



Valuing Private Reproductive Healthcare Policies

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Valuing Private Reproductive Healthcare Policies:
Evidence from a Survey Experiment

Jessica Wu

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Abstract

Several employers have introduced healthcare policies providing reimbursement for abortion-related travel in abortion-restricted states. This paper evaluates an employee's willingness to pay (WTP) to work for a job with policies that support abortion access. Preferences are elicited via a paired conjoint survey with forced choice. Respondents are shown a series of hypothetical job offers with varying job traits and asked to identify a wage differential between two jobs.

The reimbursement policy is an important signaling mechanism, with left-leaning respondents demonstrating a similar nonzero WTP of 1-2% (as a share of income) for jobs with either a reimbursement policy or management donations to support abortion access. For left-leaning women, there is additional 2-3% of value associated with the reimbursement policy. Right-leaning respondents demonstrate a nonzero WTP of 1-3% to avoid jobs with abortion-related attributes, expressing a stronger dislike for management donations to support abortion access.

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I write this thesis in honor and support of all the women for whom, without private provision, an abortion may not be possible.

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1 Introduction

In recent years, corporations have increasingly taken public stances on government policies, including local laws targeting LGBTQ+ rights, gun control, and women’s issues. After the *Dobbs v. Jackson Supreme Court* decision was leaked in early May 2022, a number of major corporations came out with public responses introducing reimbursement for travel expenses in order to cover the cost of abortion. More companies announced their policies when the decision was officially announced on June 24th, 2022, and yet more followed after the fact through the summer of 2022 ([The Conference Board, 2022](#)). Policies are typically included under and expanded set of health benefits for both the employee and their dependents covered under the same insurance. Travel expenses eligible for reimbursement can include travel, lodging, child care, though exact policies vary from firm to firm. The largest of these companies, including Starbucks, JPMorgan Chase, and Microsoft, received significant media attention at the time of their announcements ([Goldberg, 2022](#)).

In this paper, I execute a large-scale paired conjoint survey with forced choice on the online survey platform, Prolific, to elicit job preferences from working-age people living in states where a full ban on abortion is actively being enforced as of January 2023 (Alabama, Arkansas, Idaho, Kentucky, Louisiana, Mississippi, Missouri, Oklahoma, South Dakota, Tennessee, Texas, West Virginia, and Wisconsin) to better understand the value that job-seekers place on employer-sponsored reproductive healthcare. Prolific is a website that connects researchers to hundreds of thousands of survey respondents, offering a streamlined ability to recruit and pay relevant populations. I use Qualtrics to build my survey and recruit respondents via Prolific.

In the survey, respondents are shown sets of two hypothetical job offers with a randomized set of traits relating to an abortion-related reimbursement policy, firm donations to support abortion access, and firm donations to support local nonprofits. They are then asked to select the lowest wage they would accept to work at one job over another, relative to their

current pay.

I use this dynamic wage selection as a proxy for a job seeker's willingness to pay for employer-sponsored reproductive healthcare. I further attempt to discern whether job-seekers are willing to pay to work at a firm that aligns with their values and view abortion-related traits as signaling mechanisms, or whether job-seekers are willing to pay because they believe an abortion-related travel reimbursement policy has a real value to them, i.e. they may make use of the policy.

1.1 Willingness to Pay

Many corporations have justified public stances and policies on abortion as a means to support a diverse workforce and attract diverse talent. In this way, reproductive healthcare has become an important part of a firm's corporate social performance (CSP) and hence its attractiveness as an employer.

[Jones et al. \(2013\)](#) contend that this attractiveness primarily operates through three important mechanisms: job seekers' anticipated pride from being affiliated with the firm, their perceived fit in the firm, and their expectations about how the firm treats its employees.

For those who support abortion access, the availability of a abortion-related travel reimbursement policy may signal through all three mechanisms, with the added potential of finding direct value from the policy if the employee or their dependents are of reproductive capacity and live in a state with restricted access to abortion.

While it's clear a number of companies and nonprofit organizations have chosen to publicly or internally support abortion access, there has been no work done, to the best of my knowledge, measuring how important these reimbursement policies actually are to employees.

Surveys conducted by nonprofits suggest that Millennials overwhelmingly care about their employers' stance on social issues, with 81% of women and 74% of men under 40 claiming are more likely to want to work for a company that supports abortion access ([Lean In, 2022](#)).

However, it remains unclear to what extent people care, nor is it clear how much these

responses translate to willingness to pay (WTP) in a binding market transaction. To my knowledge, no existing research evaluates an employee's true WTP to work at a company with greater reproductive health benefits.

Existing literature has exploited a simple willingness to pay framework in survey design to place a value on other job amenities, finding that employees are willing to forgo up to 20% of wages in order to work under predictable schedules ([Mas and Pallais, 2017](#)).

Willingness to pay analysis in the form of conjoint design has also commonly been used to assess the value of implementing new governmental policies, especially related to green technology ([Diamond, 1996](#)).

1.2 “Brain Drain”

If there is a high WTP to work at a company that supports abortion via policy, then there could be a strong incentive for companies to institute such policies in order to attract and retain a holistic pool of top talent. Accordingly, companies who choose not to have an abortion access policy may experience a “brain drain.” Conversely, if there is a high WTP to *avoid* working at a company that supports abortion via policy, then there could be a strong incentive for companies to avoid implementing or publicizing such policies in order to attract and retain a holistic pool of top talent.

Women with lower incomes may be less willing to pay to work at a company with reproductive health benefits given the higher value of their marginal dollar earned. However, low income women are more likely to benefit from reproductive health benefits, as they are less likely to have the savings needed to travel out of state and have an abortion, and less likely to be able to take time off of work in order to do so.

As such, higher-earning women may be willing to demand or forgo higher wage increases based on abortion access policies when making decisions on where to work. This may take the form of an employee viewing abortion access benefits as noncash compensation or WTP to work at a company that aligns with their values. Regardless, a high WTP among higher-

earning women may mean that having a robust reproductive healthcare policy is particularly important for companies in the professions (i.e. financial services, software engineering, marketing).

The question of whether a “brain drain” occurs is of particular relevance today as various investors and policymakers have sought to criticize or even penalize companies that have actively responded to political issues. For example, Governor Ron DeSantis launched a campaign in late 2022 against “E.S.G. investing,” claiming that “corporate power has increasingly been utilized to impose an ideological agenda” (Sorkin, 2022). A investment firm called Strive Asset Management, launched in late 2022, published an open letter to Apple demanding that “hiring should be based on merit – not race, sex, or politics” (Ramaswamy, 2022)

If workers are making decisions on where to work based on company values or policies, a significant argument could be made that a company with progressive policies would have access to a larger pool of talent, thereby allowing the company to hire the best talent.

Finally, if women are more willing to pay than men, that leads to the question of if such policies increase gender pay inequity.

1.3 Complacency

Given the significant media attention, widespread support for abortion access by the largest corporations may create a narrative among the general public that women will continue to have access to abortion despite living in a state where abortion is banned. This narrative could lower the importance of abortion as an issue during voting, leading to less policy change.

However, corporate policies have primarily come from firms whose employees are mostly well-educated and high-income, such as at a technology firm, which means policies are much more likely to affect high-income, well-educated women — the most likely to be able to obtain abortions in presence of an abortion ban, regardless of firm policy, due to higher

disposable income and savings.

Corporate policies fail to provide for women in school, women earning lower wages, and women out of the labor force — the populations most vulnerable to the negative effects of abortion bans.

2 Survey Design

In this section, I explain how I use a survey to estimate willingness to pay (WTP) and discern between reasons for WTP. Building off of [Mas and Pallais \(2017\)](#), who in turn build off a model used by [Rosen \(1986\)](#), I assume that an individual chooses between two jobs that are equivalent except for the wage and the presence of an amenity – or differences in sets of job traits (e.g. reimbursement policy, management has pledged to support abortion access via donations).

The survey estimates WTP, w , based on the wage differential demanded by respondents who are shown two job offers that differ only on select traits. I investigate key questions based on three job traits: an abortion-related travel reimbursement policy, management donations to abortion access, and management donations to local nonprofits. The first two job traits promote abortions in different ways. A reimbursement policy could provide direct monetary value to an employee who or whose dependent receives an abortion, while donations to support abortion access could only provide an intangible benefit (or harm) to the employee. The third trait, management donations to local nonprofits, aims to understand whether respondents are willing to pay to work for or avoid jobs that support communities in a nonpartisan way.

First, are job-seekers willing to accept a pay cut or forgo a pay raise in order to work at or avoid jobs with one more of the three job traits? The survey attempts to understand whether this WTP is significant and, if so, what the magnitude of the WTP is for each trait.

Second, are respondents more or less willing to pay for management donations to abortion

access compared to a reimbursement policy? A significant difference between WTP across these two amenities allows me to distill an employee's value for an abortion-related travel reimbursement policy into two components: noncash compensation due to personal use (i.e. the job seeker thinks they or a dependent may utilize the policy) and nonmonetary, intangible benefits resulting from a desire to work at or avoid a company that supports abortion access.

Third, are respondents more or less willing to pay for abortion-related job traits compared to a nonpartisan cause (represented in the survey as management donations to local nonprofits)? [Jones et al. \(2013\)](#) posits that employees desire to work at companies with attractive social performance. For employees that support abortion, attractive social performance may be generated by a reimbursement policy or donations to support abortion access. A significant difference between WTP across the two abortion-related traits and the third trait, donations to local nonprofits, helps us understand whether employees care about working somewhere that supports abortion access versus somewhere that is generally altruistic. In other words, I seek to understand whether corporate social performance is generated more strongly by the issue of abortion relative to a nonpartisan issue.

My experimental design models this framework via a paired conjoint design with forced choice. In the survey, respondents see sets of two job offers that are identical except for three key job traits, each of which can take on two possibilities: the presence or absence of a high or low abortion-related travel reimbursement policy; the presence or absence of management donating a high or low amount to "support abortion access"; and the presence or absence of management donating a high or low amount to support local nonprofits, such as "food banks and education programs."

Given the sensitive and political nature of abortion access, I anticipate that a survey solely discussing abortion access may be more prone to social desirability bias or bias related to an emotional reaction. Such bias may lead to an overestimation of WTP, particularly given responses in a survey context are nonbinding.

To distract from the focus on abortion access, I use two additional job traits. While

individuals may have preferences over these two job traits, they are unlikely to be perceived as political or sensitive. Specifically, the size of the team the respondent can choose to work with is either 5 or 10 people, and the direct supervisor is either a man or a woman. These two traits are blended in with the other three traits, so that a respondent sees a bundled set of five traits in any given job offer. I argue that the introduction of these additional job traits encourages respondents to make decisions based on a more holistic set of attributes, reducing the bias associated with making decisions solely based on abortion access.

Table 1. Description of Key Job Traits

	Option #1	Option #2
1	Covers expenses for abortion-related travel for all employees and dependents, up to a low (\$4000) or high (\$8000) amount annually	No abortion-related travel reimbursement policy
2	Direct supervisor is a man	Direct supervisor is a woman
3	Management has publicly committed to donating a low (\$0.5mm) or high (\$2mm) amount to support abortion access	Management has not released any public or internal messages about reproductive health
4	Work regularly within a team of 5 people	Work regularly within a team of 10 people
5	Management has publicly committed to donating a low (\$0.5mm) or high (\$2mm) amount to support local nonprofits, such as food banks and education programs	Management has not released any public or internal messages about corporate social responsibility

The survey is also made more challenging by the number of traits that respondents see within a job offer, which increases cognitive load. Existing literature where job preference survey results were validated by field work showed only one amenity of interest in each question ([Mas and Pallais, 2017](#)). With only one amenity of interest, it was also feasible for [Mas and Pallais \(2017\)](#) to use a vignette design, where job traits can be hidden more smoothly in stories. Here, I use five traits, each different and highly specific, making the job offers presented in the survey largely unintuitive. As a result, the survey questions may be more

difficult to understand. Thus, successful prevention and measurement of miscomprehension in survey respondents is critical for the validity of these results.

Respondents are first asked about their income, job status, healthcare benefits, and parenting plans before moving on to the main part of the survey— the hypothetical job offers.

To minimize miscomprehension about the job offer questions, respondents are first shown a page explaining the main focus of the survey, followed by a page showing the five job attributes and their respective possible options in long-form and shorthand. These five attributes are presented in the exact order they appear in each of the subsequent four questions. Respondents are only show four sets of two job offers to reduce cognitive load and inattention.

Though listed characteristics may be more prone to social desirability bias than vignettes ([Stantcheva, 2022](#)), I elect to present job offers in a conjoint table design to minimize cognitive load. Two job offers, denoted as "Job A" and "Job B", are presented at a time in columns directly next to each other, with the traits in a bulleted list. Though the five traits always appear in exactly the same order, the option that each trait takes on is randomly assigned.

In each question, respondents are asked to select the lowest possible wage that would make them prefer Job B over Job A. In this paper, I refer to Job A as the "default job," and Job B as the "alternate job." The default job, Job A, always offers the baseline wage, which dynamically loads the respondent's reported current or most recent hourly or annual pay.

The choice to use a respondent's current pay as the baseline wage is motivated by the hypothesis that respondents are much more willing to forgo a pay raise than to take a pay cut. Indeed, this hypothesis was clearly validated in both a pilot of liberal Harvard College students and a pilot of liberal working-age Texans.

In the final part of the instructions preceding the actual job offers, respondents are shown examples of the three possible scenarios for answering a question using a simplified job offer. This example shows sets of two job offers with only one trait, the color of the company's

logo. First, the respondent may strongly prefer the default job. In this case, they should demand a wage that is higher than their current wage in order to accept the alternate job. This wage differential is equivalent to the pay raise they are willing to forgo in order to take the default job.

Second, the respondent may strongly prefer the alternate job. In this case, they should accept a lower wage to work at the alternate job. This wage differential is equivalent to the pay cut they are willing to take in order to take the alternate over the default job.

Third, because the traits in each job offer are randomized using Qualtrics, it is possible that respondents see a question where the two jobs are exactly identical. In such a case, the respondent should select their current wage, as they should be exactly indifferent between the two jobs. Responses to questions where the job offers are exactly identical are a useful proxy for measuring the combined rate of miscomprehension and inattention.

To assess the magnitude of willingness to pay (in addition to direction), I use a dropdown response design in which respondents are implicitly asked to choose their willingness to pay, w . The value of w is shown dynamically in increments of 2.5%, up to 15% above or below their current wage. To reduce confusion and mimic actual job offers, the value shown dynamically reflects the nominal wage they would receive given a raise (cut) of w based on the income they reported earlier in the survey. For example, a respondent who reports an hourly wage of \$20 sees a dropdown with the options, $(1 + w)$, \$17.5, \$18 ... \$22.5, \$23.

One of the job offers (Job A) always has the wage equal to the respondent's reported income. Thus, $w > 0$ corresponds to the respondent demanding a wage increase of the other job (Job B). In other words, $w > 0$ indicates a preference for Job A . The respondent is willing to *forgo a pay raise* of $|w|$ in order to work for the job they prefer.

On the other hand, $w < 0$ corresponds to the respondent demanding a lower wage of the alternate job relative to their reported income. Thus, $w < 0$ indicates a preference for Job B . The respondent is willing to *take a pay cut* of $|w|$ in order to work for the job they prefer.

At the end of the survey, respondents are asked about their views on abortion and their

identification along the political spectrum. Views in support of or against abortion are not binary – respondents may believe that abortion should be legal under any, most, few or no circumstances. They are explicitly asked to self-report into one of these four categories. Such self-reporting also enables checking whether the results are directionally correct. For example, the responses of someone who believes abortion should be legal under most or all circumstances should, on average across their responses, reflect indifference or preference for jobs that offer the reimbursement policy and/or management donations to abortion. Likewise, the responses of someone who believes abortion should be legal under few or no circumstances should reflect indifference or preference for jobs that do not offer those traits.

Using the prescreening functionality in Qualtrics, I retrieve a host of additional demographic data about each respondent, such as gender, marital status, and age. However, the prescreening filters for political spectrum are limited, categorizing Prolific respondents as either "Conservative", "Moderate", "Liberal", "Other", or "N/A". Evidently, a person with conservative (liberal) beliefs may be extremely conservative (liberal) or moderately conservative (liberal), which may have a high degree of relevance in how they value employer-sponsored reproductive healthcare policies. Additionally, it is not certain that a person who identifies as conservative does not support abortion, or that a person who identifies as liberal supports abortion. It is also unclear whether a person who identifies as moderate supports abortion. Thus, the political spectrum prescreening filter in Prolific is primarily useful for creating a roughly balanced sample of people with different political views. In the analysis, I rely primarily on the political beliefs reported directly in the survey.

In the final sample, Prolific respondents were eligible to participate in the survey only if they resided in one of 13 states: Alabama, Arkansas, Idaho, Kentucky, Louisiana, Mississippi, Missouri, Oklahoma, South Dakota, Tennessee, Texas, West Virginia, and Wisconsin. These were the 13 states with a full ban in effect during January 2023, when the survey was conducted. Under a full ban, abortion is considered illegal under all circumstances, regardless of how much of the gestation period has passed. In some of these states, there are exceptions

allowed under the cases of rape or incest. Georgia, the only state with a six-week ban, is not included in the sample. The choice to limit respondents to residents of states with full abortion bans is motivated by the assumption that residents in these states have similar lack of access to legal abortions in their states, such that if a given individual wanted to make use of a reimbursement policy, they would do so if they lived in any of these states. This selection does not consider how certain residents live in states that border states where abortion is legal, which could make traveling out-of-state for an abortion significantly easier, as some residents in abortion-restricted states could still live within driving distance of a legally-operated abortion facility. Indeed, [Myers \(2021\)](#) finds that when distance to the nearest abortion facility increases from 0 to 100 miles, an estimated 20.5% of women seeking an abortion are prevented from reaching a provider.

Finally, I attempt to minimize the inattention rate in the survey so that responses accurately reflect preferences. Survey respondents on Prolific are relatively experienced at taking surveys, as they are paid to take surveys on a regular basis. Most Prolific respondents have completed several hundred surveys. Further, the survey is designed to be completed in less than six minutes, with a median completion time of 5.45 minutes in the full sample of 727 respondents. In the final sample, I also attempt to correct for inattention based on a few key inconsistencies in responses, described in [Section 4.2](#).

2.1 Limitations

Despite attempts to mitigate challenges associated with the survey results, it is important to acknowledge the limitations that remain.

As mentioned above, there is reasonable concern for social desirability bias in a survey about abortion. Thus, one concern about the validity of the survey results is a potential difference between self-reported behavior versus actual outcomes.

First, the survey seeks to elicit preferences by replicating the job decision-making process – respondents are not asked to qualitatively express their preferences, but rather are asked

to consider real wages, which are referenced to their own actual incomes.

Second, as discussed before, one of the primary ways to mitigate this bias is to remove the focus on abortion and provide a more holistic set of amenities, each of which may be important considerations when choosing jobs. Further, the holistic set of amenities means that respondents are not explicitly asked to state their preferences in jobs or views on abortions until the very end of the survey. As such, the respondent should be able to report their true preferences without fear that their responses could be attributed or traced to any particular stance on abortion. For example, the default and alternate jobs may differ in that the default job both offers a \$4,000 reimbursement policy and has a team size of 5, whereas the alternate job has no reimbursement policy and has a team size of 10. If a respondent decides they are willing to forgo a 5% pay raise, it is ambiguous whether this is because they care about the policy or the team size. However, while the survey does not necessarily illuminate a particular individual's job preferences, it still allows for overall preferences of the sample through aggregation.

Further, in the dropdown response design, respondents are shown small increments of 2.5%, such that forgoing a small pay raise is sufficient to express a preference for a particular amenity. In other words, respondents can achieve their desired social performance without straying very far from their true preferences.

On the flip side, it is possible that a job-seeker's true willingness to pay falls somewhere between forgoing 0% and 2.5% of a pay raise, but there is no ability to choose an amount less than 2.5%, such that the respondent overestimates and chooses 2.5%. Under such a scenario, the selection of 2.5% nevertheless affirms that their willingness to pay is nonzero. This result is still significant since, ex-ante, for two jobs with identical wages, a job-seeker could prefer a job with a particular amenity, such as the abortion-related travel reimbursement policy. Under such a scenario, if the employee does not make use of the reimbursement policy, the employer has effectively offered the prospective employee a better job offer without having to increase wage.

Ultimately, without the ability to conduct field work and elicit preferences in a binding market transactions, the possibility of some degree of social desirability bias remains, which may lead to the overestimation of a job-seeker’s willingness to pay. However, we are able to obtain the relative and nonzero importance of the various amenities offered in each job. Further, such survey research is a critical first step for exploring preferences related to reproductive healthcare policies in the workplace, allowing for causal identification and laying the groundwork for future research.

In addition to social desirability bias, there is also an inevitable coverage error caused by using the online platform, Prolific. Online coverage is unlikely to cover people at the tail ends of income distributions. This problem is a minor consideration in this survey, as a very low-income individual would be unlikely to work in a job offering an abortion-related travel reimbursement policy as a benefit, and a very high-income individual would be unlikely to see any benefit from such a policy, as they would be able to self-fund abortion-related travel without issue, such that even an \$8,000 policy would have negligible impacts.

On Prolific, coverage skews liberal. To ensure a balanced overall sample of people with different political views, I run three separate studies on Prolific, with each sample prescreening for only one of liberals, moderates, or conservatives. Prolific prescreening uses self-reported profiles of respondents.

In addition to coverage error, I will need to address potential sampling error and non-response error, as some people on Prolific may choose not to respond to the survey. Generally, Prolific invites all respondents who meet the selected prescreening criteria, such that survey invitations are likely somewhat random, conditional on the respondents’ reported prescreening demographics ([Stantcheva, 2022](#)). However, take-up is less likely to be random, as the survey may be more appealing to some. To mitigate the possibility of Prolific participants avoiding the survey due to its discussion of abortion, the survey is titled ”What matters in a job offer?” with an initial description, ”In this study, you will be asked about your job preferences related to healthcare, management values, and working environment.” In total,

43 responses were returned and 12 timed out – low relative to the 727 respondents who fully completed the survey.

3 Conceptual and Econometric Frameworks

3.1 Ordinary Least Squares Regression

In my paper, I use an ordinary least squares regression framework to derive a willingness to pay.

The difference in wages between the two job offers in each question, the default (Job A) and alternate (Job B) jobs, is given by

$$\Delta w = w_B - w_A = w$$

where $w_A = 1$ represents the wage in the first position, which will always have the wage that is equivalent to their current or most recent wage, and $w_B = 1 + w$. Each individual n reports several values of w for given sets of job offers, from which we derive WTP_{ni} , their willingness to pay for job trait i .

Table 2. Description of Key Job Traits

i	Variable	Job Trait
1	<i>Reimburse</i>	abortion-related travel reimbursement policy of low (\$4000) or high (\$8000) value
2	<i>DonAbort</i>	management donates a low (\$0.5mm) or high (\$2mm) amount to support abortion access
3	<i>DonLocal</i>	management donates a low (\$0.5mm) or high (\$2mm) amount to support local nonprofits
4	<i>SupervisorMan</i>	supervisor is a man (vs. a woman)
5	<i>TeamTen</i>	team size is 10 (vs. size of 5)

Because there is more than one job trait being varied in this experiment, we can think about the willingness to pay as a function of each job trait. In the survey – in addition to

the presence or absence of each amenity – respondents were randomly shown high or low values of the reimbursement policy or donation. The reimbursement policy, if either or both jobs had it, was offered either in the amount of \$4,000 (low) or \$8,000 (high). For both donations to support abortion access or local nonprofits, the donation, if either or both jobs had it, was either in the amount of \$500,00 (low) or \$2,000,000 (high). If both jobs had the amenity, the same value (either high *or* low) was shown across both jobs.

In the specification of the regression in Equation 1, each job trait has five indicator variables, as follows:

$$w = \beta_0 x_{11} + \dots + \beta_{15} x_{15} + \dots + \beta_{31} x_{31} + \dots + \beta_{35} x_{35} + \beta_{41} x_{41} + \beta_{42} x_{42} + \beta_{51} x_{51} + \beta_{52} x_{52} \quad (1)$$

Here, $\beta_{ij}, x_{ij} \in \{0, 1\}$ for job trait $i \in \{1, 2, 3\}, j \in \{1 \dots 5\}$. We also have β_{ik}, x_{ik} for job trait $i \in \{4, 5\}, k \in \{1, 2\}$, since the masking traits, gender of the supervisor and size of the team, cannot take on high or low values. Thus the masking traits have only two indicator variables. Each other trait has five indicator variables, as there are five possible combinations between the default and alternate job for a given trait. For example, for the reimbursement policy trait, each indicator variable correlates to one of the five scenarios respondents saw: the default job offers a \$4,000 reimbursement policy, while the alternate job does not offer a policy; the default job offers a \$8,000 reimbursement policy, while the alternate job does not offer a policy; the default job does not offer a policy while the alternate job offers a \$4,000 policy; the default job does not offer a policy while the alternate job offers a \$4,000 policy; or both jobs either both do not offer the policy, or both offer the policy in the same amount.

In Section 4.3, I show that the magnitude of willingness to pay is not driven by the amount of reimbursement policy or donation, but rather whether the donation or policy is present at all. I introduce a second specification of the regression to simplify interpretation.

This specification accounts only for the presence or absence of a given job trait and does not consider whether a high or low donation or reimbursement policy amount was offered. Let:

$$\begin{aligned}
w = & \beta_0 + \beta_1 Reimburse_{def} + \beta_2 Reimburse_{alt} + \beta_3 DonAbort_{def} + \beta_4 DonAbort_{alt} + \\
& \beta_5 DonLocal_{def} + \beta_6 DonLocal_{alt} + \beta_7 SupervisorMan_{def} + \beta_8 SupervisorMan_{alt} + \\
& \beta_9 TeamTen_{def} + \beta_{10} TeamTen_{alt}
\end{aligned} \tag{2}$$

where each job trait has two indicator variables such that $Reimburse_{def}$ indicates that *only the default job* offers the reimbursement policy, while $Reimburse_{alt}$ indicates that *only the alternate job* offers the reimbursement policy. The two indicator variables for each job trait account for the discontinuity at 0 driven by loss aversion. In the results, I expect to see asymmetry across each pair of coefficients to reflect people's greater willingness to forgo a pay raise, but aversion to taking a pay cut.

When both jobs are identical on a given job trait or only the other job offers the trait, the indicator variable = 0. For example, for $Reimburse_{def} = 0$, it is either the case that both the default and alternate jobs offer the reimbursement policy, both jobs do *not* offer the amenity, or only the alternate job offers the amenity). Likewise, for $Reimburse_{alt} = 0$, it is either the case that both the default and alternate jobs offer the reimbursement policy, both jobs do *not* offer the amenity, or only the default job offers the amenity).

3.1.1 Measuring Miscomprehension

An important aspect of the econometric model is the ability to account for the level of miscomprehension in the survey results. One way to estimate the level of miscomprehension is by evaluating survey responses to questions where the default and alternate jobs were exactly identical. In such questions, an answer indicating full comprehension must be $w = 0$, as the respondent should be exactly indifferent between the two jobs.

Thus, we can think about the rate of miscomprehension as the fraction of respondents who respond with $w \neq 0$ when the default and alternate jobs are exactly identical in a given question. Because the traits in the job offers are randomized, exactly identical jobs should be shown to a random subset of the overall sample.

3.2 Hypotheses

The final data for this paper was collected via a 6-minute Qualtrics survey (with a median completion time of 5.45 minutes) hosted on Prolific with 727 participants of working age in states where abortion is fully banned as of January 2023 via a trigger ban or a legislation that was passed after the Dobbs v. Jackson decision was announced in June 2022.

3.2.1 Pro-Abortion

If a respondent is both supportive of abortion and believes abortion should be discussed at work, they may decide one of a few possibilities.

Firstly, they may not care enough to pay for an abortion-related travel reimbursement policy and/or the policy is worthless to them. They will always take the higher pay. In such a case, the coefficients on the reimbursement policy variables, $Reimburse_{def}$ and $Reimburse_{alt}$, should both be insignificant.

Secondly, a respondent may neither care about nor believe that management can signal pro-abortion values, but they are willing to forgo a pay raise in order to receive the reimbursement policy or even take a pay cut because the policy has some nonzero noncash compensation value. In the case of willingness to forgo a pay raise for the reimbursement policy, the coefficient on the reimbursement policy variable $Reimburse_{def}$ should be *positive* and statistically significant, as this implies that when $Reimburse_{def} = 1$ (only the default job has the reimbursement policy, and the alternate does not), respondents on average demand a wage premium of jobs that do not have the policy. In the case of willingness to take a pay cut, the coefficient on the reimbursement policy variable $Reimburse_{alt}$ should be

negative and statistically significant, as this implies that when $Reimburse_{alt} = 1$ (only the alternate job has the reimbursement policy, and the default does not), respondents are on average willing to take a wage cut to work at jobs that have the policy.

Thirdly, a respondent may care exclusively about management's values and view its commitment to donations and a reimbursement policy as equally valuable. If respondents are willing to pay to work at companies that donate to support access, then the coefficients on the management donations to abortion variables, $DonAbort_{def}$ and $DonAbort_{alt}$, should be similarly significantly positive or negative, respectively, as in the case of the reimbursement policy variables. If respondents do indeed view the reimbursement policy and donations to support abortion access as having similar signaling value, the coefficients on the reimbursement policy and management donating to abortion access variables should all be of similar magnitude.

Finally, a respondent may only find it important that their employer is generally altruistic, viewing each of the three key job traits – the reimbursement policy, management donations to support abortion access, and management donations to local nonprofits – as equal signals of values, which would suggest that the coefficients on all six variables are significant and of similar magnitude (i.e. $\beta_1 \approx \beta_3 \approx \beta_5$, $\beta_2 \approx \beta_4 \approx \beta_6$).

In both of these latter cases where the job traits are important only as signals, it is possible that the job traits are substitutes for each other. Here, substitutability would mean that, if there is a job with management donations to support abortion access *and* a reimbursement policy, a job with just management donations to support abortion access, or a job with just the reimbursement policy, a respondent demands a similar wage premium (discount) of all three jobs. On the other hand, if the abortion-related amenities are not substitutes or are complements, then respondents view donations and reimbursement as having distinct values.

3.2.2 Anti-Abortion

On the flip side, if a job-seeker is both against abortion and against abortion being a topic discussed at work, or a job-seeker is supportive of abortion but against abortion being a topic discussed at work, they may decide one of a few possibilities.

Firstly, they may not care enough about charitable donations or abortion to forgo a pay raise or take a pay cut. Under one or both of these scenarios, the coefficients on the relevant variables should be insignificant. Secondly, they may care about working somewhere that aligns with their values in that it does *not* support abortion, and they do not care how a company signals those values; they will pay regardless of the values are signaled through a policy or statement.

In the case of willingness to take a pay cut to avoid the reimbursement policy, the coefficient on the reimbursement policy variable $Reimburse_{def}$ should be *negative* and statistically significant, as this implies that when $Reimburse_{def} = 1$ (only the default job has the reimbursement policy, and the alternate does not), respondents are on average willing to take a wage cut to work at jobs that do not have the policy. In the case of willingness to forgo a pay raise, the coefficient on the reimbursement policy variable $Reimburse_{alt}$ should be *positive* and statistically significant, as this implies that when $Reimburse_{alt} = 1$ (only the alternate job has the reimbursement policy, and the default does not), respondents expect on average a wage premium of jobs that have the policy. Likewise, if respondents are willing to pay to *avoid* working at companies that donate to support access, then the coefficients on the management donations to abortion variables, $DonAbort_{def}$ and $DonAbort_{alt}$, should be similarly significantly negative or positive, respectively, as in the case of the reimbursement policy variables. Again, if respondents view the reimbursement policy and donations to support abortion access as equivalent signals of support for abortion, the coefficients on the reimbursement policy and management donating to abortion access variables should be of similar magnitude.

An anti-abortion job-seeker may still care about working somewhere that aligns with their values in that it gives back to non-abortion-related charity, and they may be willing to take a pay cut or forgo a pay raise. In the case of forgoing a pay raise, we should see a significantly positive coefficient on the management donating to local nonprofits variable, x_31 . In the case of taking a pay cut, we should see a significantly negative coefficient on the variable, x_32 .

In this paper, I use political views as a proxy for views on abortion, subsetting the sample into those who identify as left-of-center, center, and right-of-center. I assume that the median view for left-of-center is pro-abortion, while the median view for right-of-center is anti-abortion.

3.2.3 Pay Raise vs. Pay Cut

In line with prospect theory and loss aversion ([Kahneman and Tversky, 1979](#)), we should expect that job-seekers are far more willing to forgo a pay raise than to take a pay cut.

3.2.4 Wage Reporting

It is possible that job-seekers who report an hourly wage are likely to have a higher willingness to pay because they do not fully internalize the cost of a small percent pay raise or cut on an hourly wage, a low number on its own.

However, I posit that this decision-making is similar to the real world; job-seekers who are paid in hourly wages are shown the hourly wage when making a decision on where to work. Thus, in a field context, a respondent would likely similarly fail to fully internalize the cost when making a decision on where to work.

4 Results

4.1 Summary Statistics

The survey was conducted on Qualtrics from January 6–15, 2023 for a total of 727 complete responses. Each respondent is shown four questions for a total of 2,908 observations. Respondents were recruited through the Prolific platform. In the analysis below, I use an inattention-corrected sample of 639 individuals, of which 324 identify as left-of-center, 93 identify as exactly center, and 211 identify as right-of-center regarding their political beliefs. I explain how I correct for inattention and miscomprehension in Section 4.2. The remainder of respondents elected not to disclose their political beliefs. All respondents are residents in one of the identified states where abortion is restricted. 405 of the 639 respondents believe that abortion should be legal in most or all cases, while 231 believe that abortion should be illegal in most or all cases and the remaining 3 respondents elected not to disclose their beliefs.

The liberal skew of the sample is a result of the demographic skew on Prolific, which I attempted to mitigate by creating three separate but identical studies on Prolific with different prescreening requirements, such that samples targeted "Liberals," "Moderates," and "Conservatives" respectively based on Prolific self-identification. The sample is also skewed female, with 346 of the 639 respondents identifying their sex as such.

Respondents were asked to report their wage in hourly or annual terms, which was then dynamically reflected in the responses to four questions shown to them. For example, reporting an hourly wage of \$20 meant that a respondent would see answer choices to each of the questions in increments of $\pm 2.5\%$ of their wage, such that their dropdown would reflect the options [\$17.5, \$18 ... \$22.5, \$23]. 60% of the inattention-corrected sample reported an annual wage. In the main findings, I analyze the hourly and annual data together, separating only based on political views.

In the full sample, there is little evidence that annual or hourly wage reporting affects

willingness to pay as a % of willingness of the respondent’s current reported wage. I discuss this result further in Appendix A.

Table 3. Summary Statistics

	Respondents	Mean Wage	SD	Mean w	SD
<i>Annual Salary</i>					
Center	58	\$53,180	\$32,174	0.03	0.06
Left-of-center	141	\$58,729	\$41,488	0.03	0.07
Right-of-center	185	\$55,478	\$45,422	0.02	0.06
N/A	4	\$22,127	\$21,346	0.05	0.07
<i>Hourly Wage</i>					
Center	35	\$16.98	\$10.60	0.03	0.07
Left-of-center	70	\$17.49	\$8.07	0.03	0.07
Right-of-center	139	\$17.29	\$12.23	0.03	0.07
N/A	7	\$18.32	\$8.35	0.04	0.06

Notes: Table reflects inattention-corrected sample. Respondents were asked to identify their political beliefs on a scale of 1-5, where 1 was labeled as "Extremely Liberal" and 5 was labeled as "Extremely Conservative." Those who selected "3" are grouped under the Center sample. Those classified as "N/A" chose not to respond to the question.

4.2 Correcting for Inattention and Miscomprehension

Of the 727 responses, 88 were removed due to high likelihood of miscomprehension or inattention, reflecting a combined inattention and miscomprehension rate of 12.1% in the full sample.

Respondents who showed clear signs of inattention or miscomprehension were removed to form an inattention-corrected sample. Respondents were allocated six minutes to complete the survey. Given the significant amount of reading in the survey, those that completed the survey in less than half that time were removed in the corrected sample.

As described in Section 3.1.1, a clear sign of miscomprehension is when the respondent is shown a question where both jobs are exactly identical, but the respondent does not select $w = 0$ as the wage differential required to accept the alternate job over the default. Because the two jobs are exactly identical, the jobs should be valued exactly the same. Respondents who failed this implicit comprehension check were removed in the corrected sample.

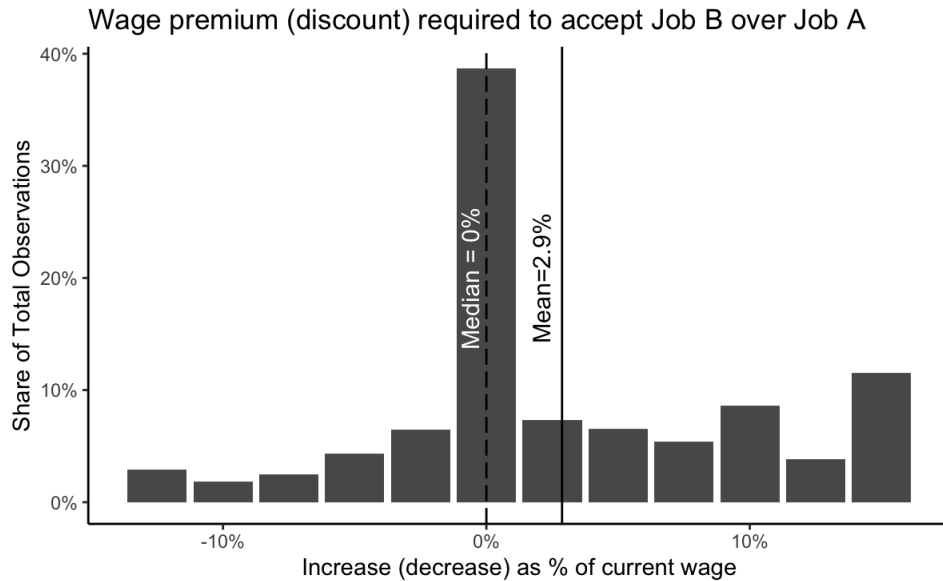
Another clear sign of miscomprehension is when the respondent selects the highest possible wage as the minimum wage required to accept the alternate job, $w = 0.15$, for every question they are shown. While it is possible that the respondent has true preferences such that they would require a 15% premium in order to accept the alternate job, the likelihood of a respondent receiving four sets of job offers with amenities that consistently reflect having a much stronger preference towards the default job is negligible. Therefore respondents who select $w = 0.15$ across all four questions are removed.

Finally, respondents who indicated they would report an hourly (annual) wage and then proceeded to report an annual (hourly) wage were also removed, as this was considered a sign of inattention. Further, the subsequent questions and dropdown options, which rely on the wage being input correctly, would have been reflected nonsensically.

Within the corrected sample, responses reflect comprehension, as the median observation is $w = 0$, which indicates that the respondent is indifferent between the default and alternate jobs. This finding is consistent with expectations under comprehension, as many sets of job offers differ on only one or two of the five job traits, some of which are not likely to matter at all for respondents.

In Appendix [A](#), I show that my results are similar when using the full sample rather than the restricted sample.

Figure 1. Willingness to Pay Distribution in Inattention-Corrected Sample



Notes: Graph reflects 2,556 observations total across 639 respondents in the inattention-corrected sample. A increase of 2.5% reflects that the respondent reported requiring 102.5% of their current wage (viewed nominally in terms of their reported wage) in order to accept Job B. A decrease of 2.5% reflects that the respondent reported requiring 97.5% of their current wage (viewed nominally in terms of their reported wage) in order to accept Job B. The median observation of 0% reflects indifference between Job A and Job B.

4.3 Main Findings

To account for significant differences based on gender and political views, I divide the sample into six smaller samples, combinations of men and women, and left, center, or right political views. In each of the six samples, I regress the wage differential between the alternate and default jobs on each of the job traits as in Equation 2. In Table 4, the asymmetry of the coefficients for a given trait reflects higher willingness to pay in the form of forgoing a pay raise, as people are much more willing to forgo a pay raise than to take a pay cut – in line with previous evidence in the literature on downward wage rigidity (Kaur, 2019).

Results from the survey show that people on both sides of the political spectrum have a significantly nonzero willingness to pay to work for or to avoid working for a company that offers either of the two abortion-related amenities: either an abortion-related reimbursement

policy or management donations to support abortion access. Management donations to local nonprofits tend to matter less or not at all across the board, with the exception of left-leaning women, who require a significant wage premium of the alternate job when it does not donate to local nonprofits, but the default job does.

Table 4. Willingness to Pay for Various Amenities

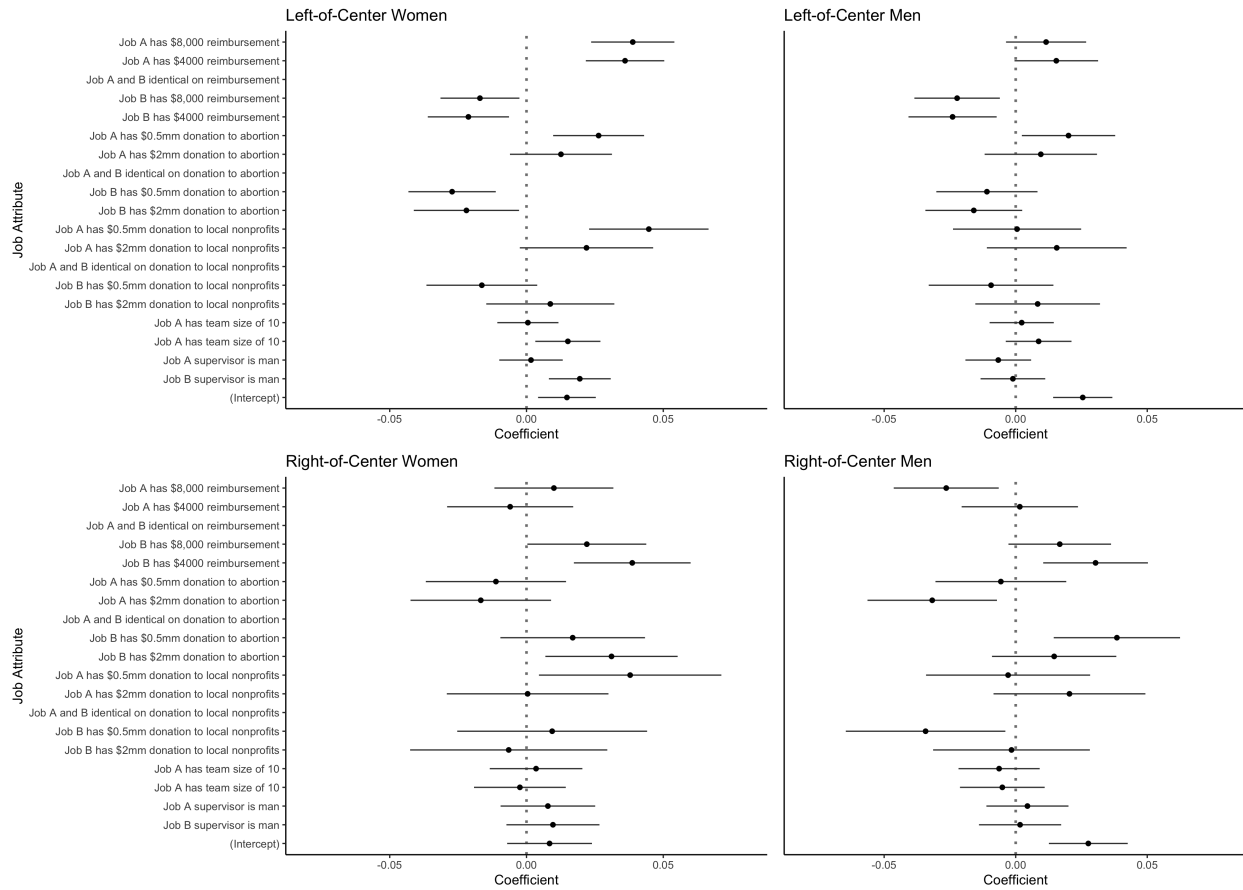
	Left		Center		Right	
	Men	Women	Men	Women	Men	Women
(Intercept)	0.0252*** (0.0057)	0.0154*** (0.0054)	0.0010 (0.0107)	0.0062 (0.0112)	0.027*** (0.0076)	0.0088 (0.0079)
<i>Reimburse</i> _{def}	0.0135** (0.0061)	0.0374*** (0.0058)	0.0188* (0.0109)	0.0123 (0.0128)	-0.014* (0.0082)	0.0015 (0.0087)
<i>Reimburse</i> _{alt}	-0.0228*** (0.0064)	-0.0194*** (0.0058)	0.0073 (0.0114)	0.0029 (0.0132)	0.0241*** (0.0079)	0.0297*** (0.0085)
<i>DonAbort</i> _{def}	0.0161** (0.0073)	0.0202*** (0.0068)	0.0224* (0.0126)	0.017 (0.0143)	-0.018* (0.0095)	-0.0136 (0.0098)
<i>DonAbort</i> _{alt}	-0.0134* (0.0072)	-0.0249*** (0.0067)	0.0202 (0.0146)	0.0147 (0.0149)	0.0277*** (0.0092)	0.0245** (0.0097)
<i>DonLocal</i> _{def}	0.0068 (0.0090)	0.0344*** (0.0082)	0.001 (0.0158)	0.0047 (0.0171)	0.0087 (0.0108)	0.0157 (0.0112)
<i>DonLocal</i> _{alt}	-0.0007 (0.0084)	-0.005 (0.0078)	-0.0272* (0.0154)	-0.0151 (0.0181)	-0.018* (0.0109)	0.0044 (0.0125)
<i>SupervisorMan</i> _{def}	-0.0062 (0.0063)	0.001 (0.0059)	0.0301*** (0.0110)	-0.0098 (0.0127)	0.0043 (0.0079)	0.009 (0.0087)
<i>SupervisorMan</i> _{alt}	-0.0011 (0.0062)	0.0196*** (0.0057)	0.0145 (0.0111)	0.0146 (0.0125)	0.0011 (0.0079)	0.0113 (0.0085)
<i>TeamTen</i> _{def}	0.0025 (0.0062)	-0.0001 (0.0057)	0.0153 (0.0111)	0.0188 (0.0134)	-0.0058 (0.0078)	0.0024 (0.0086)
<i>TeamTen</i> _{alt}	0.0087 (0.0063)	0.0139** (0.0060)	0.0156 (0.0111)	0.0104 (0.0120)	-0.0054 (0.0082)	-0.0035 (0.0084)
Observations	568	696	176	192	404	440

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

Following the regression in Equation 1, I show that the magnitude of willingness to pay is not driven by the amount of reimbursement policy or donation, but rather whether the donation or reimbursement is present at all. In Figure 2, we can see that the coefficients appear to come in pairs, an indication that there is no significant difference between the

willingness to pay for a \$4,000 vs. \$8,000 reimbursement policy or \$500,000 vs. \$2,000,000 donation, regardless of gender or political view. Thus, to simplify interpretation in this paper, I focus on the regression outlined in Equation 2 for the remainder of the results section, which focuses on the binary effect of whether a job trait is present.

Figure 2. Five-Indicator Specification:
Willingness-to-Pay as % of Reported Wage



Notes: Graphs use inattention-corrected sample of 639 respondents.

Abortion-related travel reimbursement policy — The coefficient on $Reimburse_{def}$ suggests that when the alternate job does not have an abortion-related travel reimbursement policy and the default job does, left-of-center man respondents on average demand a 1.35% wage increase to accept the job without the reimbursement policy, while left-of-center woman

respondents on average demand a 3.74% wage increase, more than double that of men. Put differently, if given two otherwise identical job offers, a left-of-center man respondent on average would need to be paid 1.35% more for the job that does not have the reimbursement policy. On the margin, valuing the policy as 1.35% of income suggests that a left-of-center male respondent needs to be earning an annual income of around \$300,000 ($\$4,000/1.35\%$) or higher in order to value a \$4,000 reimbursement policy as its equivalent cash-based compensation, and around \$600,000 or higher for an \$8,000 policy. On average, center man respondents place a similar premium on the reimbursement policy, demanding a 1.88% wage increase to accept the job without the reimbursement policy. Surprisingly, center women in the sample do not have a significant willingness to forgo a pay raise. This result is potentially due to a small sample size. One possible explanation is that men in the center sample are marginally more supportive of abortion than the women, with 59% of center men believing that abortion should be legal under most or all circumstances, compared to only 56% of center women. Future work should seek to understand whether this result is due to a small and skewed sample or indicative of a larger pattern among center men.

Similarly, the coefficient on $Reimburse_{alt}$ implies that when the alternate job has an abortion-related reimbursement policy and the default job does not, left-of-center man respondents are on average willing to take a 2.3% pay cut relative to their reported wage to accept the job with the reimbursement policy. Left-of-center women are on average willing to take a 1.9% pay cut to accept the job with the reimbursement policy. Given that the intercept for both left men and women is above zero, a clearer interpretation of this coefficient is that man and woman respondents are on average willing to reduce the pay raise they demand from a job by 2.3% and 1.9% respectively if the job has a reimbursement policy. Thus, though the coefficient on $Reimburse_{alt}$ has a greater magnitude for left men, we can see that women generally place a lower wage premium on the alternate job, with a lower intercept. Reluctance to take a pay cut is evident here, as all center respondents have an insignificant willingness to pay when the alternate job has the reimbursement policy and the

default does not, i.e. they still require the alternate job to provide a wage equal or higher to their reported wage, despite the added benefit of a reimbursement policy.

Beyond absolute magnitude, this finding suggests that left-of-center respondents on average place a higher value on the reimbursement policy than more moderate respondents.

For the abortion-related amenities, the reimbursement policy and the management donations to support abortion access, the coefficients are flipped for the right-of-center sample, in line with expectations. In other words, the average right-of-center respondent is willing to pay a premium in order to *avoid* working at jobs that have reimbursement policies or abortion access donation policies. The aversion to pay cuts is similarly evident in the right-of-center sample.

More precisely, the coefficient on $Reimburse_{def}$ implies that when the default job has an abortion-related travel reimbursement policy, right-of-center man respondents on average are willing to take a 1.40% pay cut (or, more strongly, forgo a 1.40% pay raise) to work at the job that does not have such a policy. However, right-of-center women in this sample place an insignificant discount on the job that does not have such a policy, implying an insignificant willingness to take a pay cut or *reduce an expected pay raise* in order to avoid working at a company with a reimbursement policy. In other words, though the alternate job would allow the respondent to work at a job that does not offer a reimbursement policy, respondents on average still demand to be paid at least the same as their current wage.

The coefficient on $Reimburse_{alt}$ implies that when the alternate job has a reimbursement policy, but the default job does not, right-of-center male respondents would demand on average a 2.41% wage increase in order to accept the job with a reimbursement policy, while right-of-center woman respondents would demand on average a 2.97% wage increase.

Management donations to support abortion access — On average, right-of-center respondents express a dislike for jobs where management donates to support abortion access similar to their dislike of the reimbursement policy. The coefficient on $DonAbort_{def}$

suggests that when the default job has management that donates to support abortion access, right-of-center man respondents on average are willing to take a 1.80% pay cut (or, more clearly, forgo a 1.80% pay raise) to work at the job whose management does not donate to support abortion access. Similarly, the coefficient on $DonAbort_{alt}$ implies that when the alternate job donates to abortion access and the default job does not, right-of-center man respondents on average demand a 2.77% wage increase to work at the job that donates to abortion access.

Similar to their preferences on the reimbursement policy, women in the right-of-center sample have an insignificant willingness to reduce their wage premium (or, more weakly, take a pay cut) for the alternate job when it does not donate to abortion access, but the default does.

We see a similarly surprising phenomenon among center man respondents in regard to donations to abortion, where the coefficient on $DonAbort_{def}$ implies that when the default job has management that donates to support abortion access, right-of-center man respondents on average demand a 1.61% pay increase in order to accept the job that does not donate to support abortion access. Center men in this sample do not have a significant willingness to reduce an expected wage premium (or, more weakly, take a pay cut) in order to work at a company that donates to support abortion. Center women in this sample, however, have both an insignificant willingness to take a pay cut (or *reduce an expected pay raise*) in order to work at a company that donates to abortion and an insignificant wage premium expected to work at a company that does not donate to abortion.

The coefficients on the variables in the pairs $Reimburse_{def}$ and $DonAbort_{def}$ and the pair $Reimburse_{alt}$ and $DonAbort_{alt}$ are not significantly different for left-of-center men in the sample, which suggests that these respondents on average treat the reimbursement policy and donations to abortion access as similar. This finding suggests that both the reimbursement policy and the donation are valued as signaling mechanisms for men.

Management donations to support local nonprofits — The remaining job amenities show relatively less significance, though some samples across the political spectrum are willing to pay a nonzero premium to work at a job that is donating to local nonprofits. The coefficient on $DonLocal_{def}$ suggests that left-of-center woman respondents on average demand a 3.44% wage increase in order to work at the job that does not donate to local nonprofits "such as food banks and education programs". Respondents from all other samples are on average indifferent under this scenario. However, the coefficient on $DonLocal_{alt}$ suggests that right-of-center man respondents are on average willing to reduce the pay raise they demand of the alternate job by 1.80% if it donates to local nonprofits, while center man respondents are on average willing to reduce the pay raise they demand of the alternate job by 2.72% if it donates to local nonprofits. Respondents across both left-of-center men and women, as well as center women and right-of-center women, do not show a significant willingness to reduce an expected pay raise by (or, more weakly, take a pay cut of) any amount.

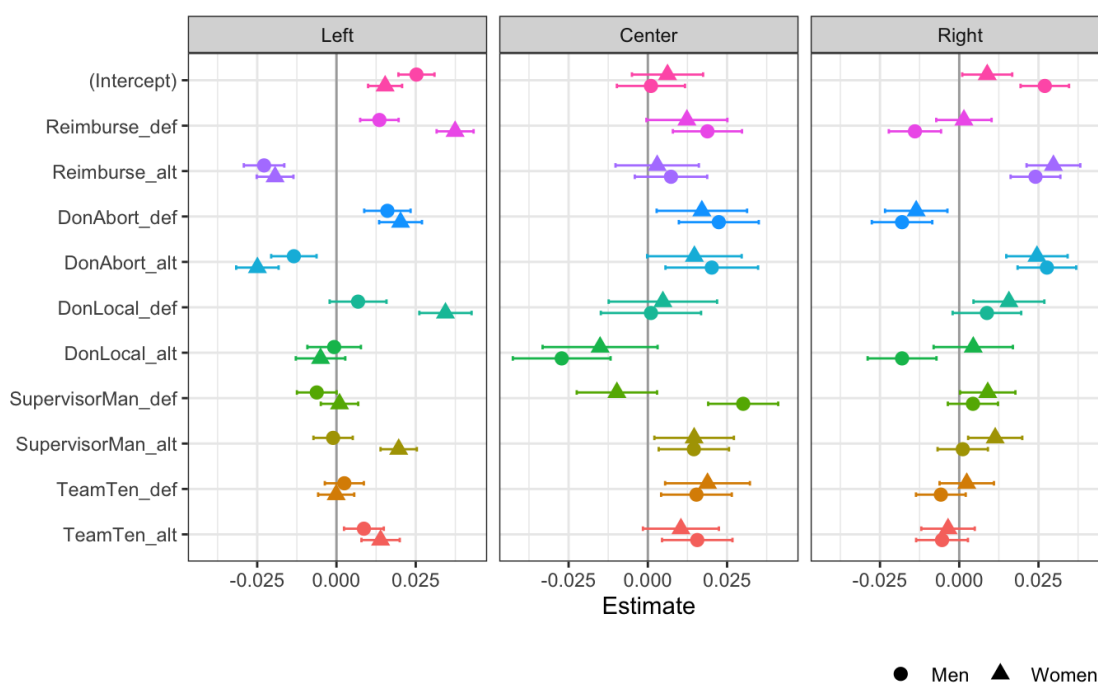
Finally, center men yield one more surprising result, with the coefficient on $SupervisorMan_{def}$ implying these respondents on average demand a 3.01% wage premium of the alternate job, the job with with a woman for a supervisor instead of a man. Left-of-center woman respondents also have some preference relating to the masking amenities, namely preferring on average jobs where the supervisor is a woman and where the team size is larger (10 vs. 5). The coefficient on x_42 indicates that left-of-center women respondents on average demand a 1.96% wage premium of the alternate job when it has a man for a supervisor instead of a woman – a preference for working under woman supervisors. The coefficient on $TeamTen_{alt}$ indicates that left-of-center women respondents on average demand a 1.39% wage premium of the alternate job when it has a team size of 10 instead of a team size of 5 – a preference for working under smaller teams.

These differences in willingness to pay across gender and political spectrum are summarized by the coefficient plots in Figure 3, wherein the opposite directions for the coefficients

on abortion-related amenities are evident in the left and right samples.

Further, Figure 3 makes evident that there are no significant differences between the preferences of men and women within each sample, except in the cases of $Reimburse_{alt}$, the indicator of whether only the default job has the reimbursement policy. There are also significant differences between men and women in the preferences for supervisor gender in the left and center samples, and management donating to local nonprofits in the left sample.

Figure 3. Coefficient Plot of Willingness-to-Pay as % of Reported Wage



Notes: Plot uses inattention-corrected sample of 639 respondents.

4.4 Reproductive-Age Women

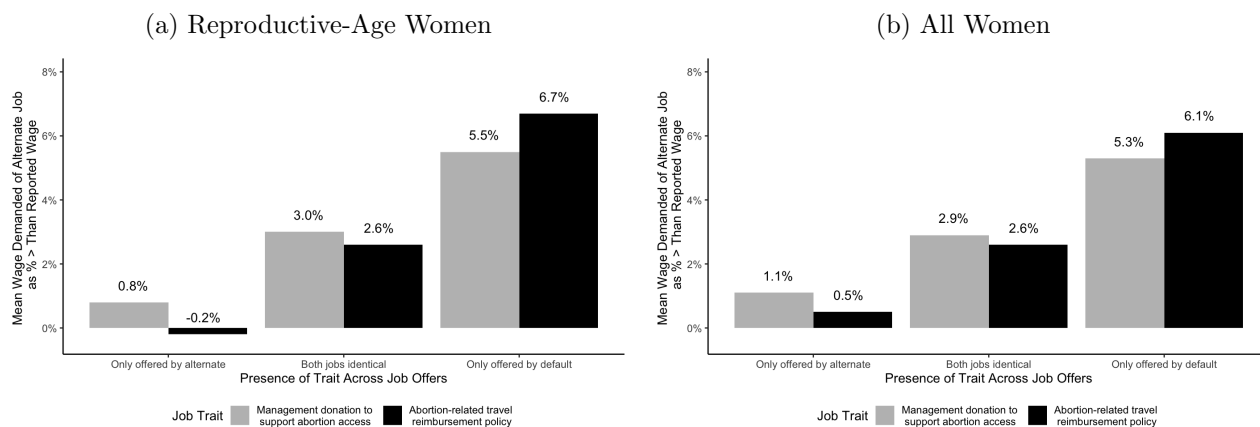
A population of greater interest is women of reproductive age, which I define as women aged 15–44. Here, I choose to focus on the age range of 15–44 because the chances of a woman becoming pregnant naturally by 45 are extremely low ([American Congress of Obstetricians and Gynecologists, 2023](#)). Because Prolific only allows respondents who are aged 18 and older, the age range in this sample is limited to 18–44.

Women of reproductive age are the most likely to benefit directly from the reimbursement

policy, and thus should place the highest value on the policy. In Figure 4, for left-of-center women, as the default job goes from not having the reimbursement policy (donations to abortion access) to having the policy, the mean wage increase required to accept the alternate job increases.

However, left reproductive-age women have only a marginally higher willingness to pay than all left women. Further, it is possible that this higher WTP is driven by the fact that the reproductive-age-women in this sample are more pro-abortion, with 92.5% of left reproductive-age women believing that abortion should be legal under most or all circumstances, compared to 88.5% of all left women. If respondents believe that the reimbursement policy offers direct monetary benefit, then it is reproductive-age women who are most likely to take up this benefit and thus should find the most value in the policy. However, left reproductive age women do not appear to find more value in the policy. The insignificant difference between the WTPs for left reproductive-age women and all left women thus further validates the hypothesis that the value associated with the reimbursement policy is driven overwhelmingly by signaling.

Figure 4. Willingness to Pay Among Left-of-Center Women



Notes: Graphs reflect a sample of 134 left reproductive-age-women of a total of 174 left women.

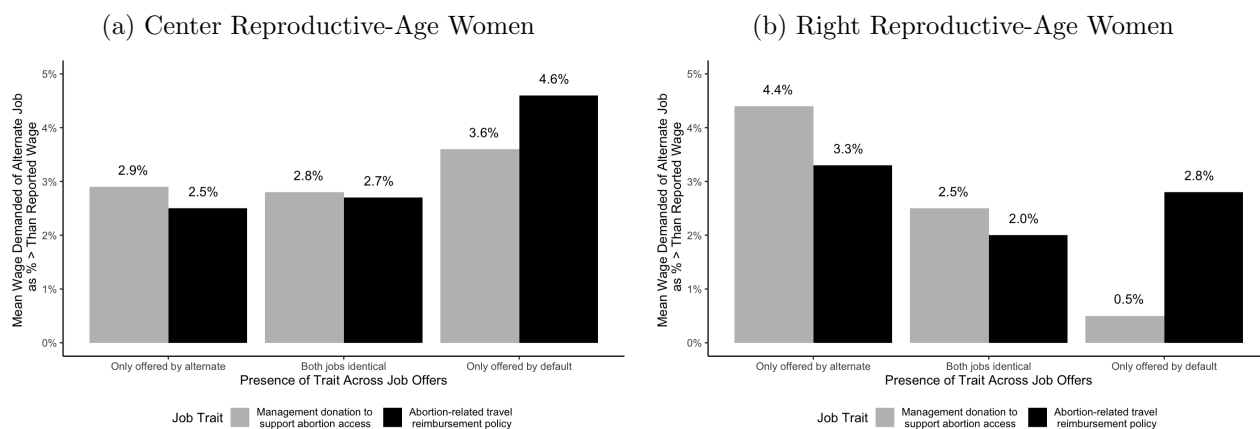
Indication of signaling is also evident among center reproductive age women, who have a similar willingness to pay across the reimbursement policy and management donations to

support abortion access. As the default job "gets better" in the sense that it becomes the only job to offer either the donations or the reimbursement policy, respondents on average demand marginally higher wages of the job that does not offer the donations or reimbursement. However, a surprising finding occurs among right-of-center reproductive-age women, who appear not to demonstrate a dislike for the reimbursement policy, in contrast to the overall right-of-center sample. When the reimbursement policy is only offered by the default job, right reproductive age women still demand a 2.8% wage increase of alternate job, appearing to express some preference for the job with the reimbursement policy. When the reimbursement policy is only offered by the *alternate* job, right reproductive age women demand a similar wage increase of 3.3% of the alternate job, here expressing some preference for the job *without* the reimbursement policy. This finding suggests that other job traits may be influencing right reproductive age women's valuation of the job offers. In this sample, right reproductive age women neither strongly dislike nor strongly like the reimbursement policy. Future work should seek to better understand right reproductive age women's true preferences.

In contrast, right reproductive women have a relative dislike for management donations to support abortion access. As the alternate job "gets better" in the sense that it goes from offering to not offering management donations to abortion access, right reproductive women demand a lower wage of the alternate job. This pattern is indicated by the declining gray bars from left to right in (b) of Figure 5. When only the alternate job offers management donations, right reproductive age women on average demand a 4.4% wage increase of the alternate job, greater than the 3.3% wage increase demanded of job with only the reimbursement policy. Put differently, right reproductive age women would be willing to forgo on average a 4.4% wage increase to work at a job without management donations to abortion, but are only willing to forgo on average 3.3% wage increase to work at a job without a reimbursement policy. When only the default job offers management donations to support abortion access, right reproductive age women on average demand a 0.5% wage increase of the job without management donations. Again, there is evidence that other job

traits are influencing respondents' valuations. Right reproductive age women also do not dislike the donations enough to take a pay cut on average, likely due to aversion to pay cuts. However, they evidently prefer when the alternate job does not offer management donations, demanding a much higher wage increase of jobs with this trait (4.4%) than jobs without (0.5%).

Figure 5. Willingness to Pay Among Reproductive-Age Women



Notes: Graphs reflect samples of 35 center reproductive-age women and 55 right reproductive-age women.

4.5 Substitution

If the value of a reimbursement policy comes exclusively from the associated signaling that the employer supports abortion access, then we might see that respondents view management donating to support abortion access as equivalent to a offering a reimbursement policy. In this section, I investigate whether management donating to support abortion access acts as a substitute for the reimbursement policy. If such substitution exists, a respondent should demand the same wage of two jobs, if one job has a reimbursement policy and the other has donations to support abortion access. In Figure 6, I consider the observations where *only the default job offers the reimbursement policy*. The left column represents observations where only the default job offers the reimbursement policy and only the alternate job offers management donations to support abortion access. Here, we see that left man respondents

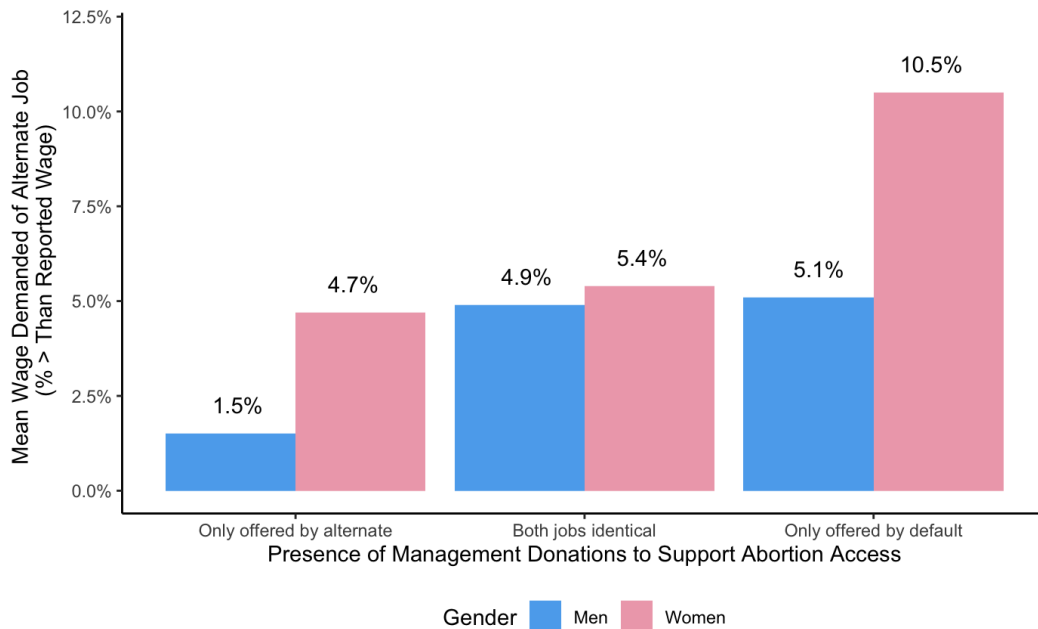
demand a 1.5% wage increase of the job with only management donations and no reimbursement. This suggests that left men still have a preference for the job with the reimbursement policy, but the preference is slight. In other words, management donations to abortion access are viewed as a near-perfect substitute for the reimbursement policy among left men in this sample. There are three other scenarios represented by the middle and right columns of Figure 6: in addition to the default job offering reimbursement, both jobs offer the management donations; both jobs do not offer the donations; and only the default job offers the donations. Under all three scenarios, left men on average demand a 5% wage increase of the alternate job. This result suggests that, for left men, there is no incremental value added to a job when it has both the reimbursement policy and management donations – further supporting the conclusion that management donations and the reimbursement policy are substitutes. Thus, for left men, the value of reimbursement policy likely comes from its associated signaling.

For left women, there is also evidence of substitution, but management donations are not a perfect substitute for reimbursement, suggesting that left women believe they derive some direct utility from a reimbursement policy beyond signaling. When the default job offers both the reimbursement policy and management donations to support abortion access, left women on average demand a 10.5% wage increase of the job with neither the donations nor the reimbursement – a clear preference for the job *with* the abortion-related job traits. When only the default job offers reimbursement, and only the alternate job offers donations to support abortion access, respondents still prefer the job with reimbursement. However, the wage premium on the alternate job drops significantly when the alternate job offers management donations or neither job offers donations. In other words, if the two jobs differ only on reimbursement, i.e. the alternate job does *not* offer reimbursement, left women only demand on on average a 4.7% to 5.4% wage increase of the alternate jobs. This result suggests that management donations are a partial substitute for the reimbursement policy. About half of the value of a reimbursement policy comes from signaling (5%), while the other half of the value is unique to the reimbursement policy.

It is possible that this value is attributed to signaling generated exclusively by the reimbursement policy. For example, left women respondents may believe the reimbursement policy is a more meaningful signal, perhaps because they believe that a donation to support abortion access will have negligible impact, or because they believe a donation to support abortion access is a stronger political statement for an employer to make, and they may not like that. However, the result that left men view donations and reimbursement as near-perfect substitutes suggests that the additional value generated by the reimbursement policy for left women is likely due to direct utility.

Put differently, the survey suggests that left women, in addition to signaling, believe they derive some direct monetary benefit or utility from a reimbursement policy that men do not, i.e. left women think there is a chance they may take up the policy.

Figure 6. Substitution Effects of Abortion-Related Traits Among Left Respondents

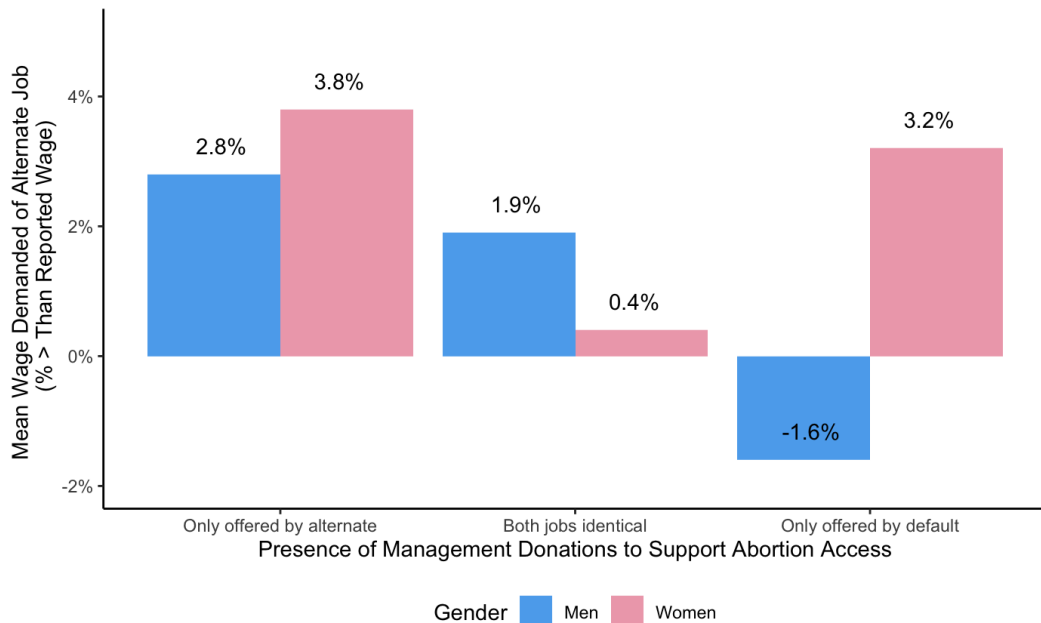


Notes: Graphs reflect observations of sets of job offers shown to left-of-center respondents where *only the default job has reimbursement policy*. There are 177 observations of left women and 144 observations of left men.

Substitution among right respondents is less evident. Right men in the sample express a clear and stronger dislike for management donations relative to the reimbursement policy.

When only the default job offers the reimbursement policy and only the alternate job offers donations, right men in the sample prefer the job that has a reimbursement policy. As in Figure 7, right men are on average willing to forgo a 2.8% wage increase in order to work at the job with a reimbursement policy and avoid the job with management donations to support abortion access. When only the default job offers both the reimbursement policy and management donations to abortion access, right men are willing to take a 1.6% pay cut in order to work at the job that does not express views on abortion. The stronger dislike for management can likely be explained by the possibility that right-of-center respondents view management donations as a stronger declaration by their employer of political beliefs. They may disagree with these beliefs, or simply dislike that management is making political statements at all. This dislike is more unclear among right women in the sample, and future work should focus on discerning the true preferences of right women, or confirming indifference or ambiguity.

Figure 7. Substitution Effects of Abortion-Related Traits Among Right Respondents



Notes: Graphs reflect observations of sets of job offers shown to right-of-center respondents where *only the default job has reimbursement policy*. There are 104 observations of right women and 94 observations of right men.

5 Discussion

5.1 A Matter of Signaling?

Results from the survey support the hypothesis that employees across the political spectrum and genders place a nonzero value on both an abortion-related travel reimbursement policy and management donations to support abortion access. For both left and right respondents, a firm’s corporate social performance matters enough that they demand lower or higher wages, respectively, of jobs that offer such policies. Moreover, corporate social performance is generally only significant when it comes to the issue of abortion, with respondents across the board placing an insignificant value on management donations to local nonprofits. This results suggests that respondents care more strongly about the issue of abortion than nonpartisan issues. Left respondents on average view the issue of abortion being brought into the workplace as a positive. Future work should seek to understand if this result is due to the proximity of the survey execution to the *Dobbs v. Jackson* decision in 2022, such that abortion is more at the top of mind or discussed more widely in media than general nonpartisan issues.

But the value of a reimbursement policy is not always entirely attributed to signaling. Left women in the sample find the highest value in a reimbursement policy, on average willing to forgo a 3.74% wage increase or take a 1.94% pay cut to work at a job with a reimbursement policy. As discussed in Section 4.5, part of this value does comes from the associated signaling. Indeed, for left men in the sample, management donations to support abortion access and the reimbursement policy are near-perfect substitutes, suggesting that men find signaling value in the abortion-related traits and are willing to pay some nonzero amount for them. We can interpret left men’s willingness to pay as the signaling value of a reimbursement policy. The difference between left men and women’s WTP can then be interpreted as the monetary value of a reimbursement policy for women. Based on regression results in Table 4, left men are on average willing to forgo 1.35% pay raise to work at a job

with a reimbursement policy, indicating that left women are on average willing to forgo a 2.39% (3.74% - 1.35%) pay raise to work for a job with a reimbursement policy exclusively due to its expected monetary value.

On the margin, a value of 2–4% of a respondent’s wage implies that, on average, in order for a respondent to value a \$4,000 reimbursement policy as its cash compensation equivalent or more, the respondent must be earning \$100,000–\$200,000 or more. Further, this \$4,000 value largely does not come from the monetary aspect of the reimbursement, but from the policy’s associated signaling of values. This income range is well-aligned with the types of firms that were quickest to announce such policies, namely technology firms whose employees are predominantly highly-educated and high-earning. In a technology firm with predominantly left-leaning employees, it is likely optimal for a firm with highly paid employees to offer this healthcare benefit in an explicit manner, as this could reduce labor costs (or increase wages without increasing labor costs).

More broadly, nonzero willingness to pay for abortion-related reimbursement policies and donations to support abortion access suggests that offering one or more of these attributes as a form of noncash compensation could be optimal for a firm. Given that most employees in the firm would not actually make use of the reimbursement policy, the firm could potentially offer the policy to employees as noncash compensation at little to no cost. Since larger donations and policy amounts have little effect on willingness to pay, firms should always offer the lower amount, if the objective is to minimize costs. While expected donation size might scale with the size of the firm, it may be clear that offering the lesser reimbursement policy, typically \$4,000, is sufficient for signaling – the main driver of WTP. Further, right respondents express a greater dislike for the management donations to support abortion access, while left respondents express a greater like for the reimbursement policy. Thus, if the firm is to offer an abortion-related amenity at all, the reimbursement policy may be a better choice across the board.

Still, firms that offer reimbursement policies may have to offset the dislike for the policy

that employees who do not support abortion have by offering a slightly higher compensation.

To consider optimal firm behavior, we should evaluate the breakdown in demographics of employers' candidate pools and the likelihood of an employee actually taking up the abortion-related travel reimbursement policy (and thus the actual cost to employers). If an employee's willingness to pay for a reimbursement (or management donations) is relatively high, and enough of the employer's candidates or employees identify as liberal, it could make financial sense for the firm to offer such amenities. Below, I offer an initial analysis based on the findings of the survey.

5.2 Optimal Firm Behavior

Assuming that a firm seeks to minimize its costs, I offer a back-of-the-envelope model to determine when it makes sense for a firm to offer a reimbursement policy.

Table 5. Key Parameters in Cost-Benefit Analysis

Parameter	Description
$a > 0$	the average wage of an employee receiving benefits at the firm
$r > 0$	the cost of abortion policy
$0 < t < 1$	the take rate of abortion policy, i.e. the percent of eligible employees who elect to use the policy
$0 < \ell < 1$	the fraction of employees who are liberal, such that $(1 - \ell)$ represents the fraction of employees who are conservative
$0 < w_c < 1$	the average wage differential needed to compensate conservative employees the amount that they dislike a reimbursement policy
$0 < w_\ell < 1$	the average wage differential viewed as equivalent to the value of the reimbursement policy by liberal employees
$s > 0$	the average cost of replacing an employee who is unable to get an abortion and instead leaves on maternity leave

The total cost of offering a reimbursement policy is given by

$$Total\ Cost = \frac{r}{a}t + (1 - \ell)w_c - \ell w_\ell - \frac{s}{a}t \quad (3)$$

such that the cost of the abortion policy and the cost of replacement are represented in

terms of the average employee wage, a . The firm incurs the full cost of the abortion policy based on the take rate. Typically, a firm pays a flat per member fee for a health insurance policy, regardless of if the employee uses the policy; here, we simplify our assumptions and consider the fee negligible relative to average wage. Additional compensation must be paid to employees who dislike the policy, given by $(1 - \ell)w_c$. Because wage increases may have to be given to all employees across the board, this term alternatively could be represented by w_c . However, the reimbursement policy also has a cash compensation equivalent for employees who like the policy. Since these are wages that the firm does not have to pay, I consider them a reduction in costs. I assume some employees, without the policy, would not have gotten an abortion. The firm also saves on costs having to replace employees who, because they do not get an abortion, go on maternity leave or leave the company altogether. There is likely some $t_s < t$, since some fraction of employees who would like an abortion will still get an abortion, regardless of if the policy is offered by the firm. However, for the purposes of this calculation, we assume $t_s = t$.

I solve for $Total\ Cost < 0$ in terms of ℓ to find the breakeven point, the fraction of pro-abortion employees in a firm at which offering the reimbursement policy becomes optimal, i.e. it generates a negative cost (positive profit):

$$\ell^* > \frac{\frac{r}{a}t + w_c - \frac{s}{a}t}{w_\ell + w_c} \quad (4)$$

I model a conservative base case scenario similar to that of a high-paying firm, such that $r = \$4000$, $t = 0.01$, $w_c = 0.035$, $w_\ell = 0.0135$, $s = \$5,000$, and $a = \$80,000$. Using results from Table 4, I set the dislike, $w_c = 0.0297$, the maximum of the absolute values of the *Reimburse* coefficient estimates for the right sample. I set the like, $w_\ell = 0.0135$ as the minimum of the absolute values of the *Reimburse* coefficient estimates for the left sample. Under this scenario,

$$\ell^* > \frac{\frac{4000}{80000}0.01 + 0.035 - \frac{5000}{80000}0.01}{0.0135 + 0.0297} \approx 0.685 \quad (5)$$

such that at least 68.5% of such a firm’s employees should support abortion in order for offering the policy to be profitable. Since w_c is likely lower for right women, and w_ℓ is likely higher for left women, the breakeven fraction of pro-abortion employees is likely lower than 68.5%.

In an alternate scenario, for example, setting $w_c = 0.014$ and $w_\ell = 0.0374$, the minimum dislike and maximum like given by the *Reimburse* coefficients in Table 4, we have $\ell^* > 27.0\%$, such that only 27.0% or more of employees need to support abortion in order for the policy to be optimal.

In the inattention-corrected sample of 639 respondents, 63.4% of respondents believe that abortion should be legal under most or all circumstances. Larger, national polling in 2022 suggests that the percent of Americans who believe abortion should be legal under most or all circumstances is around 61% ([Pew Research Center, 2022](#)). This pro-abortion sentiment is slightly more pronounced among the college-educated, with around 66% of college-educated Americans believing abortion should be legal under most or all circumstances ([Pew Research Center, 2022](#)). Given the upper bound of $\ell^* = 68.5\%$, results suggest that it is likely indeed optimal or low cost for firms with mostly liberal, highly-educated employees (such as technology firms) to offer abortion-related reimbursement policies. However, it may not be optimal for other firms, whose employee and candidate pools skew more towards anti-abortion views, or for whom there is a substantial fraction of employees who are strongly against abortion. Given that the reimbursement policy is only relevant in abortion-restricted states, typically with larger conservative populations, it may indeed be more costly to offer the policy than not.

In general, since the cost of an abortion policy and the cost of replacing an employee is relatively low compared to the average wage, ℓ^* is most sensitive to the values of w_c and w_ℓ .

ℓ^* is small when pro-abortion employees like the policy more than anti-abortion employees dislike the policy. Results from this survey offer insight into the approximate nonzero value of a reimbursement policy as a percent of an employee's wage. Future work should confirm these results and attempt to narrow the range of valuation.

6 Conclusion

In this paper, I conduct a paired conjoint survey with forced choice with 727 working-age individuals living in abortion-restricted states, recruited from the Prolific platform. I elicit respondents' preferences in regards to abortion being supported by their workplace. Specifically, the experiment attempts to distinguish between an abortion-related reimbursement policy's signaling value and the actual value to employees. Among the inattention corrected sample of 639 respondents, I find that individuals who are left-of-center and right-of-center place a significant nonzero value on the reimbursement policy, regardless of gender. This value takes the form of willingness to forgo a small pay raise in order to work for or avoid a job with such a policy. In some cases, there is a significant willingness to take a pay cut as well, but the pay cut is very small. For left-of-center women, the reimbursement likely has additional value due to the direct utility of the policy – expectation that they might use the policy. Further, I find that respondents who do not support abortion have a greater dislike for when management donates to support abortion access than when an abortion-related travel reimbursement policy is offered. This finding can likely be explained by management donations being viewed as more overt political statement.

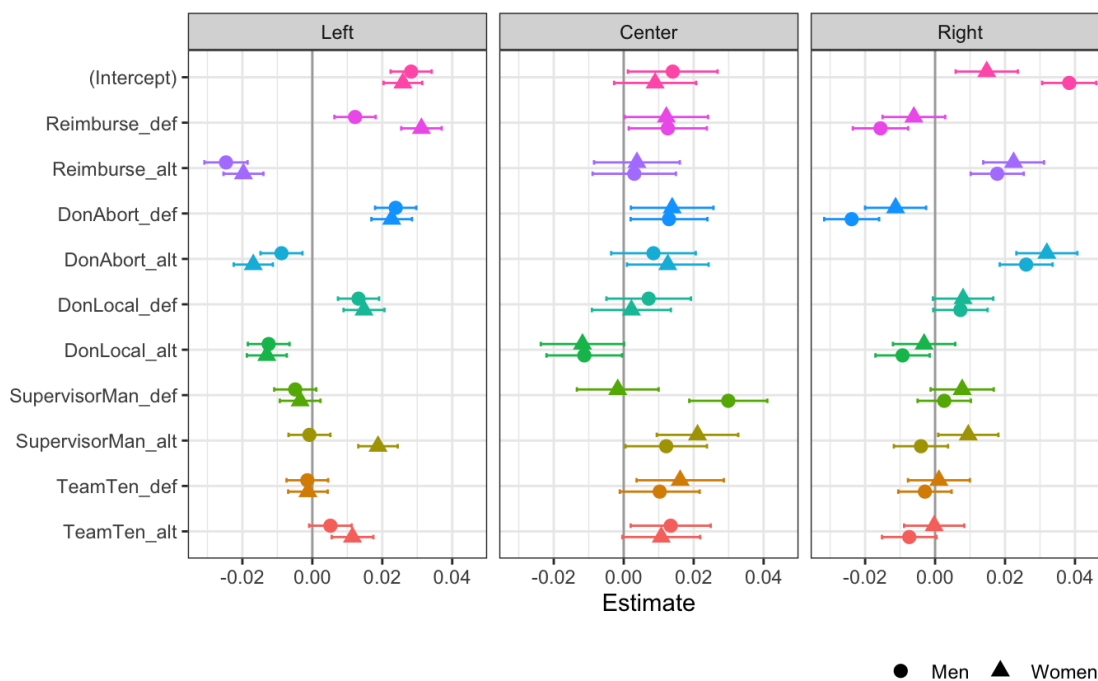
Given that both sides of the aisle care enough about the issue of abortion to pay, whether offering a reimbursement policy is optimal depends on both the share of employees or candidates who support abortion on and the relative magnitude of care between pro- and anti-abortion employees. Evidently, the topic of abortion has become an important signaling mechanism for employers. Stances on abortion, or lackthereof, may attract or turn away

talent. Regardless, for many firms it is likely not optimal to offer a reimbursement policy. Thus, private provision for abortion will not be a substitute for public provision in abortion-restricted states.

A Appendix One: Additional Results

In Figure B1, I plot the results of the regression in Equation 2 on the full, uncorrected sample of 727 respondents. In the left and right samples, there is a significant willingness to pay for the reimbursement policy and management donations to abortion, as in the inattention-corrected sample of 639 respondents described in the main findings.

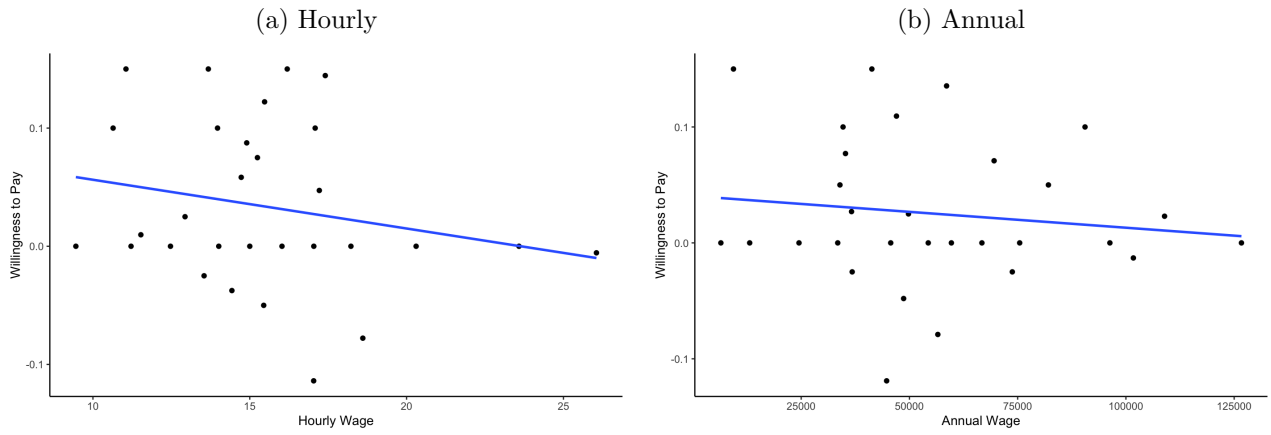
Appendix Figure B1. Coefficient Plot of Willingness-to-Pay as % of Reported Wage



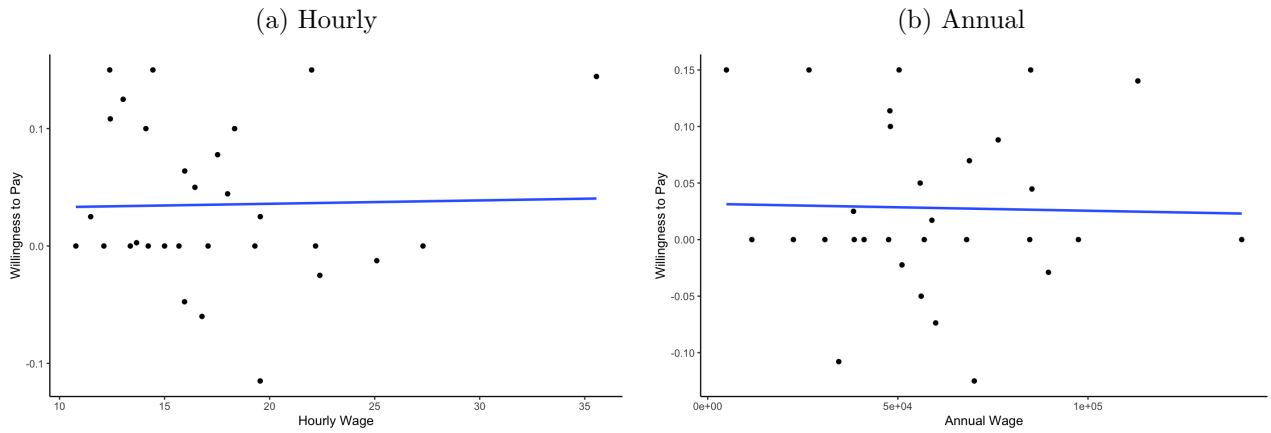
Notes: Plot uses full sample of 727 respondents.

In Figures B2 and B3, it is evident that that willingness to pay as a percent of income does not increase or decrease as income increases. The slight downward trend in the left sample is driven by the small sample size of respondents with high incomes.

Appendix Figure B2. Income vs. WTP for Left Sample



Appendix Figure B3. Income vs. WTP for Right Sample



B Appendix Two: Survey Questionnaire

The following questionnaire was given to respondents on Prolific.

1) Do you consent to participating in this study?

- Yes, I consent to participating in this study.
- No, I do not consent to participating in this study.

2) What is your Prolific ID? ¶ Please note that this response should auto-fill with the correct ID.

Respondents are then shown the following description and questions on the subsequent pages.

The below questions are about your primary job. If you have multiple jobs, think of the job in which you work the most hours or receive the most pay.

3) Which statement best reflects your current employment status?

- I am working a full-time job.
- I am working a part-time job.
- I am looking for a full-time job.
- I am looking for a part-time job.
- I am not working right now and I am not looking for work.
- None of these.

4) In the next question, we will ask you to report your income based on your $\{e://Field/current_last\}$ job. ¶ How would you like to report your income?

- I would like to report my hourly wage
- I would like to report my annual wage

5) At your \${e://Field/current_last} job, what \${e://Field/was_is} your \${e://Field/annual_hourly} (in \$) before tax? ¶ Please enter without commas.

6) At your \${e://Field/current_last} job, did you receive healthcare benefits?

- Yes, I received healthcare benefits from my employer.
- No, I did not receive healthcare benefits from my employer.

7) Do you have any children or plan to have children?

- I have children and I plan to have more children.
- I have children and I do not plan to have more children.
- I have children and I am unsure I plan to have more children.
- I do not have children but I plan to have children.
- I do not have children and I do not plan to have children.
- I do not have children and I am unsure if I plan to have children.

Respondents are then shown a landing page with the following instructions:

In this study, you will read about job offers with 5 different traits.

¶ These traits will be about:

- abortion-related travel reimbursement policies
- the gender of your supervisor
- financial support of reproductive health access
- the size of your team, and
- financial support of local nonprofits

To simplify job offers, each trait can take on one of two options. We will ask you about your preferences for jobs with these traits.

Respondents are then shown another landing page with the following instructions:

In the following questions, you will receive hypothetical job offers.

¶ Assume that each job is identical to your $\{e://Field/current_last\}$ job in all ways, except for the following 5 job traits shown below.

¶ Each job offer can take either option for each trait.

¶ Please take a minute to read through these job traits carefully.

Respondents are then shown a table with long-form and shorthand descriptions of each amenity. They are then shown three examples of how to answer under different scenarios, each on a separate page. Finally, they are directed to the main part of the survey

8)-11) Imagine that you are applying for a new job, and you have been offered two positions. Both positions are the same as your $\{e://Field/current_last\}$ job in all ways, and to each other, unless otherwise stated.

¶ Please read the descriptions below carefully.

¶ While some job traits may be the same across both positions, other traits may differ.

Respondents are then shown Job A and Job B in table format, each with five amenities and a final row for the hourly or annual wage.

What is the lowest salary Job B could pay you such that you would prefer to take Job B over Job A?

Respondents are then shown a dropdown that allows them to select a wage that reflects between 0.875 and 1.15 of their current wage in 0.025 increments.

12) Do you think abortions should be legal under any circumstances, legal only under certain circumstances or illegal in all circumstances?

- Legal under any circumstances
- Legal under most circumstances
- Legal under few circumstances
- Illegal under all circumstances

13) How do you identify your beliefs along the political spectrum?

Respondents are show a slider response from 1-5, where 1 is extremely liberal and 5 is extremely conservative.

C Appendix Three: Prolific Pilot Results

In the initial pilot done in November 2022, I use a sample of 20 liberal college students at Harvard College predominantly expecting to enter high-earning jobs.

I evaluate their willingness to pay based on an early version of the survey that asks respondents to choose between five sets of two job offers.

In this version of the survey, willingness to pay, w , can range from -10% to 10%, with response limited to 5% increments. The donation amount can range from \$500,000 to \$2,000,000, in increments of \$500,000. The reimbursement amount can range from \$4,000 to \$8,000, in increments of \$2000.

This early version of the survey was evaluated using an early version of the regression:

$$w = \beta_0 + \beta_1 r + \beta_2 m + \beta_3 g$$

where $r \in \{-1, 0, 1\}$ and similarly for m , g , where $r = Position1 - Position2$. In other words, 1 represents Position 1 having the amenity, 0 represents the amenities being the same in both position, and -1 represents Position 2 having the amenity. r represents the presence of the reimbursement policy, m represents whether management donates to support abortion access, and g represents whether management donates to local nonprofits.

A positive w indicates that, ceteris paribus, the respondent prefers the first position, and must be paid w more to accept the second position.

In the survey, respondents are asked to select a wage equal to income $(1 + w)$ for each set of two job offers. The survey is dynamic and reflects their actual wage increased (decreased) by w based on their entered hourly wage or annual income.

I do not look at any demographic factors, but it is fair to assume that most of the respondents in this sample are liberal, highly-educated, and high-income.

r represents the presence of an abortion-related travel reimbursement policy for Position 1 - Position 2, such that $r = 1$ indicates that only Position 1 has a reimbursement policy,

$r = 0$ indicates the two positions hold the same policy on reimbursement, and $r = -1$ indicates that only Position 2 has a reimbursement policy.

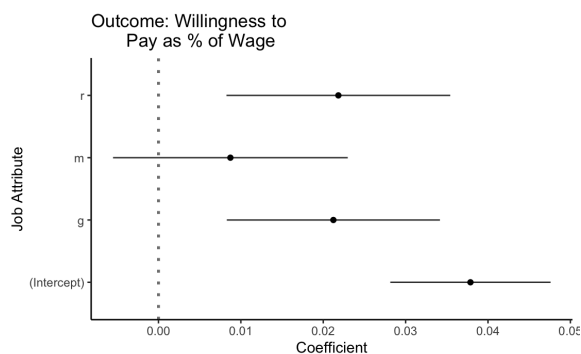
Similarly, m represents the presence of management donating to support abortion access for Position 1 - Position 2, and g represents the presence of management donating to local nonprofits for Position 1 - Position 2.

Directionally, I hypothesize that since this sample exclusively supports abortion, we should expect that if $r = 1$ and/or $m = 1$ and/or $g = 1$, w will increase, as this indicates that Position 1 has the extra respective benefit. For $w > 0$, this means that a respondent prefers Position 1, and must be paid an additional w to their current wage in order to accept Position 2. In other words, respondents are willing to forgo a pay raise of w in order to stay at the job that has the benefits of Position 1.

Similarly, we should expect that if $r = -1$ and/or $m = -1$ and/or $g = -1$, w will decrease. For $w < 0$, this means that a respondent prefers Position 2, and is willing to take a pay cut of $|w|$ to their current wage in order to work under Position 2 instead of Position 1, as this indicates that Position 2 has the extra respective benefit.

Among my sample of 20 liberal Harvard College students, on average, WTP increases when Position 1 has a given attribute and Position 2 does not, which suggests that people's willingness to forgo a pay raise in order to work under a noncash benefit such as donations or abortion-related reimbursement policy is nonzero.

Appendix Figure C1. Coefficient Plot



Here *r* represents the position has a reimbursement policy, *m* represents whether management donates to support abortion access, and *g* represents whether management donates to local nonprofits. A value of 1 represents that Position 1 has the amenity Position 2 does not, while a value of 0 indicates the two positions are the same, and a value of -1 indicates that Position 2 has the amenity while Position 1 does not.

When Position 1 has a reimbursement policy and Position 2 does not, respondents expect, on average, a 2.2% wage increase in order to compensate for the lack of reimbursement policy.

Similarly, when Position 1 donates to local nonprofits and Position 2 does not, respondents expect, on average, a 2.1% wage increase in order to compensate for the lack of donations.

C.0.1 Reimbursement Policy vs. Management Donations

Interestingly, the coefficient for management donating to support abortion access is not significant. Though the data is too preliminary to draw conclusions, this sample suggests that a reimbursement policy is either a more meaningful signaling mechanism for job seekers or job seekers find some additional value in the policy being a personal benefit, as opposed to a broad donation.

Importantly, the respondents in this sample all live in and urban area of Massachusetts, which has no restrictions on abortion and abortion centers within relatively close distance. This fact suggests that respondents have little to no use for an abortion-related travel reimbursement policy. Yet, even so, respondents were far more willing to forgo a pay raise to

work for a company that offered a reimbursement policy as opposed to donations to support abortion access.

Such a phenomenon can be explained by a couple of hypotheses. Firstly, it is possible that respondents irrationally view some personal benefit to having a reimbursement policy, which has an explicit nominal value that would go directly to them. Secondly, respondents may believe that donations to support abortion access are meaningless, and a reimbursement policy is a more meaningful way for companies to support their employees under abortion restrictions. Without further questions, however, it is unclear if we can discern which is the case.

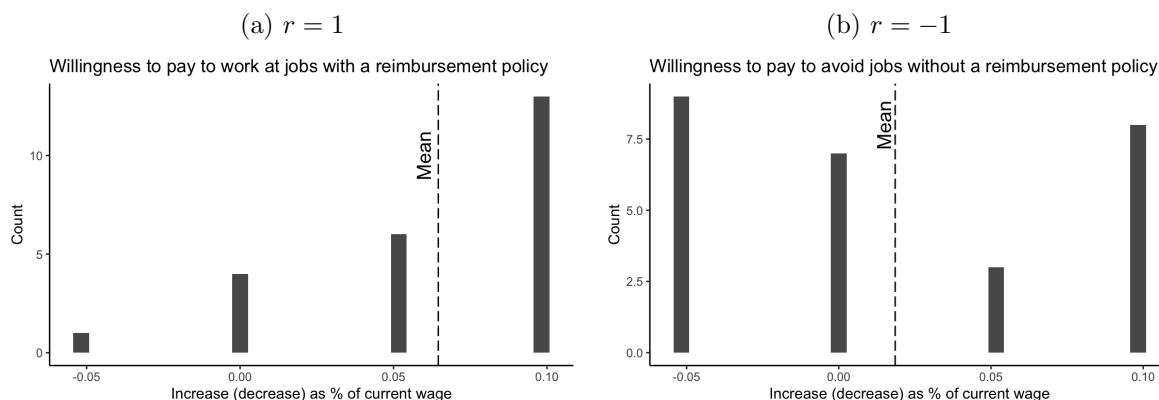
C.0.2 Miscomprehension

There is also clear evidence of some miscomprehension going on the sample, as the intercept should be much closer to 0 — when the two jobs are exactly identical, the respondent should select $w = 0$.

Importantly, we see that people are more willing to forgo a pay raise in order to work at a job with a reimbursement policy.

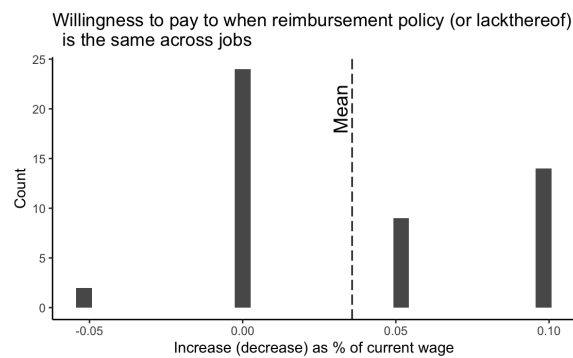
The sample mean willingness to pay to work at a job that has a reimbursement policy or to avoid working at a job that does not have a reimbursement policy is nonzero.

Appendix Figure C2. WTP for Abortion-Related Travel Reimbursement Policy



It is generally surprising that the mean WTP to avoid a job with a reimbursement policy is positive, as this indicates, on average, respondents must be paid an additional sum in order to avoid working at a job with a reimbursement policy. Outside of a portion of the sample miscomprehending the survey, one explanatory factor may be that men who support abortion may care less about the reimbursement policy and more about management's choice to donate to local nonprofits or abortion access.

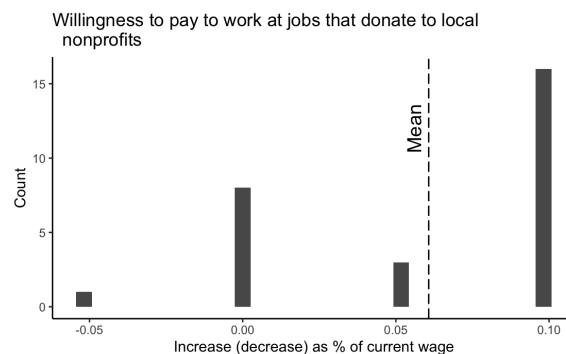
Appendix Figure C3. $r = 0$



Respondent's WTP for attributes other than the reimbursement policy must therefore also be nonzero.

People evidently also care about the other job attributes in the survey, as WTP when the reimbursement policy is the same across both positions is positive.

Appendix Figure C4. $g = 1$

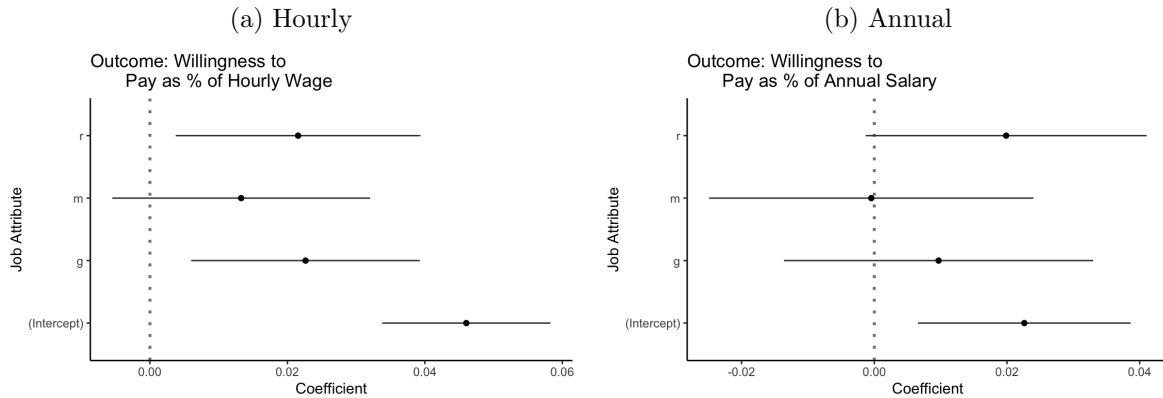


Respondent's WTP to work at a company that donates to local nonprofits is positive, indicating that respondents are on average willing to forgo a nonzero pay raise.

C.1 Wage Reporting

We also see significant differences in the regression when looking solely at people who report an hourly wage versus those who report an annual salary. In this sample, willingness to pay is insignificant for those who report an annual salary.

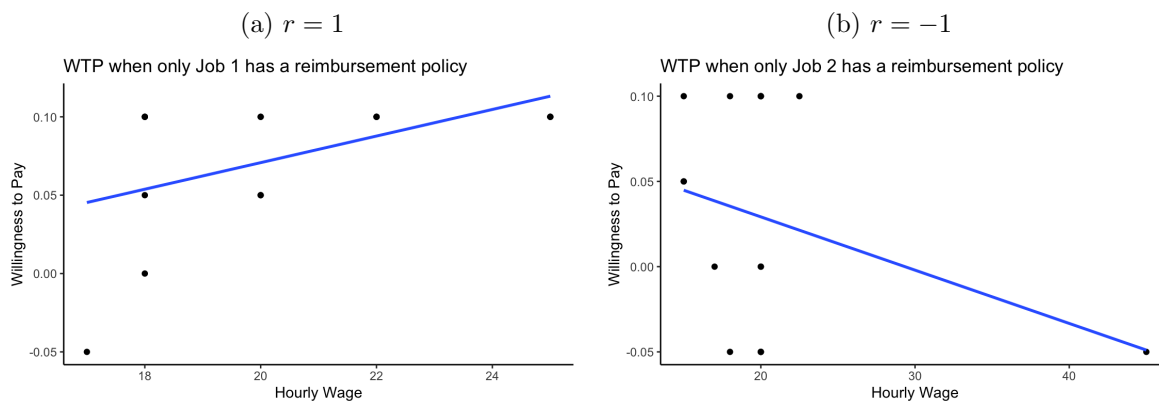
Appendix Figure C5. Hourly vs. Annual Wage Reporting



C.2 Variance by Income

Generally, among hourly wage workers, willingness to pay to work at a company with a travel-related reimbursement policy may increase as hourly wage increases. However, the data is far too limited to understand the actual relationship. It is also capped at 10% in this version of the survey; the ceiling will be raised in future iterations of the survey.

Appendix Figure C6. WTP for Abortion-Related Travel Reimbursement Policy for Hourly Wages

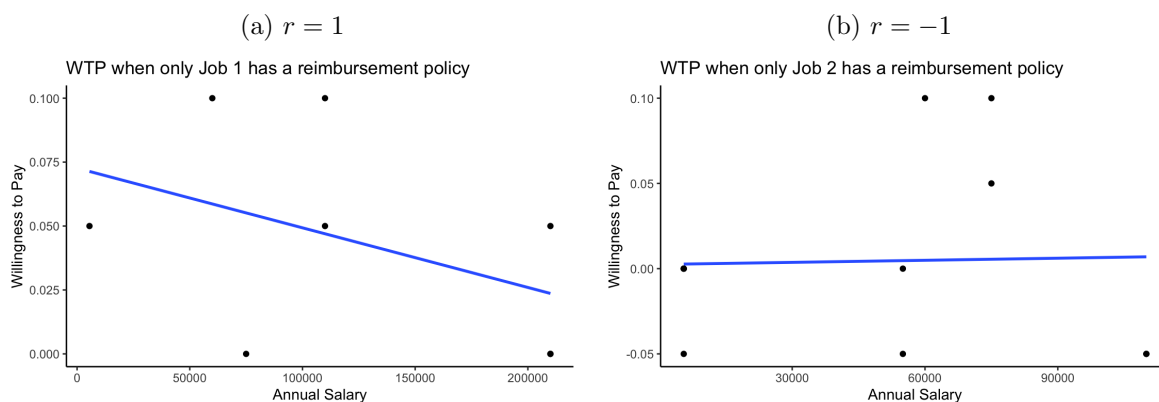


In the sample data, it also becomes obvious that people are far more willing to forgo a pay raise than to take a pay cut – no one in the sample is willing to take a 10% pay cut, but many are willing to forgo a pay raise.

Interestingly enough, WTP may only increase with income for hourly wages.

While the data is again limited and extremely unclear, WTP generally looks far more scattered for respondents who reported an annual income.

Appendix Figure C7. WTP for Abortion-Related Travel Reimbursement Policy for Annual Salary



In this section, I will primarily focus on results from this pilot. I derive the predictive effect of each amenity on willingness using the coefficients of the OLS regression:

$$w = \beta_0 + \beta_1 Reimburse + \beta_2 DonateAbortion + \beta_3 DonateLocal + \beta_4 DonateHigh + \beta_5 ReimburseHigh + \beta_6 TeamTen + \beta_7 SupervisorMan$$

Again, $Reimburse \in \{-1, 0, 1\}$ and similarly for $DonateAbortion$, $DonateALocal$, $TeamTen$, and $SupervisorMan$. Here, $Reimburse = JobA - JobB$. In other words, a value of 1 represents Job A having the amenity, 0 represents the amenities being the same in both position, and -1 represents Job B having the amenity.

C.3 Sample Characteristics

The 10 respondents in the pilot sample identify as liberal, are aged between 18 and 64, and reside in Texas. Importantly, 9 out 10 of the respondents are women.

Appendix Table C1. Summary Statistics

	Observations	Mean	Std. Deviation
Hourly income	6	\$15.7	10.4
Annual income	4	\$40,850	26,983
Age	10	33.5	8.0
Abortion beliefs	10	1.5	0.7
Woman	9		
White/Caucasian	4		
Latino/Hispanic	5		
Mixed	1		
Single	6		
Married	3		
Divorced	1		
Looking for or employed in full-time work	7		
Looking for part-time work	1		
Not working and not looking for work	2		

Note: For abortion beliefs, 1 represents that respondents believe abortion should be legal under any circumstances, 2 represents legal under most, 3 represents legal under few, and 4 represents illegal under all.

The data from the sample is skewed a little by the presence of 2 respondents who do not work and thus do not have to face the job-seeking decision-making process. Further, they report extremely low incomes.

C.4 *Liberal* — Willingness to Pay for an Abortion-Related Travel Reimbursement Policy

On average, willingness to pay increases when Job A has a given attribute and Job B does not (i.e. *Reimburse* = 1). Even in this limited sample, the coefficient on the reimbursement policy variable is significant, indicating that respondents have a nonzero willingness to pay for an abortion-related travel reimbursement policy.

Appendix Table C2. Summary of Regression Results

	(1) Estimate	(2) t value	(3) Pr(> t)
(Intercept)	-.003384 (0.031784)	-0.106	0.91587
Reimburse	0.060104 (0.020034)	3.000	0.00519
DonateAbortion	0.026573 (0.020122)	1.321	0.19600
DonateLocal	0.006291 (0.019018)	0.331	0.74294
DonateHigh	0.026021 (0.030096)	0.865	0.39369
ReimburseHigh	0.035161 (0.028157)	1.249	0.22081
TeamTen	-0.013540 (0.020219)	-0.670	0.50786
SupervisorMan	-.001806 (0.019485)	-0.093	0.92675

In other words, respondents are willing to forgo an average pay raise of 6.0% in order to work for a company that has an abortion-related travel reimbursement policy.

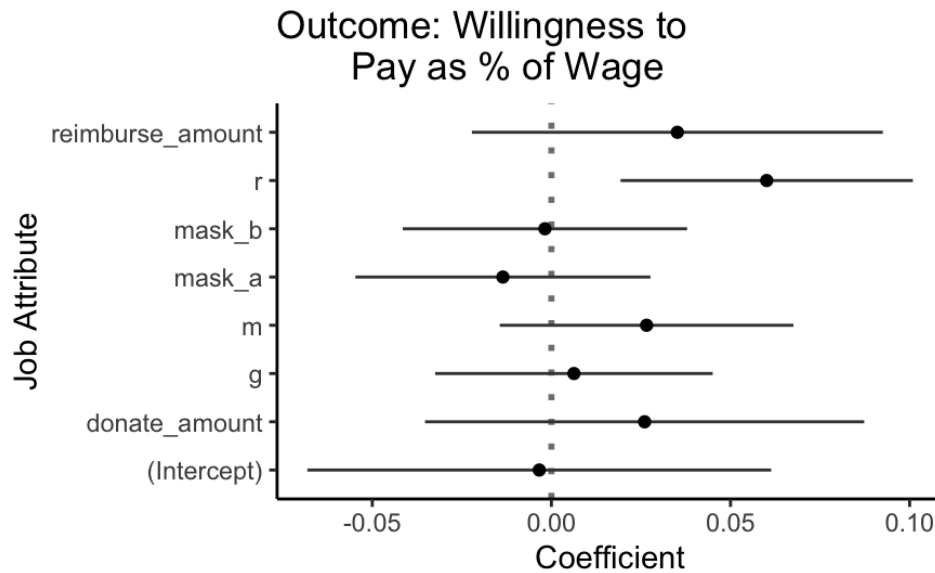
However, the pilot sample size is too small, such that the confidence interval is too large to draw any conclusions on the other amenities.

A summary table of the regression results are provided in Table 2.

C.4.1 Reimbursement Policy vs. Management Donations

In this sample, the presence of management donations to support abortion access or local nonprofits are both insignificant. While it is possible that an increased sample size may lead to significant results, these results are early indicators that job-seekers generally find value in the reimbursement policy beyond corporate social performance.

Appendix Figure C8. Coefficient Plot



Here r represents the position has a reimbursement policy, m represents whether management donates to support abortion access, and g represents whether management donates to local nonprofits. A value of 1 represents that Job A has the amenity Job B does not, while a value of 0 indicates the two positions are the same, and a value of -1 indicates that Job B has the amenity while Job A does not.

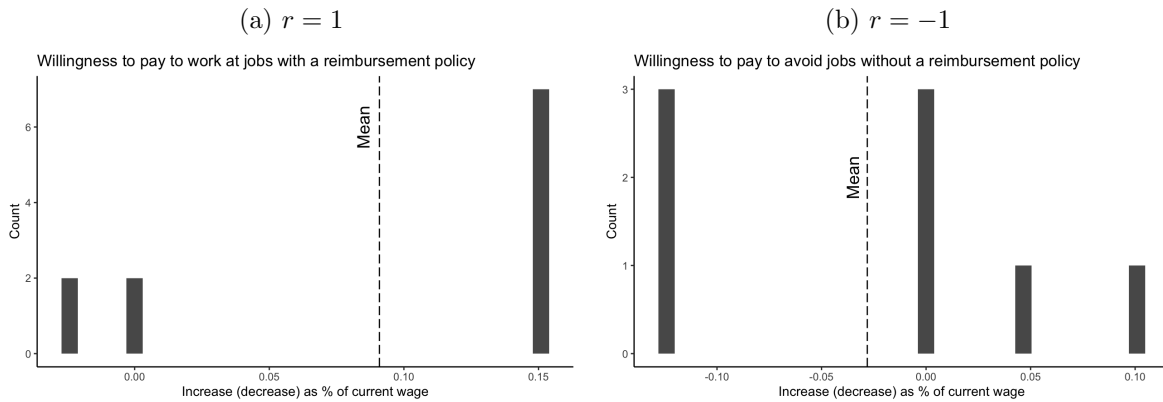
A strong indicator of low miscomprehension is that the intercept is extremely close to 0, predicting a willingness to pay of $w = 0$, or exact indifference, when the two jobs in a question are identical.

There was only one instance in which a respondent was shown two exactly identical jobs; in this case, the respondent selected $w = 0$, indicating comprehension. However, this sample size is far too small to conclude that there is no miscomprehension in the sample.

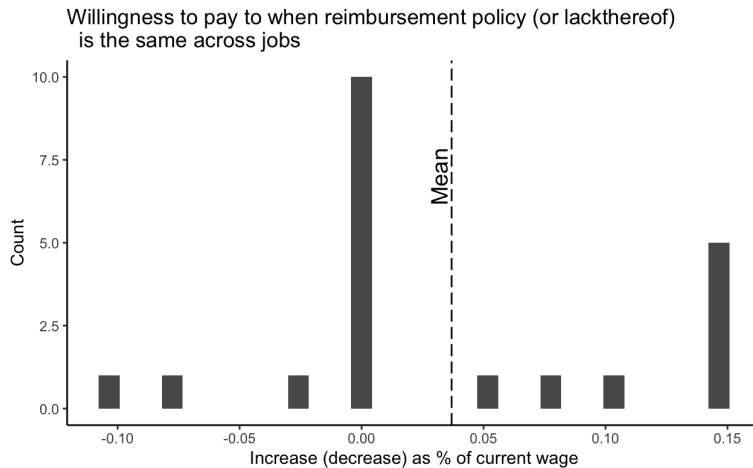
It is also worth noting that in around 50% of instances where only one amenity differed

across jobs, respondents reported that they would be willing to forgo a 15% pay raise, or selecting $w = 0.15$. It is unclear whether these responses are indicators of miscomprehension, as it may be unrealistic for respondents to forgo such a large pay raise for just one amenity. However, it is worth noting that many respondents reported a low income, such that 15% difference in income may not appear meaningful, particularly on an hourly basis.

Appendix Figure C9. WTP for Abortion-Related Travel Reimbursement Policy



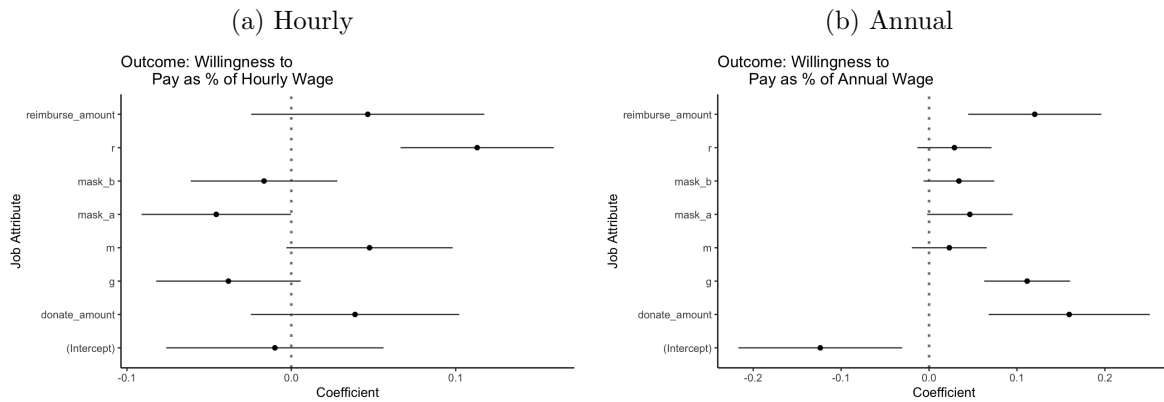
Appendix Figure C10. $r = 0$



We also see significant differences in the regression when looking solely at people who report an hourly wage versus those who report an annual salary. In this sample, willingness

to pay for a reimbursement policy is insignificant for those who report an annual salary. These results are consistent with the pilot done with Harvard College students.

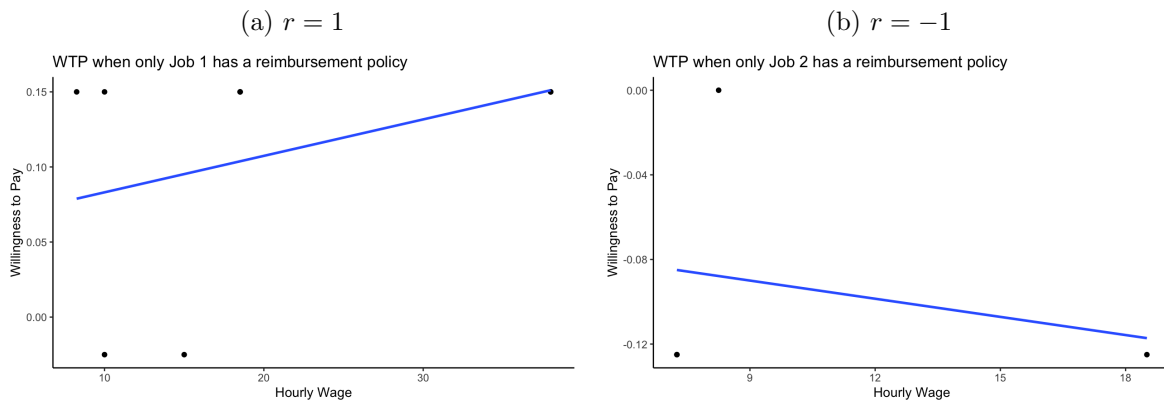
Appendix Figure C11. Hourly vs. Annual Wage Reporting



C.4.2 Variance by Income

Generally, among hourly wage workers, willingness to pay to work at a company with a travel-related reimbursement policy may increase as hourly wage increases. However, the data is far too limited to understand the actual relationship. It is also capped at 15% in this version of the survey; the ceiling will be raised in future iterations of the survey. These results are again consistent with the pilot done with Harvard College students.

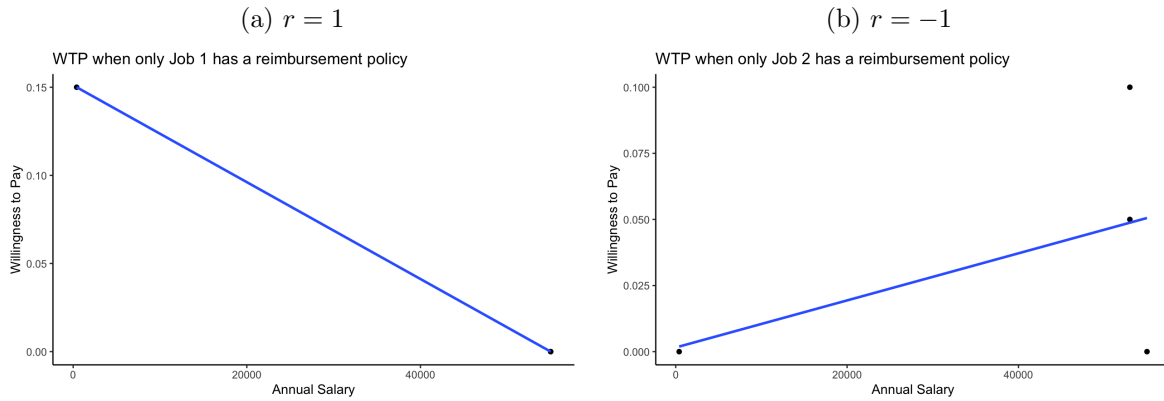
Appendix Figure C12. WTP for Abortion-Related Travel Reimbursement Policy for Hourly Wages



Interestingly enough, WTP may only increase with income for hourly wages.

While the data is again limited and extremely unclear, WTP generally looks far more scattered for respondents who reported an annual income.

Appendix Figure C13. WTP for Abortion-Related Travel Reimbursement Policy for Annual Salary



In the sample data, it also becomes obvious that people are far more willing to forgo a pay raise than to take a pay cut – no one in the sample is willing to take a 10% pay cut, but many are willing to forgo a pay raise.

However, whereas the difference in pay raise and pay cut held true across both hourly and annual wages in the Harvard College sample, a couple respondents seem to be quite willing to take sizable pay cut.

Again, the data is far too limited to draw any conclusions.

Because the other variables are all significant, I do not discuss their trends here.

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