). Similarly, managers in firms with higher talent management quality – characterized by systematic and quantitative assessments of worker performance – perceived WFH costs as lower than those in firms with weaker talent management practices.

Despite optimism about a broader shift to WFH (Barrero, Bloom, and Davis 2021), we find that widespread adoption remains likely only among a minority of firms, with hybrid work preferred over fully remote. This is primarily due to the prevalence of negative perceptions of WFH

productivity, challenges in managing remote workers, and the potential sorting of lower-productivity workers into remote roles, especially in routine occupations.

2. Data and descriptive statistics

2.1. Experimental framework

We conducted two discrete choice survey experiments to elicit workers' preferences for remote work and employers' preferences for hiring candidates interested in WFH.

The worker survey targeted individuals in occupations suitable for remote work (Dingel and Neiman 2020). Specifically, we included the following major groups of the International Standard Classification of Occupations from 2008 (ISCO-08): managers (ISCO 1), professionals (excluding health professionals, ISCO 2), technicians and associate professionals (excluding health associate professionals, ISCO 3), clerical support workers (ISCO 4), and service and sales workers (ISCO 5). Table A2 in Appendix A presents a detailed list of included occupations. The employer survey involved company owners, managers, directors, or HR personnel responsible for hiring. Participants were required to have hired at least one worker in teleworkable occupations within the 12 months preceding the survey.

In the experiment to elicit workers' preferences for WFH, we showed participants five vignettes, preceded by an explanation of WFH and relevant examples (Tables A3-A4 in Appendix A). Each screen presented two job offers with four attributes: occupation, working hours, WFH availability, and earnings. Each pair of offers differed in two aspects: (i) whether WFH was possible and (ii) the wage. Job A was fully on-site, offering a wage equal to the participant's reported current wage. Job B allowed WFH either five or 2-3 days a week (randomized equally), and offered a wage adjusted randomly by

$\{-24\%, -20\%, -16\%, \ldots, 0, \ldots, 16\%, 20\%, 24\%\}$ from job A's wage (randomized equally).[3] Table 1 summarises the vignettes' attributes and values, and Table A5 in Appendix A provides an example vignette.

Table 1. Vignettes' attributes and specifications

Attributes	Values	
	Job offer A	**Job offer B**
Occupation	Occupation reported by the participant	
Work hours	Full-time position. Work from Monday to Friday from 9 a.m. to 5 p.m.	
WFH availability	Fully on-site	(1) WFH 2 or 3 days a week (2) WFH 5 days a week. No on-site work.
Wage	Wage reported by the participant	The difference relative job offer A: {-24%, -20%, -16%, -12%, -8%, -4%, 0%, +4%, +8%, +12%, +16%, +20%, +24%}

Source: Own elaboration.

In the experiment assessing employers' preferences for hiring remote workers, participants were shown five vignettes, each preceded by definitions and examples of WFH. Each vignette described two candidates with eight attributes: gender, age, occupation, years of relevant experience, commute time, preferred working hours, WFH preference, and wage expectations.

Candidate A preferred on-site work and requested a wage equal to the 2021 average wage for their occupation. Candidate B preferred WFH either five or 2-3 days per week (randomized equally) and requested a wage adjusted by {-24%, -20%, -16%, …, 0, …, 16%, 20%, 24%} from Candidate A's wage expectation (randomized equally). Table 2 provides a summary of the vignette attributes and their values. Each pair of candidates varied in two randomized attributes: their WFH preference and expected wage. Candidate A preferred on-site work and requested a wage equal to the 2021 average wage for their occupation. Candidate B preferred WFH either five or 2-3 days per week (randomized equally) and requested a wage adjusted by

[3] The wage range aligns with the designs or results of similar experiments (Mas and Pallais 2017; Bustelo et al. 2023; Bloom et al. 2015; He, Neumark, and Weng 2021).

{-24%, -20%, -16%, …, 0, …, 16%, 20%, 24%} from Candidate A's wage expectation (randomized equally). Table 2 provides a summary of the vignette attributes and their values.

Table 2. Vignettes' attributes and specifications

Attributes	Values	
	Candidate A	**Candidate B**
Occupation	As indicated by the participant – occupations of employees in their company	
Gender	Men/Women	
Age	29; 42; 57	
Job experience in a similar position	<3 years; 3-5 years; 6-10 years; >10 years	
Commuting time	< 30 min; 30 – 60 min.; > 60 min	
Work hours	Full-time position. Work from Monday to Friday from 9 a.m. to 5 p.m.	
Request for WFH	Fully on-site	(1) WFH 2 or 3 days a week (2) WFH 5 days a week
Wage expectations	The average wage in the given occupation	The difference relative to candidate A: {-24%, -20%, -16%, -12%, -8%, -4%, 0%, +4%, +8%, +12%, +16%, +20%, +24%}

Source: Own elaboration.

The experiments received ethics approvals from the Rector's Committee for Ethics of Research with Human Participants at the University of Warsaw (decision 88/2021 for experiment with workers, 125/2022 for experiment with employers). We pre-registered them in the American Economic Association's registry for randomized controlled trials (RCT IDs: AEARCTR-0007373 and AEARCTR-0008796, respectively).[4]

2.2. Data collection

We used the Computer-Assisted Web Interviewing (CAWI) technique in both experiments, surveying workers in July-August 2021 and employers in May-June 2022. Participants were recruited by a research company from the Nationwide Research Panel Ariadna and

[4] The experiment with workers also included a health-messaging intervention summarized in Lewandowski, Lipowska, and Smoter (2024).

compensated with non-cash rewards, such as discount coupons.[5] The participants were compensated with non-cash rewards, such as sale coupons. All participants were aged 20 to 64.[6]

People who worked (for at least 20 hours per week) or actively looked for a job (for at least 20 hours per week) participated in the experiment with workers. Only workers in occupations that can be done remotely were included (Table A2 in Appendix A). The participants selected occupations at the 4-digit ISCO-08 level. They lived in or within a 45-minute commute from a city of at least 100,000 inhabitants. To ensure representativeness, we set quotas for gender, age, education, municipality size, and region. We collected basic socio-demographic data before introducing a discrete choice framework, where participants stated their preferences regarding hypothetical job offers.

Company owners, managers, directors, and HR managers who had hired at least one worker in a teleworkable occupation in the 12 months prior to the survey participated in the employer experiment. To ensure representativeness, we set quotas for gender, age, education, and region. To assess employers' attitudes toward remote work, we asked about their perceptions of WFH productivity compared to on-site work and whether WFH benefits their company.[7] We also

[5] The panel has over 300 000 registered users. Their socio-demographic structure is representative of Polish Internet users. Users are verified by a postal address, ensuring unique and real participants. Users are rewarded for taking surveys. The panel is certified by a valid Interviewer Quality Control Program certificate and audited annually by an independent auditor (Polish Association of Public Opinion and Marketing Research Firms). The company follows the international Code of Marketing and Social Research Practice (the International Chamber of Commerce/ESOMAR).

[6] We ran a pilot with 332 participants to evaluate the software's quality and the questions' clarity. We conducted online interviews with nine participants to obtain detailed insights into their reactions. They completed the questionnaire accompanied by a research team member and shared their opinion about the survey. This feedback helped to improve the questionnaire.

[7] We assessed managerial attitudes with the following questions: 'How do you assess the productivity of employees working from home compared to those who work in the office' (answers on the seven-point scale from 'definitely better' to 'definitely worse'); 'Enabling employees to work from home may involve both benefits (e.g. savings related to office rental, greater employee satisfaction, etc.) and costs (e.g. less control over their work, the need to invest in new technologies, etc.). Please think about all the possible costs and benefits of working from home in your company/institution and share your opinion (answers on a five-point scale from 'the benefits far outweigh the costs' to 'the costs far outweigh the benefits').

measured talent management quality (TMQ) using six questions from the World Management Survey (Bloom, Sadun, and Van Reenen 2012), covering talent mindset, incentives and appraisals, managing both poor and high performers, employee value proposition, and talent retention.[8]

We addressed two key sources of bias in discrete choice experiments: inattention and hypothetical bias. To check for inattention, we used a "trap question," measured survey completion time, and identified participants who consistently chose options on only one side of the screen (Table A1 in Appendix A). The number of participants who failed the trap question was low. In robustness checks (subsection 4.3), we show that excluding participants who exhibited signs of inattention does not affect our findings, suggesting that the inattention bias was negligible.

To address hypothetical bias (where participants may behave differently in hypothetical scenarios than in real-life situations), first, we designed vignettes that closely resembled respondents' labor market conditions regarding wages and occupations, and involved managers who make hiring decisions. Second, we informed participants that the results would be shared with policymakers at the Polish Ministry of Labour. Third, we conducted a follow-up survey in 2024, which showed the higher the likelihood of selecting WFH in our experiment, the higher the use of WFH three years later (see subsection 4.6). While acknowledging that the discrete choice setting remains vulnerable to hypothetical bias, we believe these results enhance the credibility of our research design and findings. They also align with previous studies that have found meaningful associations between hypothetical choices regarding job amenities and real-

[8] Coded on a Lickert scale from 1 (worst practice) to 5 (best practice). We calculate the TMQ score as the average of the six questions and define high-quality management as an above the third quartile score (3.4 in our sample). The distribution of TMQ scores in our sample is similar to the distribution of the TMQ scores in Poland, the EU countries, and the OECD countries in the main sample of the World Management Survey (Table A6 in Appendix A).

life decisions (Drasch 2019; Mas and Pallais 2017; Wiswall and Zafar 2018; Maestas, Mullen, Powell, Von Wachter, et al. 2023). We also believe that the vignette framework allows for studying mechanisms underlying hiring decisions (e.g. managers' views on remote work, organizational factors), which may not always be feasible in studies of real-world job market settings.

2.3. Sample characteristics

We recruited 11,166 workers and 1,550 employers. The demographic characteristics and occupations of the worker sample closely aligned with the population aged 20-64 employed in teleworkable occupations, with minor differences. Our sample had a slightly lower proportion of women, some age imbalances, and a slight overrepresentation of workers in routine occupations (Table 3). Among employers, women, younger individuals, those with tertiary education, and those working in services were slightly overrepresented (Table 4).

Table 3. Sample characteristics – the experiment with workers

	Sample structure		Population structure (workers)
	N	%	%
Gender			
Women	5,861	52.5	56.4
Men	5,304	47.5	43.6
Age group			
20-34	4,535	40.6	32.0
35-49	4,193	37.6	45.7
50-64	2,437	21.8	22.3
Education			
Secondary or lower	4,900	43.9	43.7
Tertiary	6,265	56.1	56.3
Occupation			
Routine occupation	6,249	56.0	48.0
Non-routine analytical occupation	3,135	28.1	31.3
Non-routine interpersonal occupation	1,781	15.9	20.7

Source: Own calculations using data gathered for the experiment and the 2020 Polish Labour Force Survey.

Table 4. Sample characteristics – the experiment with employers

	Sample structure		Population structure (managers and HR specialists)
	N	%	%
Gender			
Women	913	58.9	43.7
Men	637	41.1	56.3
Age group			
20-34	453	29.2	19.1
35-49	808	52.1	53.6
50-64	289	18.6	27.3
Education			
Secondary or lower	547	35.3	40.3
Tertiary	1,003	64.7	59.7
Sector (based on the NACE codes)			
Agriculture	30	1.9	3.6
Manufacturing	327	21.1	28.4
Services	1,193	77.0	68.1
Occupation of the candidate			
Routine occupation	822	53.1	-
Non-routine analytical occupation	427	27.5	-
Non-routine personal occupation	301	19.4	-

Source: Own calculations using data gathered for the experiment and the 2020 Polish Labour Force Survey.

2.4. Descriptive results

Table 5 presents the share of workers who chose WFH when wages were equal for both WFH and on-site jobs. Most workers preferred the WFH option, with hybrid WFH being more popular than fully remote work across the total sample (72.8% vs. 54.4%) and within all demographic and occupational groups. Younger workers, those with tertiary education, and those in routine or non-routine analytical occupations chose WFH most often. Compared to men, women preferred hybrid WFH more often but chose fully remote work less often.

Table 5. The shares of workers who chose to work from home (%)

	Fully remote	Hybrid	N
Total	54.4%	72.8%	4,281
Gender			
Women	53.2%	74.9%	2,241
Men	55.7%	70.3%	2,040
Age			
20-34	61.1%	75.2%	1,724
35-49	51.8%	72.8%	1,614
50-64	46.6%	68.4%	943
Education			
Secondary or lower	53.9%	68.6%	1,880
Tertiary	54.8%	75.9%	2,401
Occupational task groups			
Routine	55.3%	71.8%	2,410
Non-routine analytical	56.0%	78.6%	1,187
Non-routine personal	48.7%	66.3%	684

Note: Participants chose between a WFH and on-site job offers that differed only in wage levels. 50% of vignettes included hybrid WFH, 50% of vignettes included fully remote WFH. Results for vignettes with equal wages in WFH and on-site jobs. Sample size refers to the total number of such vignettes
Source: Own calculations using data gathered for the experiment.

Table 6 presents the share of employers who selected a WFH candidate when wages were equal for both WFH and on-site candidates. Employers showed less interest in WFH than workers but still preferred hybrid arrangements. They chose candidates seeking hybrid WFH (41.9%) more often than those seeking fully remote work (35.4%). Female managers, those with lower education levels, those who viewed WFH as productive and beneficial, and those in firms with high-quality talent management selected WFH candidates more frequently in both modes.

Employers preferred candidates in routine and non-routine analytical occupations for hybrid WFH, while those in non-routine personal jobs were more often selected for fully remote positions.

Table 6. The shares of employers who chose workers willing to work from home (%)

	Fully remote	Hybrid	N
Total	35.4%	41.9%	591
Gender			
Women	37.2%	46.9%	362
Men	32.8%	32.7%	229
Age			
20-34	34.8%	48.8%	178
35-49	35.4%	39.5%	304
50-64	36.2%	37.1%	109
Education			
Secondary or lower	43.0%	45.3%	209
Higher	31.0%	40.1%	382
Perceive WFH workers as productive			
Yes	51.3%	57.5%	149
No	30.3%	36.3%	442
Perceive WFH as beneficial for the company			
Yes	39.4%	56.3%	263
No	32.2%	29.8%	328
The quality of talent management			
High	44.3%	49.1%	114
Low	33.2%	40.2%	477
Occupational task groups			
Routine	34.1%	45.1%	311
Non-routine analytical	32.5%	43.1%	152
Non-routine personal	41.8%	32.8%	128

Note: Participants chose between a candidate who wanted WFH and a candidate who wanted on-site job and differed only in wage expectations. 49% of vignettes included hybrid WFH, 51% included fully remote WFH. Results for vignettes with equal wages to WFH and on-site candidates. Sample size refers to the total number of such vignettes.
Source: Own calculations using data gathered for the experiment.

3. Econometric methodology

3.1. Stated preferences regarding working from home

First, we quantify stated preferences toward WFH and WFH workers. For workers, we estimate a logistic regression of the probability that a worker prefers to work from home rather than on-site:

$$\Pr(\text{WFH}_j = 1) = F(\beta_0 + \beta_1 X_i + \beta_2 Q_i + \beta_3 O_j + \Theta_j + \iota_i + \gamma_{ijv} + \varepsilon_{ijv}) \quad (1)$$

where $F(Z) = \frac{e^Z}{1+e^Z}$, i stands for the individual, j for a job offer, and v for the vignette number. X_i is a vector of personal and workplace characteristics (indicator variables for gender, age, education, caring for children or older adults, employment status, working part-time, type of contract, commute time, commute means, and perceiving COVID-19 as a serious threat), Q_i is a set of indicator variables for occupational task groups (non-routine cognitive analytical, non-routine cognitive personal, routine occupations)[9]; O_j represents job offer amenities (hybrid or fully remote WFH), Θ_j is a set of indicator variables that capture wage differences between job offers, ι_i is a continuous variable reflecting the county-level COVID-19 infection rate during the survey, and γ_{ijv} indicates the offer order (WFH on the left or right side) and the vignette number (1 to 5).

For employers, we estimate a logistic regression of the likelihood of choosing a candidate who prefers working from home rather than on-site:

[9] We calculated the task content of occupations using the methodology of Acemoglu and Autor (2011), based on the Occupational Information Network (O*NET) data, adapted to the European data by Hardy, Keister, and Lewandowski (2018) who present methodological details. Second, we allocated occupations to groups according to the task with the highest value. The allocation follows Lewandowski et al. (2020) and is shown in Table A2 in Appendix A.

$$\Pr(\text{WFH}_j = 1) = F(\beta_0 + \beta_1 C_v + \beta_2 P_i + \beta_3 Q_i + \Theta_j + \iota_i + \gamma_{ijv} + \varepsilon_{ijv}) \quad (2)$$

The differences in comparison to model (1) are as follows: C_v is a vector of the candidate's characteristics (indicator variables for gender, occupational task groups, experience, and commute time), P_i covers manager and firm characteristics (role in a company, size of company, sector, and size of the town), Q_i is a set of indicator variables characterizing managers' attitudes and company practices (perceiving WFH as beneficial to the company, perceiving WFH employees as equally or more productive, having an above-median quality of talent management, perceiving COVID-19 as a serious threat, the self-assessed effect of the COVID-19 pandemic on the company, the degree to which WFH has been possible at the company before-, during, and after COVID-19 restrictions, and the readiness of the company to have WFH employees).

3.2. Perceived costs and benefits of working from home

Second, we estimate workers' perceived benefits from WFH, and employers' perceived costs of WFH, accounting for the variability in individual perceptions. We employ mixed logit models in the willingness-to-pay for WFH parameter space,[10] assuming it follows a normal distribution while the wage preference parameter is fixed. For workers, the WTP estimate reflects the valuation of the benefit from WFH, expressed in monetary terms as a fraction of earnings. For employers, the WTP estimate reflects the valuation of the costs associated with hiring WFH workers, expressed as a fraction of the worker's wage.

We distinguish between preferences of hybrid and remote work. To this end, we estimate all models on subpopulations defined according to the number of WFH days (2-3 vs five days). To quantify the heterogeneity in WTP between subgroups, we interact the WFH indicator variable

[10] We use **logitr** package in R, version 1.1.1 (Helveston 2023).

with a given subgroup's fixed effect. We define subgroups based on key worker/candidate (occupational task group, occupation's teleworkability, gender, caring for children or older adults), manager (attitudes to WFH, the quality of talent management), and firm characteristics (firm size, sector).

Suppose participant i chooses a job offer j if it provides a higher expected utility than the job offer k presented in the same vignette v, $U_{jiv} > U_{kiv}$. The indicator variable Y_{ijv} equals one in this case:

$$Pr\left(Y_{ijv} = 1\right) = \Pr\left(U_{ijv} > U_{ikv}\right) \tag{3}$$

We model the participant's utility as:

$$U^*_{ijv} = \boldsymbol{\beta}^{*\boldsymbol{T}}\boldsymbol{O}'_{\boldsymbol{ji}} + \alpha^* W_j + \epsilon^{*\prime}_{jiv} \tag{4}$$

where O'_{ji} is a vector of indicator variables for the interactions of the WFH option with characteristics enlisted earlier. W_j is the (continuous) relative wage difference offered in job offer j as compared to an on-site job, and ϵ'_{jiv} is a IID random variable with a Gumbel extreme value distribution of mean zero and variance $((\sigma^2\pi^2)/6)$.

After dividing both sides of (4) by $(-\alpha^*)$, the error term is scaled by $\lambda^2 = (\sigma^2/(-\alpha^*)^2)$. Thus, we further divide both sides by $\lambda = (-\alpha^*/\sigma)$. The utility in WTP space takes the following form:

$$U_{ijv} = \lambda\left(\boldsymbol{\omega}^{\boldsymbol{T}}\boldsymbol{O}'_{\boldsymbol{ji}} - W_j\right) + \epsilon'_{jiv} \tag{5}$$

where $\lambda = (-\alpha^*/\sigma)$, $\omega = (\beta^*/-\alpha^*)$, and $\epsilon'_{jiv} = \left(\lambda\epsilon^{*\prime}_{jiv}/-\alpha^*\right)$ is a IID random variable with a Gumbel extreme value distribution of mean zero and variance $((\pi^2)/6)$.

3.3. Measuring misalignment between workers' and manager's valuations of WFH

Having estimated the distribution of workers' valuations of WFH benefits and employers' valuations of WFH costs, we measure the misalignment between the two as a share of managers (employers) whose valuations of WFH costs are greater than the benefits perceived by lower 50% or 90% of workers. The distributions of workers' (W) and employers' (E) WTP values are normal, with mean M_W and standard deviation SD_W, mean M_E and standard deviation SD_E, respectively.

First, we use the cumulative distribution function of workers' valuations, $F_W(w_i)$, to find the range of the perceived benefits of lower 50% and lower 90% of workers:

$$P(W < w_{50}) = F_W(w_{50}) = 0.5 \quad (6)$$

$$P(W < w_{90}) = F_W(w_{90}) = 0.9 \quad (7)$$

$w_i, i = \{50, 90\}$, indicates percentiles of workers' valuations.

Second, we calculate the values of cumulative distribution function of employers' perceived costs, $F_E(w)$, at arguments defined by 50 and 90 percentiles of workers' distribution of WTP, obtaining the share of employers with valuations above the lower 50% or the lower 90% of workers, respectively:

$$P(E > w_{50}) = P(E > w_{50}) = 1 - F_E(w_{50}) \quad (8)$$

$$P(E > w_{90}) = P(E > w_{90}) = 1 - F_E(w_{90}) \quad (9)$$

4. Results

4.1. Stated preferences regarding working from home

Using a logit model (1) to estimate the likelihood of selecting a WFH job, we find substantial worker demand for remote work. When wages were equal, 73% of participants preferred hybrid WFH over on-site work (Figure 1). Demand for fully remote work was lower, with 55% of workers choosing it over an on-site option.

As expected, higher wages in WFH jobs increased the likelihood of workers selecting them. However, wage penalties and premiums had asymmetrical effects. Wage penalties substantially reduced the preference for WFH, while equivalent wage premiums produced smaller increases. For hybrid WFH, a 4% wage penalty lowered the preference to 48%, with deeper cuts reducing it to around 20% (Figure 1). In contrast, wage premiums did not meaningfully increase preference for hybrid WFH. Fully remote WFH showed a slightly different pattern: a 4% premium increased preference to 62% (a 7 pp rise), and a 20-24% premium raised it to 70% (a 15 pp rise). However, penalties had a stronger suppressive effect – a 4% wage penalty reduced demand to 42%, while a 20-24% penalty brought it down to 21%.

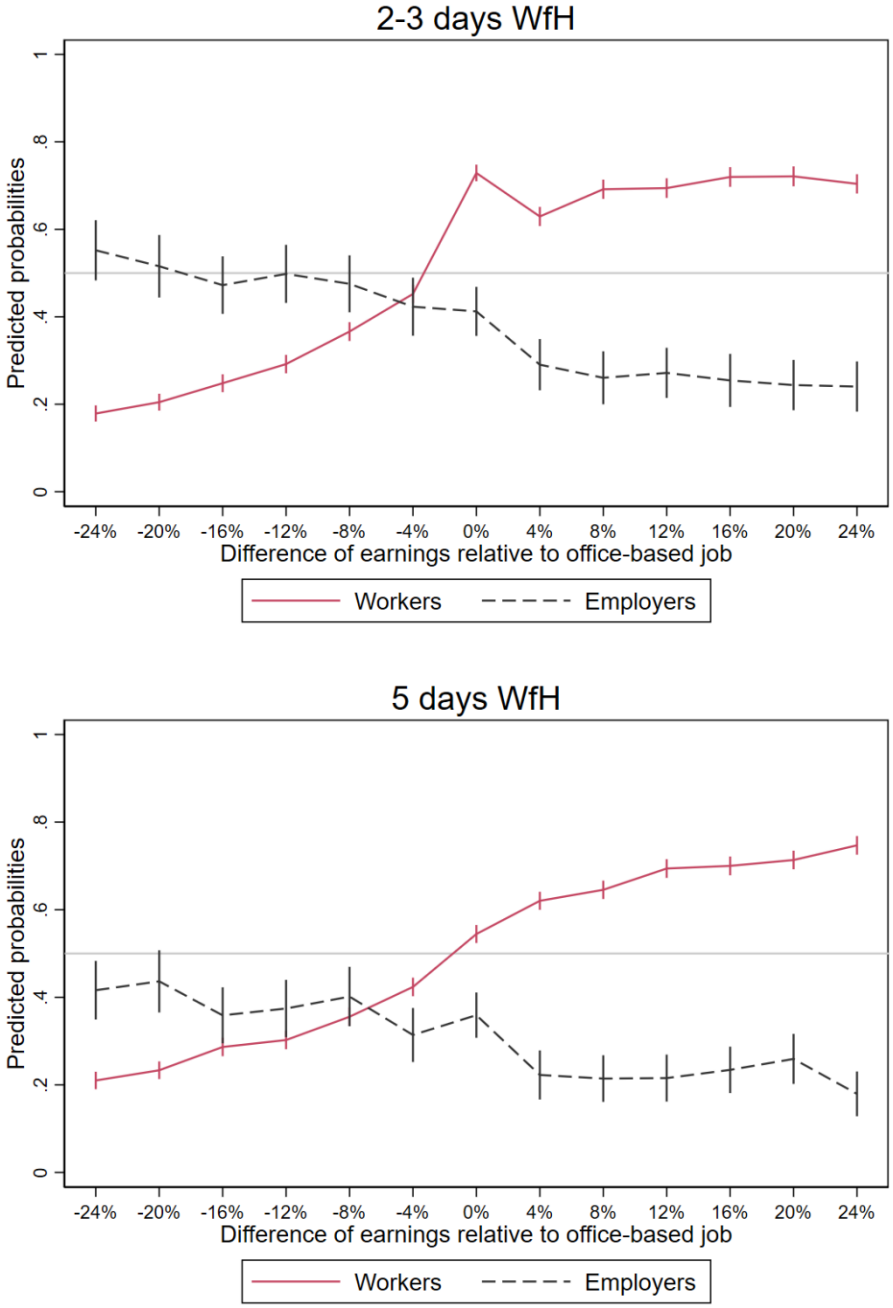
Several factors explain why some workers prefer on-site work even without wage penalties. Concerns about isolation, valuing social interaction and teamwork, and fears of flexibility stigma – being perceived as less productive or committed, with fewer career opportunities – may deter some workers (Bloom et al. 2015). Also, some workers may fear the flexibility stigma – being perceived as less productive, less committed to the workplace, and having fewer career opportunities or reduced wages. In Poland, technological constraints, housing limitations, and

modest time savings from WFH, given relatively short commutes, may further reduce incentives to work remotely.[11]

The supply of WFH jobs was relatively lower than the demand for it. When comparing candidates with identical characteristics and wage expectations, only 41% of employers chose a hybrid WFH worker over an on-site worker, and 36% selected a fully remote candidate (Figure 1). Employers were more deterred by WFH candidates demanding higher wages than incentivized by those willing to accept lower wages. A hybrid WFH candidate requesting a 4% higher wage had a 12 pp lower probability of being hired compared to one demanding the same wage as an on-site candidate, rising to 14 pp for fully remote candidates. Wage reductions also had limited impact. Hybrid candidates accepting a substantial wage cut (20-24%) had a 55% chance of being hired over an on-site worker, but for fully remote candidates, the probability was only 42%.

[11] In Poland, internet access and housing conditions are less conducive to WFH compared to the EU average. In 2019, only 65.8% of households in Poland had internet access, below the EU average of 75.8% (World Development Indicators). Housing quality also lags, with fewer rooms per person (1.2 vs. 1.7 in 2020) and a higher overcrowding rate (36.9% vs. 17.4% in 2020, Eurostat). Additionally, daily time savings from WFH in Poland averaged 54 minutes in 2021-2022, below the 72-minute average across 27 countries with available data (Aksoy et al. 2023).

Figure 1. Demand and supply of remote work: predicted probabilities of workers selecting a WFH job offer over an on-site job offer, and employers selecting a WFH candidate over an on-site candidate, by the number of WFH days per week.



Note: Marginal effects calculated from models (1)-(2) that include controls for personal and workplace characteristics, frequency of WFH in the job presented, differences in wage expectations, order of jobs presented on the screen, and vignette number. Standard errors clustered at the participant level.
Source: Own calculations using data gathered for the experiment.

4.2. Workers' benefits from WFH and employer's costs of providing it

Next, we use the estimated distributions of willingness-to-pay values to quantify workers' perceived benefits and employers' perceived costs of hybrid and fully remote work. This

approach allows identifying groups with contrasting preferences towards WFH and assessing the overlap between the demand for WFH and its supply.

We find a substantial mismatch between workers' and employers' valuations of WFH. Workers clearly prefer hybrid work over fully remote or on-site work. On average, workers would forgo 6.1% of their earnings for hybrid work but only 1.9% for fully remote work.[12] Employers, too, showed a stronger preference for hybrid work, with average perceived costs of 11.3% for hybrid WFH compared to 26.5% for fully remote work (Tables 7-8). However, employers' costs exceeded workers' perceived benefits by an average of 5 pp for hybrid work (Table 7) and a much larger 25 pp for fully remote work (Table 8). Employers' cost estimates were also more variable than workers' WTP values, as shown by higher standard deviations (Tables 7-8).

Consequently, we find a noticeable misalignment between workers and employers, particularly pronounced for fully remote work. For over 72% of employers, the perceived costs of fully remote work exceed the benefits valued by the bottom 50% of workers, and for 52% of employers, costs surpass the benefits valued by the lower 90% of workers (Table 8). These figures suggest that fully remote work is unlikely to see widespread adoption. Hybrid work fares better, but the mismatch remains notable, with 57% of employers estimating costs above the benefits perceived by the bottom 50% of workers and 32% above those valued by the lower 90% (Table 7).

[12] Workers' WTP for remote work we estimated fits in the range defined by Maestas, Mullen, Powell, Von Wachter, et al. (2023) and Mas and Pallais (2017) estimates for the US, showing our study relevance for the American context.

Table 7. Estimated workers' perceived benefits and employers' perceived costs of working from home in hybrid mode, overall and by subpopulations (% of wage in an on-site job, with 95% confidence intervals)

2-3 WFH days per week (hybrid)						
Group	**Workers**		**Employers**		**Share of employers whose WFH cost estimates are greater than the**	
					median	**90th pctile**
	M (95% CI)	**SD (SE)**	**M (95% CI)**	**SD (SE)**	**of workers' WTP for WFH distribution**	
Average effect	6.13*** (5.73; 6.53)	15.03 (0.25)	11.34*** (8.85; 13.87)	30.06 (2.14)	57%	32%
Men (candidates)	4.38*** (3.84; 4.93)	13.57 (0.33)	15.89*** (12.31; 19.38)	31.48 (3.18)	64%	43%
Women (candidates)	8.00*** (7.44; 8.56)	15.53 (0.35)	10.47*** (7.56; 13.35)	27.38 (2.97)	54%	26%
Children in household	6.47*** (5.87; 7.06)	15.41 (0.37)	*11.34*** (8.85; 13.87)*	*30.06 (2.14)*	56%	31%
No children in household	6.10*** (5.57; 6.61)	13.98 (0.32)			57%	34%
Non-routine analytical occupations	7.11*** (6.43; 7.80)	12.22 (0.43)	4.54** (0.41; 8.62)	29.70 (3.58)	47%	27%
Non-routine interpersonal occupations	4.73*** (3.69; 5.76)	14.80 (0.62)	15.20*** (10.31; 20.08)	25.09 (3.79)	66%	37%
Routine occupations	6.22*** (5.69; 6.76)	15.76 (0.34)	14.01*** (10.76; 17.43)	30.71 (2.82)	60%	34%

Note: Standard errors clustered at the participant level. Experiment with workers: N = 55,634. Experiment with employers: N = 7,656. *** p<0.01, ** p<0.05, * p<0.1. Parameters from the average distribution of employers were used to calculate misalignment between parents and non-parents (numbers in *italics*).
Source: Own estimations using data gathered for the experiment.

Table 8. Estimated workers' perceived benefits and employers' perceived costs of working from home in fully remote mode, overall and by subpopulations (% of wage in an on-site only job, with 95% confidence intervals)

5 WFH days per week (fully remote)						
Group	**Workers**		**Employers**		**Share of employers whose WFH cost estimates are greater than the**	
					median	**90th pctile**
	M (95% CI)	**SD**	**M (95% CI)**	**SD**	**of workers' WTP for WFH distribution**	
Average effect	1.90*** (1.46; 2.33)	17.33 (0.28)	26.53*** (21.49; 31.65)	41.83 (3.76)	72%	52%
Men (candidates)	1.77*** (1.19; 2.36)	14.76 (0.37)	25.23*** (19.56; 30.93)	36.22 (4.88)	74%	55%
Women (candidates)	2.26*** (1.62; 2.90)	18.96 (0.41)	30.28*** (23.81; 36.89)	38.30 (5.08)	77%	54%
Children in household	2.45*** (1.82; 3.08)	16.91 (0.40)	*26.53*** (-0.04; -0.03)*	*41.83 (3.76)*	72%	52%
No children in household	1.71*** (1.11; 2.30)	16.85 (0.38)			72%	53%
Non-routine analytical occupations	2.81*** (2.00; 3.59)	15.87 (0.50)	18.67*** (13.18; 24.4)	27.77 (4.98)	72%	44%
Non-routine interpersonal occupations	-2.75*** (-3.83; -1.68)	16.11 (0.66)	23.65*** (16.22; 31.33)	33.04 (5.57)	79%	57%
Routine occupations	2.36*** (1.79; 2.94)	17.61 (0.38)	34.52*** (26.93; 42.16)	53.08 (5.52)	73%	57%

Note: Standard errors clustered at the participant level. Experiment with workers: N = 56,016. Experiment with employers: N = 7,844. *** p<0.01, ** p<0.05, * p<0.1. Parameters from the average distribution of employers were used to calculate misalignment between parents and non-parents (numbers in *italics*).
Source: Own estimations using data gathered for the experiment.

An essential aspect of mismatch relates to worker heterogeneity. While workers' perceived benefits of WFH vary noticeably across subgroups, employers tend not to differentiate among these subgroups when considering candidates who demand WFH, except for occupations.

The first dimension of heterogeneity relates to gender and family situations. Women, on average, valued the benefits of hybrid work more than men, with women willing to forgo 8.0%

of earnings compared to 4.4% for men (Table 7). Variability in these estimates was similar for both groups (SD = 15.5 pp. for women vs. 13.6 pp. for men). Employers, however, perceived slightly higher costs for hiring male hybrid workers (M = 15.9%, SD = 31.5 pp.) than female hybrid workers (M = 10.5%, SD = 27.4 pp.). As a result, the misalignment between employers' cost perceptions and workers' benefits was greater for men than for women.[13]

For fully remote work, gender differences were less pronounced. Women and men perceived similar benefits (2.3% vs. 1.8% of earnings), though variability was slightly higher among women (SD = 19.0 pp.) than men (SD = 14.8 pp., Table 8). Employers estimated higher average costs for women than men (30.3% vs. 25.2%), with similar variability between the two groups (SD = 36.2-38.3 pp.). Consequently, the misalignment in valuations of fully remote work was similarly high for both genders, and notably greater than for hybrid work.

Our findings align with earlier research from the U.S. showing that women and parents have stronger preferences for WFH than men and childless individuals (Mas and Pallais 2017). However, our result that gender barely shapes employers' perceptions of WFH costs contrasts with pre-pandemic findings suggesting that women faced penalties for WFH, as managers often perceived them as prioritizing family responsibilities, whereas men's WFH signalled commitment (Leslie et al. 2012). The widespread adoption of WFH during the COVID-19 pandemic may have reduced such gendered perceptions, making WFH a more gender-neutral job amenity.

The second dimension of heterogeneity relates to occupations. Non-routine analytical occupations appear particularly well-suited for WFH. These jobs often involve high levels of autonomy and compensation (Menon, Salvatori, and Zwysen 2020), while their quantifiable

[13] As regards childcare, parents' perceived benefits of hybrid work similarly to childless people (on average, 6.5% vs. 6.1%). Therefore, the shares of misaligned employers were similar for both groups (31-34% for lower 90% workers and 56-57% for lower 50% of workers; Table 7).

output facilitate remote monitoring. Non-routine analytical occupations emerge as the only group with, on average, workers' benefits from hybrid work estimated above employers' perceived costs (7.1% vs. 4.5%, Table 7). This group exhibited the lowest misalignment between workers and employers (47% for the bottom 50% of workers, Table 7). However, for fully remote work, workers' perceived benefits (2.8%) fell significantly below employers' estimated costs (18.7%, Table 8), resulting in a higher misalignment (72% for the bottom half of workers). Even in occupations highly compatible with WFH, the challenges of fully remote arrangements remain considerable.

In non-routine interpersonal occupations, the drawbacks of online interactions may often outweigh the benefits of added autonomy for workers. Employers may also perceive WFH-related productivity losses as particularly high in these jobs. Thus, workers in interpersonal occupations reported the lowest valuation of remote work benefits, while employers estimated the highest costs (4.7% vs. 15.2% for hybrid; Table 7). This resulted in the greatest misalignment for hybrid WFH, amounting to 66% for the bottom half of workers (Table 7). For fully remote work, workers in interpersonal occupations were particularly reluctant, with many expecting a wage premium to accept it (Table 8). Misalignment with employers was high (79% for the bottom 50% of workers, Table 8), and given workers' low demand, fully remote work adoption is unlikely in this group.

Routine cognitive occupations, by contrast, are structured and repetitive, making them suitable for remote performance tracking. However, WFH may harm productivity in these jobs, especially during onboarding, which requires significant training, preparation, and interaction (Atkin, Schoar, and Shinde 2023; Drasch 2019; Emanuel and Harrington 2024). Workers in routine occupations valued hybrid WFH less than employers' estimated costs (6.2% vs. 14.0%, Table 7), resulting in a moderate misalignment (60% for the bottom half of workers, Table 7). For fully remote WFH, workers' demand (2.4%) was similar to that of analytical occupations,

but employers perceived much higher costs (34.5%, Table 8). Employers may interpret WFH preferences in routine jobs as a signal of lower productivity or commitment (Emanuel and Harrington 2024), further widening the gap. Consequently, misalignment for fully remote WFH in routine occupations was as high as in interpersonal occupations (Table 8).

As a robustness check of occupational differences, we compared more and less teleworkable jobs, using a 50% threshold of teleworkable tasks (Dingel and Neiman, 2020, Appendix A, Table A2). Results were consistent. Workers in more teleworkable occupations reported higher hybrid WFH benefits than those in less teleworkable jobs (M=7.2%, SD=14.3 pp. vs. M=4.6%, SD=15.2 pp.), while managers estimated lower costs for more teleworkable occupations (M=7.5%, SD=27.7 pp.) than for less teleworkable ones (M=26.4%, SD=32.4 pp.). Consequently, misalignment was lower for more teleworkable jobs (54%) than less teleworkable ones (72%, Appendix B, Table B1). For fully remote work, workers' perceived benefits were similar across categories (M=2.0%, SD=17.3 pp. vs. M=2.1%, SD=16.6 pp.), but employers' cost estimates were higher for less teleworkable jobs (M=42.0%, SD=55.3 pp.) than highly teleworkable ones (M=21.2%, SD=37.1 pp.). Misalignment for fully remote work was high in both categories, exceeding 70% (Appendix B, Table B1).

4.3. The role of managerial attitudes and the quality of talent management

Here we examine the essential dimension of employer heterogeneity: managerial attitudes toward and experiences with remote work, as well as the quality of talent management. These factors reveal distinctions not captured by easily observable firm characteristics, such as sector, size, or managers' education.

The willingness to hire WFH workers was closely linked to managers' views on the productivity of remote versus on-site work. Only 25% of managers viewed WFH workers as equally or more productive than on-site employees, and these managers were significantly more open to hiring

remote workers. They reported small costs for hybrid work (M = 0.4%, SD = 23.2 pp.; Table 9) and moderate costs for fully remote work (M = 4.3%, SD = 28.0 pp., Table 10). Misalignment with workers was low: 13% of these managers were misaligned with most workers (bottom 90%) on hybrid work (Table 9), and 23% on fully remote work (Table 10). Conversely, managers who considered WFH less productive expressed much higher costs of hybrid work (M = 18.4%, SD = 29.1 pp.; Table 9) and fully remote work (M = 34.2%, SD = 41.9 pp.; Table 10). Their misalignment was substantial, with 39% misaligned with most workers on hybrid work and 59% on fully remote work (Tables 9-10).

The differences between managers who viewed WFH as productive and those who did not were even more pronounced in the attitudes toward various occupational groups. Among managers who considered WFH productive, cost estimates and misalignment for hybrid work were consistently low: 9% for non-routine analytical occupations, 23% for non-routine personal occupations, and 17% for routine occupations (Table 9). These values were noticeably lower than those of managers skeptical of WFH productivity. For fully remote work, managers with positive views reported minimal costs in non-routine occupations, with low misalignment (6-19%, Table 10). However, they were less inclined to hire fully remote workers in routine occupations, where costs averaged 10.4%, and misalignment with the bottom 90% of workers reached 43% (Table 10).

Managers who viewed WFH as less productive expressed consistently high costs across all occupational groups for both hybrid and fully remote work. Average cost estimates ranged from 22.5% to 42.2%, with substantial misalignment even in non-routine analytical occupations,

which are typically more suitable for remote work (Table 10). Similar patterns emerged among managers who perceived WFH as beneficial for the company (Appendix B, Table B2). [14]

We also verified that managers' perceptions of WFH were shaped by their experiences rather than observable characteristics. Managers' views on WFH productivity and benefits showed little correlation with factors like education, age, gender, firm size, or sector. Any of these factors accounts for less than 1% of the variance in the likelihood of positive views of WFH (using regression-based decomposition based on covariances, Fields 2003, Appendix B, Table B3). Managers who perceived WFH as productive were more likely to work in firms that had adopted WFH before the COVID-19 pandemic and often worked remotely themselves. These factors explained about 10 pp of the 25% variance attributable to all observables. Additionally, WFH valuations did not differ by sector or firm size, indicating that differences in willingness to hire WFH workers stem from managers' experiences with WFH rather than firm characteristics (Appendix B, Table B4).

[14] 44% of employers perceived WFH as beneficial. They expected an average wage cut of 5.9% (SD=28.7) to hire hybrid workers, below 17.0% (SD=27.5) among managers who did not view WFH as beneficial. Despite this difference, the misalignment between employers and workers for hybrid work was similar across both groups, ranging from 18% to 29%. The contrast between the two groups was more pronounced for fully remote WFH. Among managers who saw WFH as beneficial, 38% were misaligned with the bottom 90% of workers, compared to 60% of those who did not perceive WFH as beneficial. Occupational differences followed similar patterns to those observed for managers with positive versus negative perceptions of WFH productivity (Appendix B, Table B2).

Table 9. Estimated managers' perceived costs of hybrid work, depending on the perceived relative WFH productivity, by candidates' occupation (% of wage in an on-site job, with 95% confidence intervals)

2-3 WFH days per week (hybrid)

Group	Workers		Employers		Share of employers whose WFH cost estimates are greater than the	
					median	90th pctile
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	of workers' WTP for WFH distribution	
WFH productive	*6.13 *** (5.73; 6.53)*	*15.03 (0.25)*	0.35 (-3.55; 4.16)	23.23 (3.19)	40%	13%
WFH not productive			18.43 *** (15.16; 21.71)	29.14 (2.35)	66%	39%
Non-routine analytical occupation						
WFH productive	*7.11 *** (6.43; 7.80)*	*12.22 (0.43)*	-2.18 (-7.67; 3.31)	20.22 (4.74)	34%	9%
WFH not productive			11.06 *** (6.13; 16.04)	28.38 (3.98)	57%	31%
Non-routine interpersonal occupation						
WFH productive	*4.73 *** (3.69; 5.76)*	*14.80 (0.62)*	7.96 * (-0.32; 16.19)	20.40 (8.30)	52%	23%
WFH not productive			15.92 *** (8.74; 23.17)	30.23 (6.07)	61%	41%
Routine occupation						
WFH productive	*6.22 *** (5.69; 6.76)*	*15.76 (0.34)*	1.13 (-4.68; 6.93)	23.76 (5.23)	44%	17%
WFH not productive			18.83 *** (14.12; 23.69)	32.77 (3.78)	67%	44%

Note: Experiment with workers – hybrid: N = 55,634. Experiment with employers – hybrid: N = 7,656. Standard errors clustered at the participant level. *** p<0.01, ** p<0.05, * p<0.1. Parameters from the average distribution of workers were used to calculate misalignment (numbers in *italics*).
Source: Own estimations using data gathered for the experiment.

Table 10. Estimated managers' perceived costs of fully remote work, depending on perceived WFH productivity, by and occupation presented in the job offer (% of wage in an on-site job, with 95% confidence intervals)

5 WFH days per week (fully remote)

Group	Workers		Employers		Share of employers whose WFH cost estimates are greater than the	
					median	90th pctile
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	of workers' WTP for WFH distribution	
WFH productive	*1.90 *** (1.46; 2.33)*	*17.33 (0.28)*	4.31 * (-0.69; 9.21)	28.01 (4.51)	53%	23%
WFH not productive			34.22 *** (27.81; 40.77)	41.90 (4.11)	78%	59%
Non-routine analytical occupation						
WFH productive	*2.81 *** (2.00; 3.59)*	*15.87 (0.50)*	5.28 (-2.00; 12.63)	21.72 (7.81)	56%	19%
WFH not productive			22.46 *** (15.29; 29.86)	25.83 (5.35)	79%	47%
Non-routine interpersonal occupation						
WFH productive	*-2.75 *** (-3.83; -1.68)*	*16.11 (0.66)*	-3.23 (-12.03; 5.60)	16.70 (11.09)	36%	6%
WFH not productive			35.74 *** (19.61; 51.75)	43.32 (10.68)	78%	61%
Routine occupation						
WFH productive	*2.36 *** (1.79; 2.94)*	*17.61 (0.38)*	10.35 ** (0.79; 19.94)	42.88 (8.79)	62%	43%
WFH not productive			42.16 *** (30.47; 53.80)	53.36 (7.55)	80%	68%

Note: Experiment with workers – fully remote: N = 56,016. Experiment with employers – fully remote: N = 7,844. Standard errors clustered at the participant level. *** p<0.01, ** p<0.05, * p<0.1. Parameters from the average distribution of workers were used to calculate misalignment (numbers in *italics*).
Source: Own estimations using data gathered for the experiment.

The willingness to hire WFH workers also differed depending on the talent management quality (TMQ). Managers in high TMQ firms were more favorable toward WFH, estimating hybrid and fully remote work costs to be, on average, 5 pp and 9 pp lower, respectively, than those in firms with lower TMQ (Tables 11-12). Misalignment with workers was also lower in high TMQ firms—28% vs. 34% for hybrid work and 44% vs. 53% for fully remote work.

High-quality talent management, which involves quantitative assessments of performance and progress, aligns well with non-routine analytical occupations. Managers in such firms perceived the lowest costs and showed the least misalignment with workers in these occupations, whether for hybrid or fully remote work (Tables 11-12). However, in other occupations or in firms with lower talent management quality, managers may view remote workers as less productive (Emanuel and Harrington 2024) or lack the skills to manage them effectively. Notably, the role of talent management quality was less pronounced for hiring WFH workers in non-routine interpersonal and routine occupations (Tables 11-12).

Table 11. Estimated managers' perceived costs of hybrid work, depending on the talent management quality (TMQ), by occupation presented in the job offer (% of wage in an on-site job, with 95% confidence intervals)

Group	2-3 WFH days per week (hybrid)					
	Workers		Employers		Share of employers whose WFH cost estimates are greater than the	
					median	90th pctile
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	of workers' WTP for WFH distribution	
High quality talent management	*6.13 *** (5.73; 6.53)*	*15.03 (0.25)*	9.31 *** (4.52; 14.20)	29.00 (3.92)	54%	28%
Low quality talent management			14.75 *** (11.89; 17.65)	27.94 (2.18)	62%	34%
Non-routine analytical occupation						
High quality talent management	*7.11 *** (6.43; 7.80)*	*12.22 (0.43)*	0.72 (-5.52; 6.90)	18.08 (5.35)	38%	9%
Low quality talent management			5.23 ** (0.70; 9.70)	29.77 (3.91)	49%	25%
Non-routine interpersonal occupation						
High quality talent management	*4.73 *** (3.69; 5.76)*	*14.80 (0.62)*	10.77 (-2.47; 24.27)	37.09 (11.46)	54%	37%
Low quality talent management			16.29 *** (9.66; 22.70)	24.75 (4.87)	64%	40%
Routine occupation						
High quality talent management	*6.22 *** (5.69; 6.76)*	*15.76 (0.34)*	14.18 *** (6.91; 21.48)	30.40 (6.08)	62%	38%
Low quality talent management			14.46 *** (10.26; 18.68)	31.19 (3.57)	62%	38%

Note: Experiment with workers – hybrid: N = 55,634. Experiment with employers – hybrid: N = 7,656. Standard errors clustered at the participant level. *** p<0.01, ** p<0.05, * p<0.1. Parameters from distributions of workers depending on occupation were used to calculate misalignment (numbers in *italics*).
Source: Own estimations using data gathered for the experiment.

Table 12. Estimated managers' perceived costs of fully remote work, depending on the talent management quality (TMQ), by occupation presented in the job offer (% of wage in an on-site job, with 95% confidence intervals)

5 WFH days per week (fully remote)						
Group	**Workers**		**Employers**		**Share of employers whose WFH cost estimates are greater than the**	
					median	**90th pctile**
	M (95% CI)	**SD (SE)**	**M (95% CI)**	**SD (SE)**	**of workers' WTP for WFH distribution**	
High quality talent management	*1.90 *** (1.46; 2.33)*	*17.33 (0.28)*	18.87 *** (11.63; 26.05)	39.54 (5.72)	66%	44%
Low quality talent management			27.90 *** (22.43; 33.40)	40.20 (3.86)	74%	53%
Non-routine analytical occupation						
High quality talent management	*2.81 *** (2.00; 3.59)*	*15.87 (0.50)*	7.30 (-2.25; 16.93)	26.12 (9.90)	58%	26%
Low quality talent management			19.26 *** (12.81; 25.79)	25.26 (5.03)	75%	42%
Non-routine interpersonal occupation						
High quality talent management	*-2.75 *** (-3.83; -1.68)*	*16.11 (0.66)*	10.27 (-3.80; 24.83)	38.17 (14.15)	58%	37%
Low quality talent management			24.08 *** (12.55; 35.38)	36.77 (8.61)	72%	51%
Routine occupation						
High quality talent management	*2.36 *** (1.79; 2.94)*	*17.61 (0.38)*	29.2 *** (16.45; 41.93)	49.82 (9.73)	74%	59%
Low quality talent management			37.2 *** (26.61; 48.22)	54.44 (7.79)	77%	64%

Note: Experiment with workers – remote: N = 56,016. Experiment with employers – remote: N = 7,844. Standard errors clustered at the participant level. *** p<0.01, ** p<0.05, * p<0.1. Parameters from distributions of workers depending on occupation were used to calculate misalignment (numbers in *italics*).
Source: Own estimations using data gathered for the experiment.

4.4. Cluster analysis of employers

While our analysis focuses primarily on differences between managers based on their perceptions of WFH, as outlined in our pre-registered analysis plan, we also performed a cluster analysis to explore variations in employers' willingness to hire WFH workers. This analysis revealed three equally sized manager clusters (Tables 13-14). The results align with our main findings, with preferences strongly influenced by perceptions of WFH productivity and prior experiences. Appendix D provides methodological details and supplementary results, including manager and firm characteristics associated with each cluster (Table D2).

The first cluster (36.3% of managers) consists of mostly prime-aged or older managers employed in firms that adopted WFH only during the COVID-19 pandemic. Their negative attitudes toward WFH, likely shaped by the COVID-19 disruption, led to prohibitively high cost estimates. These managers were almost entirely misaligned with workers for both hybrid and fully remote work.

The second cluster (35.7%) includes predominantly younger managers in large firms, who had positive views of WFH and often worked remotely themselves (Table D2). They reported minimal costs for fully remote work and even valued hybrid work highly, allowing for a 1.4% wage premium (Tables 13-14). Their preferences were uniform (SD = 5.2 for hybrid, SD = 4.6 for fully remote), resulting in low misalignment with workers, particularly for hybrid work. This group closely resembles managers who positively rated WFH productivity but is slightly larger.

The third cluster (28.0%) comprises managers with favorable views of WFH and pre-pandemic experience with remote work. They estimated higher costs (10.4% for hybrid, 5.6% for fully remote; Tables 13-14) with more variability than those in Cluster 2. While their misalignment measures were higher than those of WFH enthusiasts in Cluster 2, they were significantly lower

than the skeptics in Cluster 1. This group represents a middle ground, suggesting a potential area of compromise for certain workers and employers.

Table 13. Estimated managers' perceived costs of working from home: cluster analysis, by the number of WFH days offered (% of wage in an on-site job, with 95% confidence intervals)

Cluster (share of employers)	Characteristic	Workers		Employers		Share of employers whose WFH cost estimates are greater than the	
		M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	median	90th pctile
						of workers' WTP for WFH distribution	
2-3 days of WFH per week (hybrid)							
1 (36.3%)	Prime-aged or older managers in firms that introduced WFH during the COVID-19 pandemic, with negative attitudes to WFH	*6.13 *** (5.73; 6.53)*	*15.03 (0.25)*	39.87 *** (32.22; 47.43)	8.16 (5.57)	100%	96%
2 (35.7%)	Younger managers in large firms who work in hybrid mode and have positive views of WFH			-1.41 *** (-2.44; -0.42)	5.18 (1.08)	7%	0%
3 (28.0%)	Managers with positive views of WFH and pre-pandemic experience with remote work			10.41 *** (6.22; 14.68)	19.54 (3.92)	59%	22%

Note: Experiment with workers – hybrid: N = 55,634. Experiment with employers – hybrid: cluster 1 N = 2,824; cluster 2 N = 2,724; cluster 3 N = 2,108. Own calculations using data gathered for the experiment. *** p<0.01, ** p<0.05, * p<0.1. Parameters from the total distribution of workers were used to calculate misalignment (numbers in *italics*).
Source: Own calculations using data gathered for the experiment.

Table 14. Estimated managers' perceived costs of fully remote work: cluster analysis (% of wage in an on-site job, with 95% confidence intervals)

Cluster (share of employers)	Characteristic	Workers		Employers		Share of employers whose WFH cost estimates are greater than the	
						median	90th pctile
		M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	of workers' WTP for WFH distribution	
5 days of WFH per week (remote)							
1 (36.3%)	Prime-aged or older managers in firms that introduced WFH during the COVID-19 pandemic, with negative attitudes to WFH	*1.90 *** (1.46; 2.33)*	*17.33 (0.28)*	104.98 *** (44.73; 161.6)	0.01 (19.03)	100%	100%
2 (35.7%)	Younger managers in large firms who work in hybrid mode and have positive views of WFH			3.61 *** (2.56; 4.66)	4.62 (1.37)	65%	0%
3 (28.0%)	Managers with positive views of WFH and pre-pandemic experience with remote work			5.64 *** (1.82; 9.42)	15.75 (4.43)	59%	12%

Note: Experiment with workers – remote: N = 56,016. Experiment with employers – remote: cluster 1 N = 2,806; cluster 2 N = 2,806; cluster 3 N = 2,232. Own calculations using data gathered for the experiment. *** p<0.01, ** p<0.05, * p<0.1. Parameters from the total distribution of workers were used to calculate misalignment (numbers in *italics*).
Source: Own calculations using data gathered for the experiment.

4.5. Robustness checks

We conducted three robustness checks for both experiments. In the first two, we reduced the sample size by excluding observations likely to introduce noise due to participants' inattention or low confidence in their responses. This included participants with the shortest or longest survey completion times, those who consistently chose options on the same side of all vignettes, and those who reported the lowest confidence in their choices.

Reanalyzing the data on these restricted samples confirmed the validity of our baseline results. Detailed findings and discussions are provided in Appendix C

4.6. Predicting workers' actual intensity of WFH with preferences elicited in the experiment

In October 2024, we conducted a follow-up survey with 2,190 workers to assess their WFH usage in their current or most recent workplace (if unemployed). Appendix E provides methodological details. Using the experimental data, we calculated each worker's likelihood of choosing WFH over on-site work, assuming equal wages in both jobs. This likelihood was then used as an explanatory variable in regressions of WFH adoption reported in the follow-up survey.

We found a positive, statistically significant, and robust relationship between this likelihood and various measures of WFH adoption three years later (Table 15). Additionally, the likelihood of choosing WFH was unrelated to sample selection in the follow-up survey (Appendix E). These results underscore the relevance of preferences expressed in our discrete choice experiment and mitigate concerns about hypothetical bias.

Table 15. Relationship between workers' likelihood of choosing WFH in the discrete choice experiment and workers' WFH use three years later, Heckman underlying models results

	Share of days WFH (OLS marginal effect)		WFH at all (probit marginal effect)		WFH most of the time (probit marginal effect)	
	(1)	(2)	(3)	(4)	(5)	(6)
Worker-level likelihood of choosing WFH	0.001***	0.001***	0.001***	0.001***	0.001***	0.001***
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Occupational grops FE	N	Y	N	Y	N	Y
N selected	2,190	2,190	2,190	2,190	2,190	2,190
N total	11,166	11,166	11,166	11,166	11,166	11,166

Note: *** p<.001, ** p<.01, * p<.05
Source: Own elaboration.

5. Summary and conclusions

We conducted two discrete choice experiments with over 10,000 workers and 1,500 managers in Poland to examine preferences for working from home (WFH) using willingness-to-pay estimates. Workers' demand for WFH was considerably higher than employers' demand for WFH employees. Both groups found hybrid WFH more appealing than fully remote work. Workers' average willingness to pay for WFH aligns with global survey estimates (Aksoy et al. 2022), but preferences varied widely. Women, caregivers, and those in non-routine analytical occupatinos showed the strongest demand for WFH.

Most employers preferred on-site workers, though their preferences also varied. Managers who rated WFH productivity as comparable or superior to on-site work and those in firms with high talent management quality expressed lower WFH costs. Even so, fully remote WFH was seen as costlier than workers' perceived benefits. This may reflect challenges like reduced productivity for routine tasks, coordination difficulties (Gibbs, Mengel, and Siemroth 2023; Emanuel and Harrington 2024), and added managerial effort. Hybrid WFH can enhance productivity (Angelici and Profeta 2024), but fully remote WFH may hinder it (Gibbs, Mengel, and Siemroth 2023; Atkin, Schoar, and Shinde 2023). On-site work remains valuable for new hires and routine tasks, while productive workers tend to self-select into remote roles (Emanuel and Harrington 2024).

We acknowledge that the gap between WFH costs and benefits in our experiments might overstate firms' challenges since it reflects perceptions of onboarding new hires. Employers may view WFH costs for incumbents as lower. Workers' strong WFH preferences could also drive firms to adapt practices that increase acceptance over time. Future research could investigate the factors driving WFH management costs, such as personality traits or trust, and identify interventions to boost WFH productivity or reduce managerial biases against it.

However, scaling best practices may be slow, and some occupations, for instance those rich in interpersonal tasks, may always face inherent barriers to effective remote work.

Our findings suggest that a mismatch between workers' and employers' preferences for remote work may limit its broader adoption. In Poland, only 14% of workers used remote work in 2023 (Eurostat). Based on our analysis, the remote work market could account for 10-17% of total employment, as 25-35% of firms are potential adopters and teleworkable jobs represent roughly 50% of the workforce. Consequently, a significant rise in remote work participation seems improbable. Instead, remote work is likely to remain the domain of elite firms and highly skilled workers.

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Appendix A. Methodological details

Table A1. Indicators of inattention and hypothetical bias – experiment with workers

	a) Confidence among study participants regarding their choices (0-100 scale)		b) Time to complete the survey (in seconds[15])	
	Experiment with workers	**Experiment with employers**	**Experiment with workers**	**Experiment with employers**
Mean	85.0	80.6	16739.6	907.6
Standard deviation	17.0	17.1	85434.6	1140.7
Minimal value	0.0	0	225	200
Maximal value	100	100	1693082	9872
Percentiles				
1st	33	29	294	258
5th	52	50	382	299
10th	60	58	430	338.5
25th	75	70	538	428
50th	90	83	712	589.5
75th	100	96	1078	857
90th	100	100	3694	1636
95th	100	100	52506	2631
99th	100	100	439377	6998
N (number of choices)	55,825	7,750	55,825	7,750

c) Individuals who chose job offers/candidates displayed only on one side of the screen		
Left side only	538 (4.8%)	66 (4.3%)
Right side only	470 (4.2%)	48 (3.1%)
N (number of participants)	11,166 (100%)	1,550 (100%)

d) Individuals who provided the wrong answer to the trap questions		
What is 2+2	32 (0.3%)	-
What is 20-7	33 (0.3%)	-
N (number of participants)	11,166 (100%)	1,550 (100%)

Source: Own calculations using data gathered for the experiment.

[15] The participants could stop the survey at any time and resume it later on

Table A2. Occupations (two-digit ISCO-08) included in the study, with allocation to occupational task groups, share of teleworkable tasks, and the teleworkability level

Occupation group	Occupational task group	Teleworkability (% of jobs that can be done from home)	Teleworkability
Managers			
Chief executives, senior officials, and legislators	NRCP	89%	High
Administrative and commercial managers	NRCP	94%	High
Production and specialised services managers	NRCP	72%	High
Hospitality, retail, and other services managers	NRCP	50%	Low
Professionals			
Science and engineering professionals	NRCA	68%	High
Teaching professionals	NRCA	97%	High
Business and administration professionals	NRCP	96%	High
Information and communications technology professionals	NRCA	100%	High
Legal, social, and cultural professionals	NRCA	69%	High
Technicians and Associate Professionals			
Science and engineering associate professionals	NRCA	22%	Low
Business and administration associate professionals	NRCP	74%	High
Legal, social, cultural, and related associate professionals	R	60%	High
Information and communications technicians	NRCA	82%	High
Clerical Support Workers			
General and keyboard clerks	R	100%	High
Customer services clerks	R	30%	Low
Numerical and material recording clerks	R	54%	High
Other clerical support workers	R	67%	High
Services and Sales Workers			
Personal service workers	R	31%	Low
Sales workers	R	21%	Low
Personal care workers	R	31%	Low
Protective services workers	R	12%	Low

Note: NRCA – non-routine cognitive analytical, NRCP – non-routine cognitive personal, R – routine.
Source: Own elaboration based on O*NET occupational task categories adapted for European data by Lewandowski et al. (2020) and the classification of teleworkability developed by Dingel and Neiman (2020).

Table A3. Definition of the term 'work from home' displayed to the study participants

Please see the table below. It shows how we understand the term 'work from home'. In the next part of the survey, we will ask about your opinion on this type of work.

Work from home	
No	**Yes**
The employee works in the office and cannot work from home.	The employee can do all or part of the work from home. He/she can work from home all days of the week or several days a week. For example, he/she can work in the office on Mondays and Tuesdays and work from home on Wednesdays, Thursdays, and Fridays. He/she can also work in the office for a few hours each day and work from home for the remaining few hours. For example, he/she can work in the office every morning between 9:00 a.m. and 1:00 p.m., and can then work from home between 3:00 p.m. and 7:00 p.m.

Source: Own elaboration.

Table A4. Examples displayed to the study participants

Work in the office
Anna works in the city hall from Monday to Friday between 7:30 a.m. and 3:30 p.m. Her duties include mainly office work – she draws up letters and prepares documents for the public procurement procedure. She works in the office every day between 7.30 a.m. to 3.30 p.m. and does not work from home.
Work from home
Anna works in the city hall from Monday to Friday between 7:30 a.m. and 3:30 p.m. Her duties include mainly office work – she draws up letters and prepares documents for the public procurement procedure. She agreed with her employer that she would work in the office from Monday to Wednesday and would work from home from Thursday to Friday. The employer gave her a computer that provides her with access to the office mailbox and other programs that enable her to work from home.

Source: Own elaboration.

Table A5. Examples of vignettes with job offers displayed to the study participants

	Job offer A	Job offer B
Occupation	Application developer	Application developer
Work hours	This is a full-time position. You will work from Monday to Friday from 9 a.m. to 5 p.m.	This is a full-time position. You will work from Monday to Friday from 9 a.m. to 5 p.m.
Work from home	You will be doing the job in the office. You will not have an option to work from home.	You will have an option to work from home 2 or 3 days per week.
Wage	You will be earning a monthly wage of 4,900 PLN net.	You will be earning a monthly wage of 5,684 PLN net.

Source: Own elaboration.

Table A6. The average talent management scores

	Average talent management scores (by percentiles)		
	25%	**50%**	**75%**
Poland - Discrete choice experiment	2.33	3.00	3.33
Poland - WMS	2.42	2.83	3.17
EU countries - WMS	2.33	2.71	3.17
OECD countries - WMS	2.33	2.83	3.17

Note: table presents the average talent management scores (six questions related to incentives and personnel management)
Source: own calculations using data gathered for the experiment and the main sample of the World Management Survey (2004 – 2014).

Appendix B. Additional results

Table B1. Estimated willingness to pay for working from home, by the number of WFH days offered, overall and by teleworkability of the occupation (% of wage in an office-only job, with 95% confidence intervals)

Group	Workers		Employers		Share of employers whose WTP does not align with	
					50%	90%
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	of workers in the middle of WTP distribution	
			WFH 2-3 days/week			
High teleworkable occupation	7.20*** (6.70; 7.69)	14.25 (0.31)	7.50*** (4.94; 10.02)	27.73 (2.26)	54%	27%
Low teleworkable occupation	4.63*** (3.97; 5.27)	15.19 (0.39)	26.36*** (20.42; 32.26)	32.43 (4.06)	72%	51%
Sample size	55,634		7,656			
			WFH 5 days/week			
High teleworkable occupation of the candidate	1.97*** (1.41; 2.52)	17.26 (0.35)	21.24*** (16.63; 25.92)	37.05 (3.67)	70%	48%
Low teleworkable occupation of the candidate	2.07*** (1.37; 2.78)	16.60 (0.44)	41.98*** (31.87; 52.49)	55.30 (7.31)	77%	63%
Sample size	56,016		7,844			

Note: We used the classification of teleworkability developed by Dingel and Neiman (2020).
Source: Own estimations using data gathered for the experiment.

Table B2. Estimated managers' perceived costs of working from home, depending on perceived WFH beneficence, by subpopulations defined by the number of WFH days and occupation presented in the job offer (% of wage in an on-site job, with 95% confidence intervals)

Group	Workers		Employers		Share of employers whose WTP does not align with	
					50%	90%
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	of workers in the middle of workers' WTP distribution	
2-3 days of WFH per week (hybrid)						
WFH beneficial	*6.13*** (5.74; 6.52)*	*15.03 (0.25)*	5.90*** (2.67; 9.16)	28.72 (2.73)	50%	24%
WFH not beneficial			17.03*** (13.53; 20.46)	27.54 (2.57)	65%	37%
Nonroutine analytical occupation						
WFH beneficial	*7.11*** (6.44; 7.79)*	*12.22 (0.43)*	-2.67 (-8.15; 2.92)	31.21 (5.09)	39%	18%
WFH not beneficial			9.70*** (4.96; 14.60)	22.18 (3.86)	56%	24%
Nonroutine interpersonal occupation						
WFH beneficial	*4.73*** (3.71; 5.73)*	*14.80 (0.62)*	6.67* (-0.86; 14.06)	29.43 (6.49)	49%	29%
WFH not beneficial			18.51*** (11.17; 25.65)	22.81 (5.91)	69%	43%
Routine occupation						
WFH beneficial	*6.22*** (5.69; 6.76)*	*15.76 (0.34)*	6.73*** (2.30; 11.24)	27.09 (4.05)	53%	27%
WFH not beneficial			20.88*** (15.19; 26.57)	33.77 (4.32)	68%	47%
5 days of WFH per week (fully remote)						
WFH beneficial	*1.90*** (1.46; 2.34)*	*17.33 (0.28)*	14.47*** (9.74; 19.23)	34.48 (4.11)	64%	38%
WFH not beneficial			36.30*** (28.84; 43.47)	43.91 (4.60)	78%	60%
Nonroutine analytical occupation						

Group	Workers		Employers		Share of employers whose WTP does not align with	
					50%	90%
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	of workers in the middle of workers' WTP distribution	
WFH beneficial	*2.81*** (2.02; 3.61)*	*15.87 (0.50)*	13.88*** (6.97; 20.71)	25.92 (6.05)	68%	35%
WFH not beneficial			22.84*** (14.22; 31.34)	25.64 (6.55)	79%	48%
Nonroutine interpersonal occupation						
WFH beneficial	*-2.75*** (-3.82; -1.66)*	*16.11 (0.66)*	8.90** (0.47; 17.24)	19.75 (8.86)	62%	24%
WFH not beneficial			35.76*** (19.04; 52.96)	48.96 (11.77)	75%	60%
Routine occupation						
WFH beneficial	*2.36*** (1.79; 2.94)*	*17.61 (0.38)*	20.93*** (11.78; 29.83)	48.01 (8.17)	69%	53%
WFH not beneficial			45.96*** (32.33; 59.13)	55.86 (8.29)	81%	69%

Note: Standard errors clustered at the participant level. *** p<0.01, ** p<0.05, * p<0.1. Parameters from average distribution of workers were used to calculate misalignment (numbers in *italics*).
Source: Own estimations using data gathered for the experiment.

Table B3. Correlates of manager's perceptions of working from home – marginal effects from logistic regressions. Column names show dependent variables

	WFH workers perceived as productive (1)	Contribution to variance (%) (2)	WFH perceived as beneficial (3)	Contribution to variance (%) (4)
WFH productive			0.310***	9.91
			(0.030)	
WFH beneficial	0.217***	9.31		
	(0.022)			
High-quality talent management	0.015	0.04	-0.019	0.00
	(0.025)		(0.028)	
Agriculture (NACE sector A)	0.007	0.25	-0.001	-0.06
	(0.064)		(0.070)	
Business services (NACE sectors G-N)	-0.019		0.091***	
	(0.027)		(0.031)	
Other services (NACE sectors O-U)	-0.040		0.058*	
	(0.028)		(0.032)	
Women	0.017	0.05	0.005	0.00
	(0.020)		(0.023)	
Tertiary education	-0.046*	0.05	-0.039	0.02
	(0.024)		(0.027)	
Vocational education	-0.007		0.011	
	(0.042)		(0.048)	
Age 20-34	0.017	0.44	0.019	0.08
	(0.023)		(0.028)	
Age 50-64	-0.036		0.023	
	(0.026)		(0.030)	
All workers ready to WFH within a week	0.087*	2.08	-0.087*	-1.35
	(0.053)		(0.049)	
Some workers ready to WFH within a week	0.012		-0.035	
	(0.041)		(0.045)	
WFH in the last month part-time	0.081***	5.98	0.050*	1.93
	(0.026)		(0.029)	
WFH in the last month full time	0.202***		0.109**	
	(0.042)		(0.043)	
All workers able to WFH before COVID-19	0.078*	5.13	-0.007	6.79
	(0.044)		(0.051)	
Some workers able to WFH before COVID-19	0.039		-0.050*	
	(0.025)		(0.028)	
All workers able to WFH during COVID-19	0.033		0.097*	
	(0.049)		(0.057)	
Some workers able to WFH during COVID-19	-0.032		0.120***	
	(0.039)		(0.040)	
All workers able to WFH after COVID-19	0.036		0.257***	
	(0.051)		(0.057)	
Some workers able to WFH after COVID-19	0.044		0.103***	
	(0.031)		(0.033)	

	WFH workers perceived as productive (1)	Contribution to variance (%) (2)	WFH perceived as beneficial (3)	Contribution to variance (%) (4)
COVID-19 effect on business: Definitely negative	0.074**		0.040	
	(0.030)		(0.035)	
COVID-19 effect on business: Rather negative	0.029		-0.002	
	(0.023)	-0.01	(0.028)	0.08
COVID-19 effect on business: Rather positive	0.082**		0.067	
	(0.037)		(0.043)	
COVID-19 effect on business: Definitely positive	0.096		0.179**	
	(0.064)		(0.073)	
Perceiving COVID-19 as highly threatening	0.001	0.14	0.090***	1.43
	(0.021)		(0.025)	
Covid infection rate per capita	0.559	0.10	0.570	0.09
	(0.614)		(0.783)	
Company size < 9	-0.057*		0.014	
	(0.030)		(0.036)	
Company size 50 - 249	0.042	0.48	0.042	0.40
	(0.026)		(0.030)	
Company size > 249	0.016		0.087***	
	(0.027)		(0.032)	
Public company	0.054**		-0.052*	
	(0.024)	0.25	(0.027)	0.16
NGO	-0.016		-0.035	
	(0.046)		(0.055)	
Village	-0.018		0.005	
	(0.032)		(0.037)	
Small town <= 20,000	-0.009		-0.037	
	(0.037)	0.08	(0.044)	0.07
Town 20,000-99,999	0.022		-0.031	
	(0.028)		(0.034)	
City >500,000	-0.013		-0.071**	
	(0.029)		(0.034)	
Observations	15,440		15,440	

Note: Standard errors clustered at the participant level. *** p<0.01, ** p<0.05, * p<0.1. Regression-based decomposition based on covariances *(Fields 2003)*. Reference groups: WFH not beneficial, WFH not productive, low-quality talent management, perceiving COVID-19 as not threatening, workers not ready to WFH within a week, no WFH in the last month, workers not able to WFH before COVID-19, workers not able to WFH during COVID-19, workers not able to WFH after COVID-19, Covid-19 effect on business: neither positive nor negative, company size 10 - 49, a private company, Industry economic activity (NACE sectors B-F), large town, men (employers), secondary education (employers), age 35-49 (employers). NACE sector A covers Agriculture, Forestry and Fishing; sectors B-F cover: Mining and Quarrying (B), Manufacturing (C), Electricity, Gas, Steam and Air Conditioning Supply (D), Water Supply; Sewerage, Waste Management and Remediation Activities (E), and Construction (F); sectors G-N cover: Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles (G), Transportation and Storage (H), Accommodation and Food Service Activities (I), Information and Communication (J), Financial and Insurance Activities (K), Real Estate Activities (L), Professional, Scientific and Technical Activities (M), and Administrative and Support Service Activities (N); while sectors O-U cover: Public Administration and Defence; Compulsory Social Security (O), Education (P), Human Health and Social Work Activities (Q), Arts, Entertainment and Recreation (R), Other Service Activities (S), Activities of Households as Employers (T), and Activities of Extraterritorial Organisations and Bodies (U). Source: Own calculations using data gathered for the experiment.

Table B4. Estimated managers' perceived costs of working from home, depending on the number of WFH days, by subpopulations defined by firm size and economic activity sector (% of wage in an on-site job, with 95% confidence intervals)

Group	Workers		Employers		Share of employers whose WFH cost estimates are greater than the	
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	median	90th pctile
					of workers' WTP for WFH distribution	
WFH 2-3 days/week						
Firm size						
< 10	*6.13*** (5.73; 6.53)*	*15.03 0.25*	13.58 *** (6.83; 20.18)	33.90 5.03	59%	36%
10-49			10.66 *** (6.70; 14.64)	27.98 3.08	56%	30%
50-249			13.79 *** (9.04; 18.52)	32.92 3.59	59%	36%
> 250			16.18 *** (11.64; 20.77)	19.81 3.55	69%	32%
Sectors						
Agriculture (A)	6.13*** (5.73; 6.52)	15.03 0.25	8.92 (-3.72; 21.87)	13.72 19.58	58%	12%
Industry (B-F)			12.45 *** (7.65; 17.37)	26.10 3.64	60%	31%
Professional services (G-N)			11.36 *** (7.66; 15.10)	26.85 2.86	58%	30%
Other services (O-U)			11.44 *** (7.66; 15.34)	32.35 3.25	57%	33%
WFH 5 days/week						
Firm size						
< 10	*1.90*** (1.46; 2.32)*	*17.33 0.28*	32.30 *** (20.44; 44.02)	56.74 8.89	70%	56%
10-49			27.41 *** (20.75; 34.20)	35.03 4.45	77%	54%
50-249			26.82 *** (19.16; 34.52)	43.28 5.63	72%	53%
> 250			33.23 *** (24.86; 41.54)	30.94 5.29	84%	62%

Group	Workers		Employers		Share of employers whose WFH cost estimates are greater than the	
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	median	90th pctile
					of workers' WTP for WFH distribution	
Sectors						
Agriculture (A)	*1.90*** (1.46; 2.34)*	*17.33* 0.28	26.81 ** (3.45; 50.60)	45.62 16.62	71%	52%
Industry (B-F)			23.96 *** (16.46; 31.60)	35.96 5.29	73%	50%
Professional services (G-N)			21.15 *** (15.30; 26.84)	35.97 4.41	70%	47%
Other services (O-U)			43.16 *** (34.32; 52.07)	42.00 5.09	84%	68%

Note: Experiment with workers – hybrid: N = 55,634. Experiment with employers – hybrid: N = 7,656. Experiment with workers – remote: N = 56,016. Experiment with employers – remote: N = 7,844. Standard errors clustered at the participant level. *** p<0.01, ** p<0.05, * p<0.1. NACE sector A covers Agriculture, Forestry and Fishing; sectors B-F cover: Mining and Quarrying (B), Manufacturing (C), Electricity, Gas, Steam and Air Conditioning Supply (D), Water Supply; Sewerage, Waste Management and Remediation Activities (E), and Construction (F); sectors G-N cover: Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles (G), Transportation and Storage (H), Accommodation and Food Service Activities (I), Information and Communication (J), Financial and Insurance Activities (K), Real Estate Activities (L), Professional, Scientific and Technical Activities (M), and Administrative and Support Service Activities (N); while sectors O-U cover: Public Administration and Defense; Compulsory Social Security (O), Education (P), Human Health and Social Work Activities (Q), Arts, Entertainment and Recreation (R), Other Service Activities (S), Activities of Households as Employers (T), and Activities of Extraterritorial Organizations and Bodies (U). Parameters from average distribution of workers were used to calculate misalignment (numbers in italics).
Source: Own calculations using data gathered for the experiment.

Appendix C. Robustness checks

In the first two checks, we reduced the sample size by removing observations that may have introduced noise due to the participants' inattention or low confidence in the choices made. First, we removed 10% of participants who completed the survey the quickest and 10% who did it the slowest, as extreme completion times may have suggested inattention.[16] This reduced the sample size to 89,302 observations (8,954 participants) in the experiment with workers and 12,374 observations (1,246 participants) in the experiment with employers. The resulting estimates (Tables C1a, C2a) were highly similar to the baseline results, with average workers' benefits at 6.4% and average employers' cost perceptions at 11.6%. The misalignment was very similar to the baseline model for hybrid work, at 31% for most workers for hybrid work and slightly lower at 50% for fully remote work. Average benefits and cost perceptions did not differ from those in the baseline model, reaching 1.9% and 24.2% of wages, respectively. The patterns of heterogeneities were the same as in our baseline results.

Second, we assumed that choosing only options on the same side of all vignettes could have indicated inattention. Removing such participants (1,008 workers, 9.0% of the sample, and 114 employers, 7.4% of the sample, Table A1 in Appendix A) reduced the sample size to 101,384 observations (11,085 participants) in the experiment with workers and 14,224 observations (1,537 participants) in the experiment with employers. We found that the resulting WTP estimates were close to the baseline estimates (Tables C1b, C2b). On average, they were slightly larger than in the full sample: workers' WTP for hybrid work stood out at 6.3% of wages, and employers' perceived costs – at 14.8%. The misalignment was similar (36%). For fully remote work, the estimates were highly similar to the total sample estimates, with average benefits at 1.9% and costs at 25.2%. The misalignment reached 51%, almost the same as in the total sample. The heterogeneities in cost and benefits estimations were the same as in our baseline results.

Finally, we removed 10% of observations with the lowest participants' confidence in their choices (12,842 observations for workers and 1,594 for employers), reducing the sample size to 98,808 observations (10,709 participants) in the experiment with workers and 13,906 observations (1,498 participants) in the experiment with employers. This re-estimation yielded similar results (Tables C1c, C2c). On average, workers perceived hybrid WFH benefits at 6.2% of earnings, while employers perceived costs reached 15.0% of wages, again slightly more than in the total sample. As in the previous case, the variability in the employers subsample was larger than in the baseline model, and thus the misalignment was at 37%, compared to 32% in the full sample. There were no noticeable differences in the case of fully remote work, with average benefits at 2.2% of wages, average costs at 26.5%, and misalignment at 52%. The heterogeneities were identical to those in the total sample. Hence, we find no evidence that inattention or hypothetical bias affected our baseline findings.

[16] The number of people who failed the inattention checks was tiny, at only 65 out of 11,166 participants.

Table C1a. Models without 10% fastest and 10% slowest participants: Estimated workers' perceived benefits and employers' perceived costs of working from home in hybrid mode, overall and by subpopulations (% of wage in an office-only job, with 95% confidence intervals)

Group	2-3 days of WFH per week (hybrid)					
	Workers		Employers		Share of employers whose WFH cost estimates are greater than the	
					median	90th pctile
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	of workers' WTP for WFH distribution	
Average effect	6.38 ***	15.26	11.64 ***	29.56	57%	31%
	(5.93; 6.82)	(0.27)	(8.93; 14.37)	(2.24)	57%	31%
Male	4.53 ***	13.65	15.96 ***	29.19	65%	42%
	(3.93; 5.14)	(0.36)	(12.24; 19.66)	(3.24)	65%	42%
Female	8.30 ***	15.86	10.78 ***	28.52	53%	27%
	(7.67; 8.92)	(0.38)	(7.59; 14.11)	(3.25)	53%	27%
No child	6.31 ***	14.38			57%	33%
	(5.75; 6.90)	(0.34)	*11.64 ****	*29.56*	57%	33%
Childcare	6.77 ***	15.39	*(8.93; 14.37)*	*(2.24)*	57%	31%
	(6.11; 7.43)	(0.40)			57%	31%
Nonroutine analytical	7.26 ***	12.72	6.95 ***	28.34	50%	28%
	(6.49; 8.03)	(0.46)	(2.42; 11.44)	(3.67)	50%	28%
Nonroutine personal	2.61 ***	14.61	13.72 ***	22.41	69%	37%
	(1.49; 3.73)	(0.67)	(8.63; 18.81)	(4.32)	69%	37%
Routine	6.61 ***	16.07	14.83 ***	31.31	60%	35%
	(6.02; 7.23)	(0.36)	(11.05; 18.54)	(3.04)	60%	35%

Note: Standard errors clustered at the participant level. Experiment with workers: N = 44,498. Experiment with employers: N = 6,114. *** p<0.01, ** p<0.05, * p<0.1. Parameters from the average distribution of employers were used to calculate the lack of fit between parents and non-parents (numbers in *italics*).
Source: Own estimations using data gathered for the experiment.

Table C1b. Models without one-sided responses: Estimated workers' perceived benefits and employers' perceived costs of working from home in hybrid mode, overall and by subpopulations (% of wage in an office-only job, with 95% confidence intervals)

Group	2-3 days of WFH per week (hybrid)					
	Workers		Employers		Share of employers whose WTP does not align with	
					median	90th pctile
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	of workers' WTP for WFH distribution	
Average effect	6.26 ***	15.00	14.78 ***	30.90	61%	36%
	(5.85; 6.67)	(0.25)	(11.98; 17.57)	(2.20)	61%	36%
Male	4.52 ***	13.70	16.98 ***	33.49	65%	44%
	(3.96; 5.08)	(0.33)	(13.09; 20.74)	(3.34)	65%	44%
Female	8.11 ***	15.34	11.37 ***	31.17	54%	30%
	(7.53; 8.68)	(0.35)	(8.30; 14.54)	(3.13)	54%	30%
No child	6.15 ***	13.91			61%	38%
	(5.63; 6.68)	(0.31)	*14.78 ****	*30.90*	61%	38%
Childcare	6.69 ***	15.44	*(11.98; 17.57)*	*(2.20)*	60%	35%
	(6.08; 7.31)	(0.37)			60%	35%
Nonroutine analytical	7.17 ***	12.48	5.52 **	31.44	48%	29%
	(6.46; 7.88)	(0.43)	(1.17; 9.89)	(3.78)	48%	29%
Nonroutine personal	2.68 ***	14.83	16.22 ***	27.93	69%	42%
	(1.64; 3.73)	(0.62)	(10.86; 21.54)	(4.08)	69%	42%
Routine	6.42 ***	15.70	14.63 ***	32.15	60%	36%
	(5.87; 6.99)	(0.33)	(11.13; 18.16)	(2.91)	60%	36%

Note: Standard errors clustered at the participant level. Experiment with workers: N = 50,692. Experiment with employers: N = 7,112. *** p<0.01, ** p<0.05, * p<0.1. Parameters from the average distribution of employers were used to calculate the lack of fit between parents and non-parents (numbers in *italics*).
Source: Own estimations using data gathered for the experiment.

Table C1c. Models without lowest confidence choices: Estimated workers' perceived benefits and employers' perceived costs of working from home in hybrid mode, overall and by subpopulations (% of wage in an office-only job, with 95% confidence intervals)

Group	2-3 days of WFH per week (hybrid)					
	Workers		Employers		Share of employers whose WFH cost estimates are greater than the	
					median	90th pctile
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	of workers' WTP for WFH distribution	
Average effect	6.20 ***	15.21	15.04 ***	32.80	61%	37%
	(5.78; 6.61)	(0.25)	(11.99; 18.10)	(2.55)	61%	37%
Male	4.51 ***	13.72	17.41 ***	33.29	65%	44%
	(3.95; 5.08)	(0.33)	(13.42; 21.42)	(3.56)	65%	44%
Female	8.00 ***	15.73	10.87 ***	30.41	54%	29%
	(7.42; 8.57)	(0.35)	(7.61; 14.19)	(3.42)	54%	29%
No child	6.08 ***	14.21			61%	39%
	(5.56; 6.63)	(0.32)	*15.04 ****	*32.80*	61%	39%
Childcare	6.64 ***	15.50	*(11.99; 18.10)*	*(2.55)*	60%	36%
	(6.03; 7.25)	(0.37)			60%	36%
Nonroutine analytical	7.11 ***	12.79	4.85 **	33.13	47%	29%
	(6.40; 7.84)	(0.43)	(0.20; 9.52)	(4.20)	47%	29%
Nonroutine personal	4.94 ***	14.95	16.19 ***	27.96	66%	39%
	(3.88; 6.01)	(0.63)	(10.66; 21.69)	(4.37)	66%	39%
Routine	6.28 ***	15.77	15.24 ***	34.46	60%	37%
	(5.73; 6.82)	(0.33)	(11.35; 19.12)	(3.40)	60%	37%

Note: Standard errors clustered at the participant level. Experiment with workers: N = 49,820. Experiment with employers: N = 6,882. *** p<0.01, ** p<0.05, * p<0.1. Parameters from the average distribution of employers were used to calculate the lack of fit between parents and non-parents (numbers in *italics*).
Source: Own estimations using data gathered for the experiment.

Table C2a. Models without 10% fastest and slowest participants: Estimated workers' perceived benefits and employers' perceived costs of working from home in fully remote mode, overall and by subpopulations (% of wage in an office-only job, with 95% confidence intervals)

Group	5 days of WFH per week (fully remote)					
	Workers		Employers		Share of employers whose WFH cost estimates are greater than the	
					median	90th pctile
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	of workers' WTP for WFH distribution	
Average effect	1.94 ***	17.57	24.18 ***	36.88	73%	50%
	(1.46; 2.42)	(0.30)	(19.54; 28.78)	(3.23)	73%	50%
Male	1.75 ***	14.88	23.63 ***	30.74	76%	54%
	(1.11; 2.39)	(0.39)	(18.37; 29.00)	(4.46)	76%	54%
Female	2.36 ***	19.27	27.61 ***	35.14	76%	51%
	(1.67; 3.06)	(0.44)	(21.47; 33.80)	(4.78)	76%	51%
No child	1.75 ***	17.03	*24.18 *** (19.54; 28.78)*	*36.88 (3.23)*	73%	51%
	(1.11; 2.40)	(0.4)			73%	51%
Childcare	2.50 ***	17.20			72%	50%
	(1.82; 3.19)	(0.43)			72%	50%
Nonroutine analytical	2.77 ***	16.27	16.42 ***	23.68	72%	38%
	(1.89; 3.65)	(0.54)	(11.25; 21.64)	(4.61)	72%	38%
Nonroutine personal	-2.97 ***	16.19	21.12 ***	30.87	78%	54%
	(-4.18; -1.76)	(0.71)	(13.68; 28.57)	(5.42)	78%	54%
Routine	2.49 ***	17.78	34.92 ***	42.93	78%	59%
	(1.85; 3.12)	(0.4)	(27.75; 41.96)	(4.54)	78%	59%

Note: Standard errors clustered at the participant level. Experiment with workers: N = 44,804. Experiment with employers: N = 6,260. *** p<0.01, ** p<0.05, * p<0.1. Parameters from the average distribution of employers were used to calculate the lack of fit between parents and non-parents (numbers in *italics*).
Source: Own estimations using data gathered for the experiment.

Table C2b. Models without one-sided responses: Estimated workers' perceived benefits and employers' perceived costs of working from home in fully remote mode, overall and by subpopulations (% of wage in an office-only job, with 95% confidence intervals)

Group	5 days of WFH per week (fully remote)					
	Workers		Employers		Share of employers whose WFH cost estimates are greater than the	
					median	90th pctile
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	of workers' WTP for WFH distribution	
Average effect	1.87 ***	17.34	25.18 ***	40.29	72%	51%
	(1.41; 2.32)	(0.29)	(20.10; 30.22)	(3.75)	72%	51%
Female	1.75 ***	14.89	23.43 ***	33.33	74%	53%
	(1.15; 2.36)	(0.39)	(17.98; 28.98)	(4.83)	74%	53%
Male	2.22 ***	18.87	29.35 ***	38.24	76%	53%
	(1.57; 2.88)	(0.43)	(22.76; 35.98)	(5.22)	76%	53%
No child	1.81 ***	16.88	*25.18 *** (20.10; 30.22)*	*40.29 (3.75)*	72%	52%
	(1.19; 2.42)	(0.40)			72%	52%
Childcare	2.27 ***	16.90			72%	51%
	(1.62; 2.92)	(0.42)			72%	51%
Nonroutine analytical	2.79 ***	16.04	17.71 ***	25.38	72%	41%
	(1.97; 3.62)	(0.53)	(12.22; 23.30)	(5.13)	72%	41%
Nonroutine personal	-2.81 ***	16.37	23.21 ***	32.27	79%	56%
	(-3.97; -1.67)	(0.70)	(15.48; 30.91)	(5.68)	79%	56%
Routine	2.33 ***	17.46	32.43 ***	50.96	72%	56%
	(1.72; 2.93)	(0.40)	(25.09; 39.78)	(5.51)	72%	56%

Note: Standard errors clustered at the participant level. Experiment with workers: N = 50,692. Experiment with employers: N = 7,112. *** p<0.01, ** p<0.05, * p<0.1. Parameters from the average distribution of employers were used to calculate the lack of fit between parents and non-parents (numbers in *italics*).
Source: Own estimations using data gathered for the experiment.

Table C2c. Models without lowest confidence choices: Estimated workers' perceived benefits and employers' perceived costs of working from home in fully remote mode, overall and by subpopulations (% of wage in an office-only job, with 95% confidence intervals)

Group	5 days of WFH per week (fully remote)					
	Workers		Employers		Share of employers whose WFH cost estimates are greater than the	
					median	90th pctile
	M (95% CI)	SD (SE)	M (95% CI)	SD (SE)	of workers' WTP for WFH distribution	
Average effect	2.18 ***	17.52	26.51 ***	42.07	72%	52%
	(1.73; 2.63)	(0.28)	(21.17; 31.83)	(3.93)	72%	52%
Male	1.97 ***	14.81	25.10 ***	35.97	74%	55%
	(1.37; 2.57)	(0.37)	(19.30; 31.02)	(5.00)	74%	55%
Female	2.61 ***	19.25	30.36 ***	39.38	76%	53%
	(1.96; 3.26)	(0.42)	(23.51; 37.24)	(5.32)	76%	53%
No child	2.08 ***	17.06	*26.51 *** (21.17; 31.83)*	*42.07 (3.93)*	72%	52%
	(1.46; 2.69)	(0.39)			72%	52%
Childcare	2.63 ***	17.07			71%	52%
	(1.99; 3.27)	(0.40)			71%	52%
Nonroutine analytical	3.06 ***	16.04	17.90 ***	23.75	73%	41%
	(2.25; 3.89)	(0.51)	(12.34; 23.41)	(5.14)	73%	41%
Nonroutine personal	-2.78 ***	16.71	22.73 ***	35.72	76%	55%
	(-3.93; -1.63)	(0.70)	(14.73; 30.73)	(6.25)	76%	55%
Routine	2.71 ***	17.66	36.04 ***	53.73	73%	58%
	(2.12; 3.31)	(0.38)	(27.89; 44.19)	(5.91)	73%	58%

Note: Standard errors clustered at the participant level. Experiment with workers: N = 48,988. Experiment with employers: N = 7,024. *** p<0.01, ** p<0.05, * p<0.1. Parameters from the average distribution of employers were used to calculate the lack of fit between parents and non-parents (numbers in *italics*).
Source: Own estimations using data gathered for the experiment.

Appendix D. Cluster analysis (experiment with employers)

We estimate a latent class logit model to detect classes of managers with similar preferences regarding the number of days to WFH. This model is data-driven. We model the participant's utility as:

$$U_{ijv} = \alpha_0 + \alpha_1 W_j + \alpha_2 O_j + \epsilon_{jiv} \quad \text{(e1)}$$

The notation convention is analogous to the model (6) in the paper. We allow information regarding the manager's personal and company characteristics to determine class membership. The wage coefficient varies between classes. We decided three is the optimal number of clusters based on the BIC, AIC, and CAIC criteria (Table E1). The estimated WTP valuations of WFH are presented in Table 12.

Table D1. Information criteria for a latent class logit model depending on the number of classes.

Number of classes	BIC	AIC	CAIC
2	9205.7	8997.2	9244.7
3	8957.0	8556.1	9032.0
4	9118.7	8525.3	9229.7
5	9274.1	8488.3	9421.1

Source: Own calculations using data gathered for the experiment.

We estimated a multinomial logistic regression to quantify associations between manager and firm-level characteristics and allocation to particular clusters. We model the probability of an individual belonging to class *c* as

$$\Pr(\text{Class}_i = c) = \frac{1}{1 + \sum_{m=2}^{k} \exp(\beta_{mP} P_i + \beta_{mQ} Q_i)} \; if \; c = 1$$

Or

$$\Pr(\text{Class}_i = c) = \frac{\exp(\beta_{cP} P_i + \beta_{cQ} Q_i)}{1 + \sum_{m=2}^{k} \exp(\beta_{mP} P_i + \beta_{mQ} Q_i)} \; if \; c > 1 \quad \text{(e2)}$$

The notation convention is analogous to model (2) in the main text. Additionally, we consider class 1 (c=1) as the base outcome of k possible outcomes. The key results, presented as marginal effects, are shown in Table D2, including descriptive statistics for particular clusters.

Table D2. Cluster characteristics: descriptive statistics and marginal effects from multinomial logistic regressions

	Marginal effects						Descriptives (%)		
	class 1		class 2		class 3		class 1	class 2	class 3
Manager's beliefs and demographic characteristics									
WFH in the last month full time	-0.212***	(0.044)	-0.014	(0.041)	0.226***	(0.044)	5.9	17.2	35.0
WFH in the last month part-time	-0.177***	(0.031)	0.109***	(0.032)	0.069**	(0.030)	31.4	59.0	41.5
WFH workers perceived as more productive	-0.140***	(0.031)	0.016	(0.032)	0.124***	(0.031)	8.2	30.4	39.9
WFH perceived as beneficial for the company	-0.079***	(0.025)	0.090***	(0.027)	-0.011	(0.024)	28.6	54.3	49.5
Aged 20-34	-0.075***	(0.027)	0.073**	(0.030)	0.002	(0.025)	21.5	34.4	32.7
Aged 50-64	0.023	(0.029)	-0.070**	(0.031)	0.046	(0.030)	25.4	13.6	16.4
Education: Tertiary	0.016	(0.025)	0.088***	(0.026)	-0.104***	(0.025)	65.4	74.5	51.4
Small town <= 20,000	-0.102***	(0.038)	0.041	(0.043)	0.061	(0.038)	8.5	11.2	13.4
Town 20,000 – 99,000	-0.060**	(0.030)	0.035	(0.034)	0.025	(0.030)	24.5	23.0	24.7
City >500,000	-0.085***	(0.032)	0.024	(0.034)	0.061*	(0.032)	18.5	27.5	22.6
Company experience with WFH									
All workers able to WFH before COVID-19	-0.129***	(0.049)	-0.036	(0.050)	0.165***	(0.053)	2.1	13.5	21.5
None workers able to WFH before COVID-19	0.127***	(0.031)	-0.011	(0.031)	-0.117***	(0.030)	72.7	39.7	29.8
All workers able to WFH during COVID-19	0.099**	(0.039)	0.013	(0.039)	-0.112***	(0.029)	13.4	30.6	24.6
None workers able to WFH during COVID-19	-0.024	(0.033)	-0.093**	(0.045)	0.117***	(0.045)	34.9	11.1	20.0
All workers able to WFH after COVID-19	-0.107**	(0.050)	0.152***	(0.055)	-0.045	(0.045)	3.7	22.3	21.1
None workers able to WFH after COVID-19	0.105***	(0.037)	-0.043	(0.039)	-0.061*	(0.037)	56.3	18.4	21.4
Firm characteristics									
Agriculture (A)	0.039	(0.087)	0.068	(0.085)	-0.107	(0.069)	2.0	2.5	1.2
Industry (B-F)	-0.054*	(0.031)	-0.032	(0.034)	0.086***	(0.032)	16.5	19.5	29.0
Other services (O-S)	0.043	(0.026)	-0.019	(0.028)	-0.024	(0.025)	48.9	34.4	31.6
Public company	-0.039	(0.025)	-0.081***	(0.027)	0.120***	(0.028)	29.3	22.1	35.0
Company size < 10	0.050	(0.037)	-0.011	(0.037)	-0.039	(0.035)	17.2	13.9	14.3
Company size >249	-0.034	(0.031)	0.162***	(0.034)	-0.128***	(0.030)	21.3	29.8	13.1

Note: Standard errors clustered at the participant level. *** p<0.01, ** p<0.05, * p<0.1. Reference groups: no WFH in the last month, WFH not beneficial, WFH not productive, workers not able to WFH before COVID-19, workers not able to WFH during COVID-19, workers not able to WFH after COVID-19, workers not ready to WFH within a week, Business services (G-N) company activity, a private company, low-quality talent management, company size 10-49, 35-49 years old (employer), men (employer), secondary education (employer), large town. Full results available upon request. Source: Own calculations using data gathered for the experiment.

Appendix E. Follow-up survey of workers' WFH use in 2024

Sample structure

The sample structure was similar to the experiment sample, yet the follow-up survey exhibited a slight overrepresentation of older age groups and people with tertiary education. We have reweighted the follow-up survey accordingly.

Table E1. Sample structure - follow-up survey and the original experimental survey

	Experimental survey (2021)	Follow-up survey (2024)	Follow-up survey (2024) - weighted
Gender			
Women	52.5%	54.3%	52.5%
Men	47.5%	45.7%	47.5%
Age group			
20-34	40.6%	30.1%	40.5%
35-49	37.6%	42.7%	37.6%
50-64	21.8%	27.2%	21.9%
Education			
Primary, vocational or lower	9.8%	3.5%	9.8%
Secondary	34.1%	33.5%	34.1%
Tertiary	56.1%	63.0%	56.2%
Occupation			
Non-routine analytical	28.1%	23.0%	28.0%
Non-routine personal	16.0%	12.5%	15.9%
Routine	56.0%	64.5%	56.1%
Work from home	-	43.5%	45.3%
N	11 166	2 190	2 190

Source: Own elaboration

Descriptive results

We define three variables of interest Y_i that measure the adoption of remote work by an individual i: the share of weekly days worked from home, an indicator variable for workers who work from home at all, and an indicator variable for workers who work from home most of the week.

About 43% of participants worked from home at all, 35% - most of the time, and the average share of WFH days equalled 35%.

Table E2. Descriptive statistics for share of WFH days

	M	SD	Min	Max	N
Share of WFH	0.368	0.448	0	1	2,190

Source: Own elaboration

Table E3. Frequencies of remote work in the follow-up survey

	Yes	No	N
WFH at all	45.3%	54.7%	2,190
WFH most of the time	37.0%	63.0%	2,190

Source: Own elaboration

Econometric methodology

First, we predict the likelihood of an individual i choosing WFH conditional on wages in remote and on-site jobs being equal, $WFHpr_i$. This likelihood is a continuous measure of workers' preference for WFH. To this end, on the basis of the experimental data, we estimate a logistic regression of the probability that a worker chooses to work from home rather than on-site:

$$\Pr(\text{WFH}_j = 1) = F(\beta_0 + \beta_1 ID_i + \beta_2 O_j + \Theta_j + \gamma_{ijv} + \varepsilon_{ijv}) \quad (1)$$

where $F(Z) = \frac{e^Z}{1+e^Z}$, i stands for the individual, j for a job offer, and v for the vignette number. ID_i represents identification number of participant i, O_j is a vector of job offer amenities (the option of working from home, the number of WFH days per week), Θ_j is a set of indicator variables that capture wage differences between job offers, and γ_{ijv} corresponds to the order of offers (WFH on the left or right side) and the vignette number (1 to 5) presented to the participant.

In a second step, we regress the measures of WFH adoption in the follow-up survey, Y_i, against that predicted likelihood of a worker selecting WFH in the discrete choice experiment three years earlier, $WFHpr_i$. We employ Heckman models with selection to account for the fact that we do not have the data for all individuals in the dataset. We use OLS (2a) for the share of days worked from home, and probit regressions (2b) for indicator variables of working from home at all, and working from home most of the time:

$$Y_i = \beta_0 + \beta_1 WFHpr_i + \beta_2 Occ24_i + u_{1i} \quad (2a)$$

$$Y_i = (\beta_0 + \beta_1 WFHpr_i + \beta_2 Occ24_i + u_{1i}) > 0 \quad (2b)$$

$WFHpr_i$ is the predicted likelihood of an individual i choosing WFH conditional on wages in remote and on-site jobs being equal, and $Occ24_i$ is individual's occupational group in 2024 (routine, nonroutine analytical or nonroutine personal).

We assume that the dependent variables are observed if:

$$(\gamma_0 + \gamma_1 WFHpr_i + \gamma_2 WFHpr_i + \gamma_3 Occ21_i + \gamma_4 X_i + u_{2i}) > 0 \quad (3)$$

Where X_i is a vector of demographic characteristics of an individual i (gender, age, and education), and $Occ21_i$ is individual's occupational group in 2021. $u_1$and u_2 follow normal distribution and have a correlation of ρ.

Heckman selection model results

The results of the underlying model are discussed in the main text of the paper and presented in Table 13. Therefore, below we show only the results of the selection model. There is a slight over-representation of workers in non-routine occupations, younger, and lower-educated people in the follow-up survey. Most importantly, the likelihood of choosing WFH in the experiment did not matter for the selection into the follow-up survey (Table E4).

Table E4. Heckman selection model results

	Share of WFH (OLS marginal effect)		WFH at all (probit marginal effect)		WFH most of the time (probit marginal effect)	
	No occupational (2024) controls in the underlying model	With occupational (2024) controls in the underlying model	No occupational (2024) controls in the underlying model	With occupational (2024) controls in the underlying model	No occupational (2024) controls in the underlying model	With occupational (2024) controls in the underlying model
	(1)	(2)	(3)	(4)	(5)	(6)
Worker-level likelihood of choosing WFH	0.000	0.000	0.000	0.000	0.000	0.000
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)
Nonroutine analytical occupations (2021)	0.009	0.006	0.053***	0.028***	0.05***	0.028***
	(0.009)	(0.009)	(0.007)	(0.008)	(0.006)	(0.008)
Nonroutine personal occupations (2021)	-0.022**	-0.024**	0.029***	0.004	0.037***	0.012
	(0.011)	(0.011)	(0.008)	(0.010)	(0.008)	(0.011)
Women	-0.011	-0.01	-0.013**	-0.005	-0.008	-0.004
	(0.007)	(0.007)	(0.006)	(0.007)	(0.006)	(0.007)
Age 20-34	0.042***	0.042***	0.044***	0.042***	0.043***	0.044***
	(0.008)	(0.008)	(0.006)	(0.007)	(0.006)	(0.007)
Age 50-64	-0.074***	-0.074***	-0.054***	-0.069***	-0.041***	-0.061***
	(0.010)	(0.010)	(0.008)	(0.009)	(0.009)	(0.010)
Edu voc low	0.115***	0.117***	0.103***	0.116***	0.098***	0.115***
	(0.011)	(0.011)	(0.009)	(0.010)	(0.009)	(0.010)
Edu tertiary	-0.008	-0.008	0.007	0.001	-0.002	-0.006
	(0.008)	(0.008)	(0.006)	(0.007)	(0.006)	(0.007)
Rho	-0.184	-0.211	-0.988	-0.848	-0.981	-0.825
N selected	2,190	2,190	2,190	2,190	2,190	2,190
N total	11,166	11,166	11,166	11,166	11,166	11,166

Note: *** p<.001, ** p<.01, * p<.05
Source: Own elaboration.