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Employers' Discrimination against Fathers and Mothers Taking Parental Leave: Evidence from a Choice Experiment

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Abstract: This study provides causal evidence on the hiring and pay penalties associated with taking parental leave of varying lengths. We investigate how deviations from prevailing social norms, in the form of non-standard leave-taking behavior by mothers and fathers, affect their employment outcomes. We also compare the parental leave penalties with those linked to unemployment to disentangle the determinants of these penalties and to identify the mechanisms through which they operate. To this end, we conducted a discrete choice experiment with 997 managers, who evaluated hypothetical job candidates differing in the length of employment interruptions due to parental leave. Using a conditional logit model, we find that both mothers and fathers face disadvantages in hiring and remuneration when taking longer parental leave. Notably, fathers are penalized for taking any parental leave, though the penalties are more severe for longer leave. These poorer employability prospects stem from managers perceiving such fathers as less available for work. Meanwhile, mothers receive hiring and pay bonuses for taking shorter leaves, stemming from employer perceptions of such mothers as more available, competent, and motivated.

Keywords: parental leave, family policies, employment, wages, gender norms, ideal worker norms

JEL codes: J13, J16, J22, J31

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1. Introduction

In most industrialized nations, parents are entitled to stay home with a newborn child and can request child-related leave from work. Such leaves typically include maternity, paternity, parental leave, and homecare leave (Dobrotić et al., 2025). Maternity and paternity leave are reserved for mothers and fathers, respectively, while parental and homecare leaves are generally available to both parents.[1] OECD data from 2022 shows that, except for the United States, all OECD countries grant parents the right to paid leave around the time of childbirth. However, the generosity of this leave, both in terms of its length and remuneration, varies across countries. On average, paid maternity leave across the OECD lasts 18.5 weeks, ranging from 43 weeks in Greece to just 6 weeks in Portugal.[2]

Child-related leaves offer multiple benefits for both parents and children. They allow parents to spend time with their newborns, facilitating bonding, family interaction, and adaptation to parenting, particularly for first-time parents (Heyman et al., 2017). They can also bridge the gap between birth and the time when children can start attending nurseries, especially in countries with lower availability of childcare facilities (Anxo et al., 2007). For women, these leaves are crucial for maintaining labor force participation and avoiding contract termination (Thevenon & Solaz, 2013), and they may also reduce the opportunity costs associated with having children, supporting fertility (Duvander et al., 2010). Men's parental leaves are equally important, as they foster fathers' involvement in the family and contribute to greater gender equality in household labor (Haas and Hwang, 2008; Bünning, 2015; Petts et al., 2025). More equitable distribution of parental leave between mothers and fathers promotes a more balanced division of household labor and reduces conflicts over domestic tasks (Kotsadam & Finseraas, 2011, 2013). Generous leave policies also have broader benefits. For example, they are associated with higher levels of happiness and linked to lower risks of postpartum and later-life depression (Chatterji & Markowitz, 2012; Avendano et al., 2015), as well as improved physical health and recovery following childbirth (Dagher et al., 2014).

Despite these benefits, taking child-related leave can, however, entail certain professional penalties, which may discourage parents, especially fathers, from using these entitlements. These penalties imply lower employability (Kalb, 2018; Kunze, 2022), and lower wages upon return to work (Evertsson, 2016; Ejrnæs & Kunze, 2013; Rege & Solli, 2013; Kramer et al.,

[1] https://www.oecd.org/content/dam/oecd/en/data/datasets/family-database/pf2_1_parental_leave_systems.pdf
[2] https://oecdstatistics.blog/2023/01/12/paid-parental-leave-big-differences-for-mothers-and-fathers/

2022; Morosow & Cooke, 2022). Several explanations have been proposed for this phenomenon. Human capital theory, the dominant account for many years, presupposes that time out of work reduces the accumulation of firm- or occupation-specific skills and may even lead to depreciation of existing ones, thereby lowering post-leave productivity and bargaining power (Becker, 1964; Mincer & Polachek, 1974). Other researchers highlight signaling processes. From this standpoint, leave-taking passes information to employers about employees' unobserved traits, such as motivations and priorities, that shape their behavior. Long or family-related breaks may signal weaker work devotion, lower availability, or a higher likelihood of future absences (Spence, 1973; Connelly et al., 2010). These interpretations are, however, further shaped by prevailing social norms. In particular, the ideal worker norm - expecting continuous, full-time commitment and prioritization of work over family (Acker, 1990; Blair-Loy, 2005) - conflicts directly with caregiving responsibilities, making parental leave especially problematic from the employer perspective. Additionally, gender norms, which prescribe caregiving to women and income provision to men, can shape employers' perception of men and women who take leave (Pettigrew, 2020). Importantly, career penalties are not unique to parental leave: other types of breaks, such as unemployment spells, also reduce chances of being hired and wage prospects. This raises a key question: are penalties for parental leave simply the result of human capital deterioration common to all work interruptions, or do they reflect the distinct normative and signaling meanings that family-related breaks carry?

Given the wide range of benefits that child-related leaves provide to both parents and children, it is crucial to understand the extent and underlying sources of the professional penalties faced by leave-takers in order to mitigate negative consequences and maximize the positive effects of time spent with newborns. Despite substantial research, our understanding of how and why child-related leave affects parents' careers remains incomplete for several reasons. Many empirical studies, particularly those that examine mothers, focus on the effects of leave entitlements, rather than on actual leave uptake. Studies based on entitlements (e.g. Kleven et al., 2024), including those exploiting policy reforms (e.g. Hart et al., 2022; Spiess & Wrohlich, 2008), allow for causal identification but do not capture variation in individual leave-taking behavior, e.g. duration of the leave taken (Karu & Tremblay, 2017). By contrast, observational studies that rely on actual leave use (e.g., Evertsson, 2016; Ejrnæs & Kunze, 2013; Kramer et al., 2022; Duvander & Jans, 2009; Morosow & Cooke, 2022; Rege & Solli, 2013) provide insights into real-world decisions but are often limited by selection bias,

as parents who take shorter or longer leaves may systematically differ from those who follow the normative pattern.

Experimental studies solve this problem by allowing focus on actual leave uptake rather than entitlements and accounting for selection bias. Such studies have been few so far. Among them, Weisshaar (2018) used experimental methods to show that family-related employment breaks are penalized more severely than unemployment spells in the U.S., because they violate the ideal worker norm. Her findings suggest that penalties cannot be explained by human capital loss alone, but also by the meanings employers attach to different types of breaks. More recently, Hipp (2025) demonstrated that penalties also stem from gender-specific caregiving norms: compared to mothers who take long parental leave, mothers who return to work quickly after the childbirth are penalized for violating caregiving expectations and not acting as "good mother", while fathers who take long leaves are not evaluated differently from those who take short leaves. Using lab experiment, Fleischmann & Sieverding (2015) also found that fathers who take parental leave in Germany do not face worse hiring prospects compared to fathers who are continuously employed.

In this study, we extend this line of research by examining how taking different lengths of child-related leave affects parents' employment outcomes, while also contrasting these outcomes with those following unemployment breaks of similar duration. This design allows us to disentangle whether penalties arise primarily from human capital deterioration or from signaling processes tied to the type and duration of the employment break. We make three major contributions. First, we extend Weisshaar's (2018) argument that family-related employment breaks signal violations of the ideal worker norm by moving beyond the binary distinction between opting out and continuous employment and focusing instead on leave duration. Second, we integrate the perspective by Hipp (2025), who showed that penalties are gendered, shaped by gender norms, and assess how non-standard leave-taking (e.g., short leaves for mothers or long leaves for fathers) is perceived by employers. Third, while many earlier studies have either focused on entitlements using quasi-experimental policy variation (e.g., Kleven et al., 2024; Hart et al., 2022) or on observational data subject to selection bias (e.g., Evertsson, 2016; Kramer et al., 2022), we combine actual leave uptake with an experimental identification strategy. In doing so, we contribute to a more complete understanding of how employers interpret employment breaks, what is the role of normative expectations in this process and how these interpretations translate into career outcomes for mothers and fathers.

Our study is situated in Poland, which provides an interesting context for examining the professional consequences of parental leave uptake. The country formally supports gender equality in caregiving, but continues to place a disproportionately greater responsibility on women. Despite having one of the most generous parental leave systems in the EU, Poland exhibits persistently low levels of leave uptake by fathers and entrenched traditional gender roles (Magda et al., 2024). The EU Directive on Work-Life Balance, implemented in Poland in April 2023, has introduced 9 weeks of non-transferable parental leave for each parent, while the remaining weeks of leave can be divided between them. Although fathers' uptake of parental leave has increased following this reform, it remains relatively low (Share the Care & ZUS, 2024), which coexists with cultural expectations that caregiving is primarily a woman's role (Magda et al., 2024). At the same time, Poland maintains a strong dual-earner family model, alongside pronounced work centrality and significant professional demands placed on workers (Kurowska et al., 2025a; Mrozowicki & Trappman, 2021).

To examine the consequences of parental leave on hiring and earning opportunities for mothers and fathers, while holding constant the existing regulations regarding parents' rights to request childcare leave, we conducted a discrete choice experiment. In February 2025, we surveyed 997 managers, who were asked to evaluate hypothetical job candidates with randomly assigned genders and varying lengths of parental leave or unemployment spell. We included the possibility the hypothetical worker was unemployed to investigate whether breaks of similar length, but for different reasons, produce varying employers' perceptions and ultimately outcomes and thus whether the determinants of these penalties stem from human capital deterioration or from signaling processes.

The findings indicate that both mothers and fathers in Poland face hiring and pay disadvantages when taking longer parental leave. Career penalties associated with taking parental leave are less severe than those linked to unemployment spells, indicating that the human capital depreciation argument alone cannot fully account for these penalties and that additional mechanisms are likely at work. Notably, women appear to receive hiring and pay bonuses for taking shorter leave, which represents a deviation from the norm in the Polish context. The bonus associated with shorter parental leave among mothers stems from managers perceiving them as being more motivated, competent and available than mothers who take longer leave. In the case of fathers, who stayed on child-related leave, their worse evaluation by employers is primarily due to being perceived as less available. We conclude that further policy measures are needed to encourage and facilitate greater involvement of fathers in

childcare, in order to shift social expectations and eliminate negative perceptions of male leave-takers by employers.

2. How employment breaks impact the careers of men and women

2.1 Human capital versus signaling theory

We base our considerations on how work interruptions affect the career prospects of male and female workers, specifically in terms of hiring and wages, referring to three theoretical frameworks: (1) human capital, (2) signaling theory, and (3) social norms.

First, individuals' employment prospects and earning potential depend on human capital, which encompasses the combination of knowledge and skills acquired through education and work experience (Becker, 1964). Any employment break, as opposed to a continuous employment history, will thus lead to lower human capital due to both reduced accumulation during the non-employment period and the deterioration of the existing skills from lack of use. Since skill acquisition is costly (Ibid.), any work interruption is likely to reduce future employment prospects and result in wage loss, especially at the point of re-entry into the labor market (Mincer & Polachek, 1974; Mincer & Ofek, 1982; Stratton, 1995). What matters is the time spent not working, with longer work interruptions displaying more negative effects at the employment re-entry, rather than the reasons for the work interruption. Consequently, according to human capital theory, employment interruptions of the same length should lead to comparable career penalties, regardless of the reason for the time out of work.[3]

An alternative explanation posits that employment breaks influence career outcomes by signaling unobserved motivations and abilities to employers. According to signaling theory (Spence, 1973), employers often rely on observable indicators as proxies for applicants' underlying qualities, including motivation, competence, and availability, which they cannot directly assess. This process involves a *signaler* (the person sending the signal), the *signal* itself, and a *receiver* (the person interpreting the signal) (Connelly et al., 2025). Because employers often lack full knowledge of an applicant's true motivations, they interpret workers' actions,

[3] However, past research shows that different types of employment breaks of the same length have varying career consequences, suggesting that penalties arise not only from human capital depreciation but also from other factors. While some studies find that employment breaks for childcare reasons have stronger negative effects on career outcomes than unemployment spells (Weisshaar, 2018, 2021), others find the opposite (Gerst and Grund, 2019, Albrecht et al., 1999).

such as gaps in employment history, as signals of workers' qualities (Connelly et al., 2010; Spence, 1973; Stiglitz, 2002).

2.2 Type of employment break

Different employment breaks send distinct signals to employers. Unemployment spells, for example, are typically interpreted as a signal of lower productivity or competence among job applicants, which has likely led to the job loss (Pedulla, 2016). The literature consistently shows that workers with unemployment gaps experience short-term negative career consequences, known as scarring effects (Arulampalam et al., 2001; Filomena, 2024). Similarly, both men and women who leave work to care for a child are often rated as less competent (Sanzari et al., 2021). Prior studies have shown that mothers, in particular, are often rated as less competent than women without children (Benard & Correll, 2010; Cuddy et al., 2004), and in certain sectors, parental leave has even been viewed as disqualifying (Glass & Fodor, 2018).

Child-related breaks may also signal other qualities, particularly regarding work devotion and prioritization of work versus family. Long work hours and continuous availability are often taken as signs of work commitment and motivation[4] (Cooper, 2000), and thus the use of family-friendly work policies may signal a weaker work ethic (Leslie et al., 2012). Workers who take parental leave may thus be perceived as violating the ideal worker norm by signaling lower availability and weaker prioritization of work (Petts et al., 2022). Empirical evidence suggests that longer parental leave is associated with lower perceived work commitment for both mothers (Gangl & Ziefle, 2015) and fathers (Harvey & Tremblay, 2020). Experimental research similarly finds that employees who take time off for childcare are rated as less dedicated to their work and less deserving of professional rewards compared to continuously working employees (Weisshaar, 2018; Sanzari et al. 2021).

In this study, we contrast parental leave with unemployment breaks to disentangle whether professional penalties associated with different types of employment interruptions are primarily driven by concerns about human capital deterioration or by signaling processes tied to the type of employment interruption. Based on prior literature, we hypothesize that human capital deterioration is not the primary explanation for career penalties resulting from employment interruptions, and that employment breaks of the same length will lead to different

[4] Theoretically, commitment is understood as one component of the broader concept of motivation, and in our study, we focus specifically on the motivation dimension (Meyer et al., 2004).

penalties depending on their nature (H1). We further investigate the mechanisms underlying these penalties by examining key factors identified in prior research, including perceived competence, availability, and motivation. This approach enables us to provide new evidence on how employers evaluate different signals across various types of employment breaks, and how these interpretations contribute to the professional penalties experienced by workers. Specifically, we expect that lower perceived competence of applicants with a history of unemployment will be the primary factor explaining their lower hiring opportunities compared to continuously employed applicants (H2). In contrast, for parental leave, we expect that - beyond competence - motivation and availability will play a more significant role in explaining professional penalties than in the case of unemployment spells (H3).

2.3 Normative frameworks: ideal worker and gender norms

How employers interpret signals related to certain employment breaks is further shaped by the existing norms and expectations, including the ideal work norm and gender norms (Montanye & Livingston, 2024). The ideal worker norm encompasses the expectation that workers practice work centrality and full work commitment, prioritizing work over other parts of their life, including family (Blair-Loy, 2005; Chung, 2022; Acker, 1990). This norm is so ingrained in workplaces that employers often feel "entitled to ideal workers with immunity from family work" (Williams, 2001, p. 20). The ideal worker norm is linked with capitalist ideals and thus institutionalized within workplace organizations. Practices, such as long work hours and presenteeism, ensure that employees are evaluated based on their adherence to the ideal worker norm (Acker, 1990; Blair-Loy, 2005; Williams, 2001). In the context of a strong ideal worker norm, such as in the US, deviating from the norm by taking time off work for family-related reasons may be perceived more negatively than comparable non-employment spells for other reasons, as such breaks call into question the employee's single-minded focus on work. As a result, such interruptions will carry a stronger career penalty than other types of non-employment spells (Weisshaar, 2018).

At the same time, gender norms determine what is desirable and socially approved for men and women (Eagly et al., 2000). Women are still expected to be the primary caregivers in the family and are expected to be warm and prioritize family over work. Men, in turn, are expected to prioritize their careers and act as financial provider (Davies & Frink, 2014). As a result, the interpretation of signals can vary depending on the gender of the signaler (Lee, Koval, & Lee, 2022; Rua-Gomez et al., 2023).

2.4 Non-standard leave taking behavior and career outcomes of mothers and fathers

A non-standard leave taking behavior occurs when a woman or a man takes parental leave of a length that is atypical and socially unexpected for their gender. Such non-standard behavior is evaluated by employers from the perspective of the prevailing workplace norms regarding what constitutes a "good employee," and entrenched gender norms about caregiving responsibilities.

In the European context, and in Poland specifically, mothers' deviation from existing norms will be manifested in taking very short or no leave after childbirth. This behavior signals a prioritization of career over family, thereby violating normative expectations of motherhood (Haines & Stroessner, 2019; Hipp, 2025). For example, German mothers who take a short leave (2 months) rather than a longer leave (12 months) are less likely to be hired, being perceived as cold and having lower parental qualities (Hipp 2025; Fleischmann and Sieverding, 2015). Mothers who deviate in this way may incur greater career penalties than those who conform to normative leave-taking practices, as they fail to meet socially endorsed maternal expectations - even if they are simultaneously perceived more positively on attributes valued by employers (H4a). At the same time, such behavior aligns with the expectations of the ideal worker, since it signals high quality values of an employee. Accordingly, mothers who return to work quickly, compared to those who take longer leaves, may face improved career outcomes (H4b).

For fathers, taking longer periods of child-related leaves constitutes a simultaneous deviation from gender role expectations attributed to men and ideal worker norms and will thus lead to a moral disapproval reflected in more negative perceptions and evaluation. Furthermore, paternal leave-taking signals prioritization of family over work, a behavior considered inappropriate for employees under the ideal worker norm. As a result, the stigmatization of men who prioritize family may be even more pronounced than for women (Haines & Stroessner, 2019; Williams et al., 2016; Coleman & Franiuk, 2011; Coltrane et al., 2013). We therefore expect that fathers who take longer parental leaves, compared to those who take shorter or no leave, will face reduced employment prospects (H5).

2.5 Summary

In sum, human capital theory suggests that the *length* of work interruptions alone should predict career penalties, while signaling theory, ideal worker norms, and gender norms emphasize that both the *type* of break and its *normative expectations* matter. Our framework thus predicts that employment penalties will depend not only on how long parents are absent,

but also on why they are absent and whether their leave-taking behavior aligns with or deviates from societal expectations for mothers and fathers. We thus add to the literature by identifying the underlying theory-driven mechanisms of reduced employment opportunities of parents who took different length of child-care leaves. In this way, we combine insights from Weisshaar's (2018) work that focuses on the reasons for time out of work and Hipp's (2025) study of penalties associated with parental leaves that result from entrenched gender norms to explain how employers interpret employment breaks and how such interpretations are translated into workers' career outcomes. Moreover, our study extends existing empirical evidence by examining a different context – Poland, which is on the one hand characterized by relatively traditional gender norms (like Germany) but on the other hand displays strong work-centrality driven by work necessity (Haller at al. 2023).

3. The Polish context

Poland has a generous parental leave system, offering paid leave for up to 63 weeks[5] (app. 14 months) after childbirth (MRPiPS, 2025a). This entitlement includes 20 weeks (app. 4.5 months) of maternity leave for mothers; the first 14 weeks are mandatory while mothers can transfer the remaining 6 weeks and return to work provided that the father takes them over. There are also 9 weeks (app. 2 months) of non-transferable parental leave for each parent (a total of 18 weeks), and the remaining 23 weeks of parental leave (app. 5.5 months) can be divided between the parents at their discretion (Kurowska et al., 2025b). Additionally, fathers are entitled to 2 weeks of paternity leave. Notably, the 9-week non-transferable parental leave for each parent was introduced as a response to the EU Directive on Work-Life Balance (European Parliament, 2019), implemented in Poland in April 2023. Maternity and paternity benefit payments amount to 100% of employment-related earnings, while parental leave is paid approximately at the rate of 70%. In practice, the mean amount of payment for mothers for the period of maternity and parental leave is around 81.5%, while the payment for fathers for the period of 9 weeks of non-transferable leave is 70%. The entire cost of these benefits is covered by the Social Insurance Institution.[6] Following paid leave, parents may also take up to 36 months of unpaid childcare leave, during which employment protection is maintained. In practice, most Polish mothers take approximately 12 months of maternity and parental leave, with some extending their absence through unpaid childcare leave (Kurowska et al., 2025b).

[5] 65 weeks in the case of multiple births.

[6] https://www.zus.pl/swiadczenia/zasilki/zasilek-macierzynski/wysokosc

Despite generous parental leave provisions in Poland, fathers' uptake remains low (Kurowska, 2019; Zajkowska, 2019). In 2021, women used 97% of all benefit days for maternity, paternity and parental leave (Kurowska et al., 2022). Although the share of fathers taking parental leave has recently increased, from 1% annually to 7% in 2023 and 16.6% in 2024, overall usage remains low by European standards (Eurofound, 2019). A similar rise occurred in paternity leave uptake, growing from 8% to 67% over the past decade (Share the Care & ZUS, 2024).

Low paternal leave use is closely linked to persistent traditional gender norms and expectations for women to prioritize family and caregiving responsibilities (Magda et al., 2024). According to the European Value Survey data, in 2017, more than half of Poles agreed that a preschool child suffers when a mother works, compared to an average of one-third across Europe. Similarly, 23% of Poles believed that men should be prioritized for employment during job scarcity, compared to 16% across Europe (Magda et al., 2024). Attitudes toward gender roles have liberalized over time, but Poland remains among the most gender-conservative EU countries.

Interestingly, traditional gender norms co-exist in Poland with high female labor force participation, a legacy of the communist era. As a result, women not only bear the brunt of care and domestic responsibilities but also engage in paid work, leading to a substantial "double burden" and the persistence of the dual-earner family model (Martín-García & Solera, 2022; Zajkowska, 2019; Matysiak & Węziak-Białowolska, 2016). Notably, part-time employment is rare in Poland, with only 6% of women working part-time, indicating that employed women are overwhelmingly engaged in full-time work.

Furthermore, Poland exhibits a culture of strong work centrality, but this may be driven less by internalized norms of work devotion and more by economic necessity and labor market insecurity. Precarious, low-wage jobs and significant labor migration remain common (Mrozowicki & Trappman, 2021; White, 2016). Although legal limits set the workweek at 40–48 hours, these are often exceeded, especially in the private sector (EWCS, 2021). The average workweek stands at 40.4 hours, but self-employed workers frequently exceed 50 hours (Eurostat, 2023). This culture of overwork, reinforced by employer expectations equating long hours and constant availability with professional commitment and being a "good employee", limits work-life balance and discourages active paternal involvement in family life (Kurowska et al., 2025a).

4. Data and methods

4.1 Experimental design

To examine the consequences of taking parental leave of various lengths on hiring and earning opportunities for mothers and fathers, we conducted a discrete choice experiment. Data collection was carried out online in mid-February 2025 by an external research company (Ariadna). Prior to data collection, ethical approval was obtained from the ethics committee (opinion no. 11/2024). We surveyed 997 managers with supervisory responsibilities (supervising at least 3 employees) who worked in organizations that employ at least 5 employees. The obtained sample is representative in terms of the size and region of the town or city where the respondents' companies are located, as well as the sector (public/private), the type of economic activity (measured by the NACE codes), and the respondents' gender. Appendix A, Table 1 summarizes selected characteristics of our respondents. Women make up approximately 45% of the sample, about 55% are middle aged (35-54 years old), 85% have a partner, and 63% have children. Most managers in our sample have a tertiary education (63%). The distribution of respondents' firms' activity is diverse, with the highest shares in manufacturing (11%), construction (9%), trade (9%), education (8%), and other services (10%).

The experiment was designed as a paired conjoint with a forced answer. In such experiments, information about the hypothetical profiles (i.e. attributes and their varying levels) is presented in tabular form. This structure allows for full randomization of both attribute levels and their order of appearance. As a result, such experiments offer greater capacity to mitigate social desirability bias and enhance external validity compared to other types of survey experiments (Hainmueller et al., 2015). In our experiment, respondents were asked to evaluate pairs of applicants based on 5 attributes, as shown in Table 1. Each respondent evaluated 4 applicant pairs (8 profiles in total).

The key attribute, the employment status in the last 3 years, captures the recent employment break of an applicant. This attribute reflects the career breaks due to child-related leave and, for comparison purposes, includes the experience of unemployment. The levels of this attribute were deliberately set differently for mothers and for fathers due to their differing use of child-related leave, as discussed in Section 3. For fathers, the choice set included: 0 months of child-related leave (no leave), 2 months of leave (approximately the duration of the 9-week non-transferable parental leave introduced by the EU Directive on Work-Life Balance), and 6 months of leave (approximately half of the total paid birth-related leave available to parents). The unemployment spell for fathers was set to 6 months of unemployment,

to match the 6-month non-employment spell due to child-related leave.[7] For mothers the choice set included: 6 months of leave (approximately half of the total paid birth-related leave available to parents), 12 months of leave (approximately the full duration of paid leave available to mothers), and 18 months of leave (12 months of paid leave plus 6 months of unpaid leave) and 6 months of leave + 6 months of unemployment. The category no leave was not implemented for women since all applicants were parents of children aged 0-3, and the Polish law requires mothers to take at least 14 weeks of leave after childbirth and in practice, women take at least the full maternity leave of 20 weeks. As discussed in the previous section, the most common, and thus socially expected, pattern of leave uptake in Poland is for the mother to take the full 12 months of paid maternity and parental leave available to her, while the father takes none. Consequently, we treat these levels as the reference categories.

Table 1. Overview of the attributes and their levels

Attribute	Levels
Background information	1. Woman with child(ren) of age 0-3 2. Man with child(ren) of age 0-3
Employment status in the last 3 years	*Dependent on background information* If Woman: 1. 6 months off for maternity/parental leave, otherwise working 2. 12 months off for maternity/parental leave, otherwise working 3. 18 months off for maternity/parental leave, otherwise working 4. 6 months unemployed + 6 months maternity/parental leave, otherwise working If Man: 1. Continuously working 2. 2 months off for parental leave, otherwise working 3. 6 months off for parental leave, otherwise working 4. 6 months unemployed, otherwise working
Sector-specific experience and training requirements	1. 5 years; requires substantial training for the job 2. 9 years; requires minimal training for the job
Performance evaluation (at the previous job)	1. Above-average 2. Average 3. Below-average
Expected gross salary	1. Lower bound of the indicated average salary in the respondent's team (Q3) 2. -15%, -10%,-5%, 0, +5%, +10%, +15%, +20%

[7] We chose to compare non-employment spells of 6 months rather than 2 months, as longer periods send stronger signals to employers.

The other attributes shown to respondents included the applicant's gender (men/women with children aged 0–3), sector-specific work experience and training requirements (5 years + substantial training for the job required; 9 years + minimal training for the job required), performance evaluation in the previous job (above-average, average, below-average), and expected gross salary. The expected gross salary was calculated based on the average (gross) salary in the respondent's team, which we asked the respondents about in the survey question preceding the conjoint module. For each applicant, the displayed expected gross salary was then randomly adjusted by an increment (+5%, +10%, +15%, or +20%) or a decrement (−15%, −10%, −5%, or 0%) from the lower bound of the indicated salary interval. The information on the expected gross salary was used to estimate the so-called *willingness-to-pay*, which is discussed in more detail below. An example of a pair of applicants' profiles a respondent was asked to evaluate is shown in Appendix Figure 1.

After reviewing the hypothetical profiles, respondents were asked to indicate which applicant they would prefer to hire, and which one they perceived as more competent, motivated to work, and available for work. These questions were asked specifically to capture the role of mediating mechanisms, competence, motivation and availability, which we outlined in the theoretical section.

4.2 Data analysis

To analyze the data, we use conditional logit model, which is a preferred approach for modeling choice behavior as a function of the characteristics of alternatives within the choice set (Hoffman and Duncan, 2004). The dependent variable in the model represents the hiring decision and is defined as a binary variable indicating whether an applicant was selected for hiring (=1) or not (=0). Our key independent variable is the employment break, defined by the applicant's employment status in the past three years (see Table 1). Since the reference categories for employment breaks differ for men and women, we estimate two separate models, each with a distinct reference category. Specifically, the reference category for women is "12 months off for maternity/parental leave, otherwise working", while for men it is "Continuously working". The models also control for other applicant attributes and their respective levels, as detailed in Table 1. We interpret the estimation results by calculating semi-elasticities for each employment break. These semi-elasticities indicate the average percentage change in the probability of being hired associated with a given employment break, relative to a reference category. They are derived using the *aextlogit* command in Stata.

In the next step, we compute managers' willingness to pay (WTP) for various employment breaks using coefficients obtained from the conditional logit models.

The willingness to pay, which is grounded in economics' utility framework, is defined as the amount of money an individual is willing to forgo to obtain a given good or service. In our context, this refers to the amount of salary the manager is willing to sacrifice to hire an individual with a particular employment break. The willingness to pay is calculated as a ratio of the coefficient for a given employment break to the coefficient for expected salary. Further details on the formal derivation of this measure are provided in Appendix B. We compute WTP and associated confidence intervals using the delta method and the *wtp* Stata command.

In the final step, we explore potential explanations for the differing evaluations of mothers and fathers with varying employment breaks by analyzing managers' perceptions of each hypothetical candidate's competence, motivation, and availability. To do this, we proceed in two steps. First, we estimate a set of logistic regressions to assess the probability of a candidate being perceived as more competent, more motivated, and more available, conditional on the type of employment break. Second, we perform a mediation analysis by re-estimating the conditional logit models, revealing managers' hiring preferences, subsequently adding dummy variables indicating whether the candidate that was selected for being hired was perceived as more available, more competent and more motivated than the non-selected candidate. We assess how the inclusion of these perception variables alters the baseline results, and whether the hiring and pay penalties/premiums associated with a given employment break diminish or disappear altogether when controlling for managers' perceptions of candidates' availability, competence, and motivation.

5. Results

5.1 Hiring and wage penalties/premiums associated with different employment breaks

The results obtained from estimating the conditional logit model, which reveal managers' preferences for hiring applicants with varying employment breaks due to childcare or unemployment, are presented in Figure 1 and Appendix A Table 2. Figure 1 shows the average percentage change in the probability of being hired resulting from a given employment break, compared to a reference category (i.e., semi-elasticity for employment break). Appendix A Table 2 presents the estimated semi-elasticities plotted in Figure 1, as well as coefficients obtained from estimating conditional logit models.

The results displayed in Figure 1 indicate that, among men, employment breaks for childcare reasons are associated with a substantial hiring penalty. Compared to male applicants with a continuous employment history, those who spent 2 months on parental leave are, on average, 8 percent less likely to be hired (p-value = 0.084), while those who spent 6 months on

parental leave are 16 percent less likely to be hired (p-value = 0.001). The penalty associated with 6 months of unemployment is even greater, amounting to a 25 percent decrease in the probability of being hired (p-value = 0.000). The 9 percentage-point difference in the reduction in the probability of being hired, comparing employment breaks of the same length but for different reasons (i.e. 16 percent for 6-month leave vs. 25 percent for 6 months of unemployment), is statistically significant (p-value = 0.040), revealing more negative career consequences associated with unemployment.

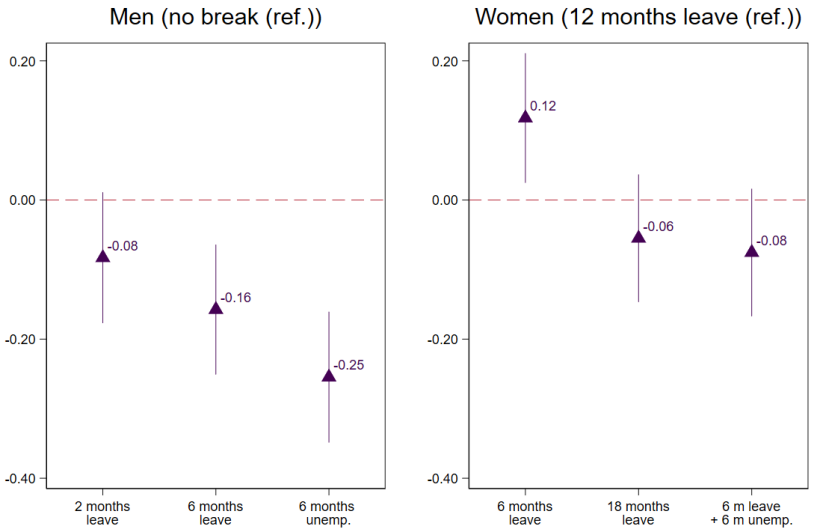
In the case of women, we find that, compared to mothers who took 12 months of parental leave in the past three years, those who took a shorter 6-month leave have a significantly higher probability of being hired. On average, a 6-month parental leave, compared to a 12-month leave, increases the probability of being hired by 12 percent (p-value = 0.013). We do not find a significant difference in hiring probabilities between mothers who took 12 months of parental leave and those who extended their leave by an additional 6 months of unpaid leave (for a total of 18 months). Similarly, there is no significant difference in the probability of being hired between mothers who took a 12-month leave and those who experienced an employment break of the same length but for a different reason (6 m. leave and 6 m. unemployment). However, 6 months of unemployment alone reduces the probability of being hired by as much as 20% (a difference between a positive 12 percent for 6-month leave and a negative 8 percent for 6 months of leave and 6 months of unemployment), which is highly statistically significant (p-value = 0.000).

Figure 2 shows estimates of managers' average willingness to pay for employment breaks of varying lengths, obtained from the point coefficients of the conditional logit model. These results mirror the findings related to hiring preferences of managers. We find that a manager would be equally likely to hire a man who took on a 2-month parental leave and a man with continuous employment only if the former is willing to accept 7.9% lower salary (p-value=0.084). In other words, fathers who took a 2-month parental leave experienced approximately an 8% pay disadvantage compared to fathers with no employment gap. For a longer leave period of 6 months, we find an even larger pay penalty of 15% (p-value = 0.001). The salary reduction for fathers due to unemployment, as opposed to continuous employment, is even higher and amounts to 24% (p-value = 0.000).

The results for mothers indicate that managers have a higher willingness to pay mothers who took a 6-month leave than those who took a full 12-month leave. This pay premium for taking a shorter parental leave is equal to an 11% increase (p-value = 0.013). Consistent with the hiring preferences of managers, who do not differentiate between mothers who took a 12-month leave, those who extended it to 18 months, and those who had a 12-month

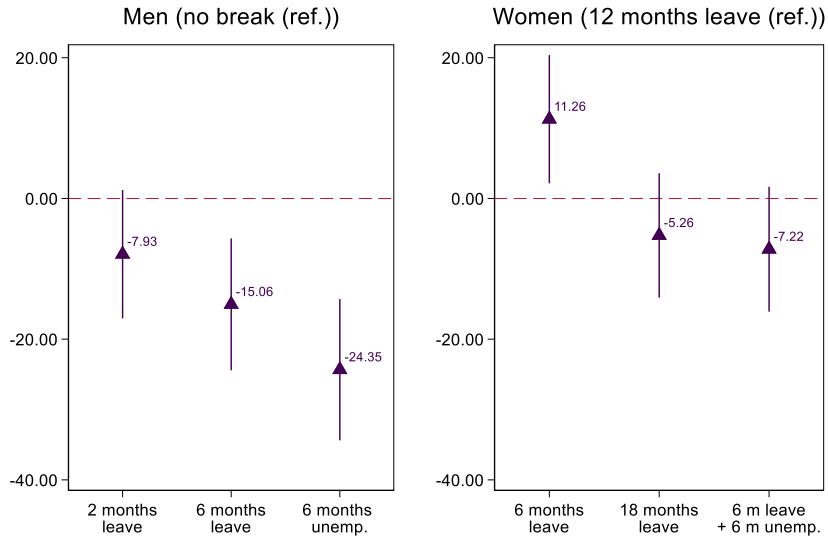
employment break combining 6 months of parental leave and 6 months of unemployment, managers also do not differentiate between these groups in terms of pay.

Figure 1. An average change in the probability of being hired for different employment breaks for men and women.



Notes: The results present the average percentage change in the probability of being hired resulting from a given employment break relative to the reference category (semi-elasticity). The probability of being hired is estimated using a conditional logit model, which controls for other candidate attributes: sector-specific experience and training requirements, performance evaluation at the previous job, and expected gross salary. Because the reference categories for employment breaks differ by gender, two separate models were estimated: one using no employment break as the reference category, and the other using a 12-month parental leave as the reference. The confidence intervals represent 95% CI.

Figure 2. The willingness to pay for different employment breaks for men and women.



Notes: Willingness to pay (WTP) is calculated as a ratio of coefficients $(-\frac{\beta_i}{\beta_{price}})$, where β_{price} is the cost (salary) coefficient and β_i is the coefficient for a given employment break. The coefficients used for calculating the WTP come from conditional logistic regression. The confidence intervals reflect 95% CI and are constructed using the delta method.

To summarize, even a relatively short, 2-month parental leave taken by fathers, enabled by the recently introduced non-transferable entitlement under the EU Work-Life Balance Directive, substantially reduces their hiring and wage prospects. Compared to fathers who do not use the 2-month leave for childcare, fathers who do take it have on average 8% lower probability of being hired and face 8% pay penalty. This disadvantage is even greater for fathers who opt for a more gender equal childcare division, and take a longer 6-month parental leave (16% and 15%, respectively). For mothers, in turn, taking a shorter 6-month leave compared to the 12-months leave most mothers in Poland opt for, is associated with around 11-12% hiring and pay premium.

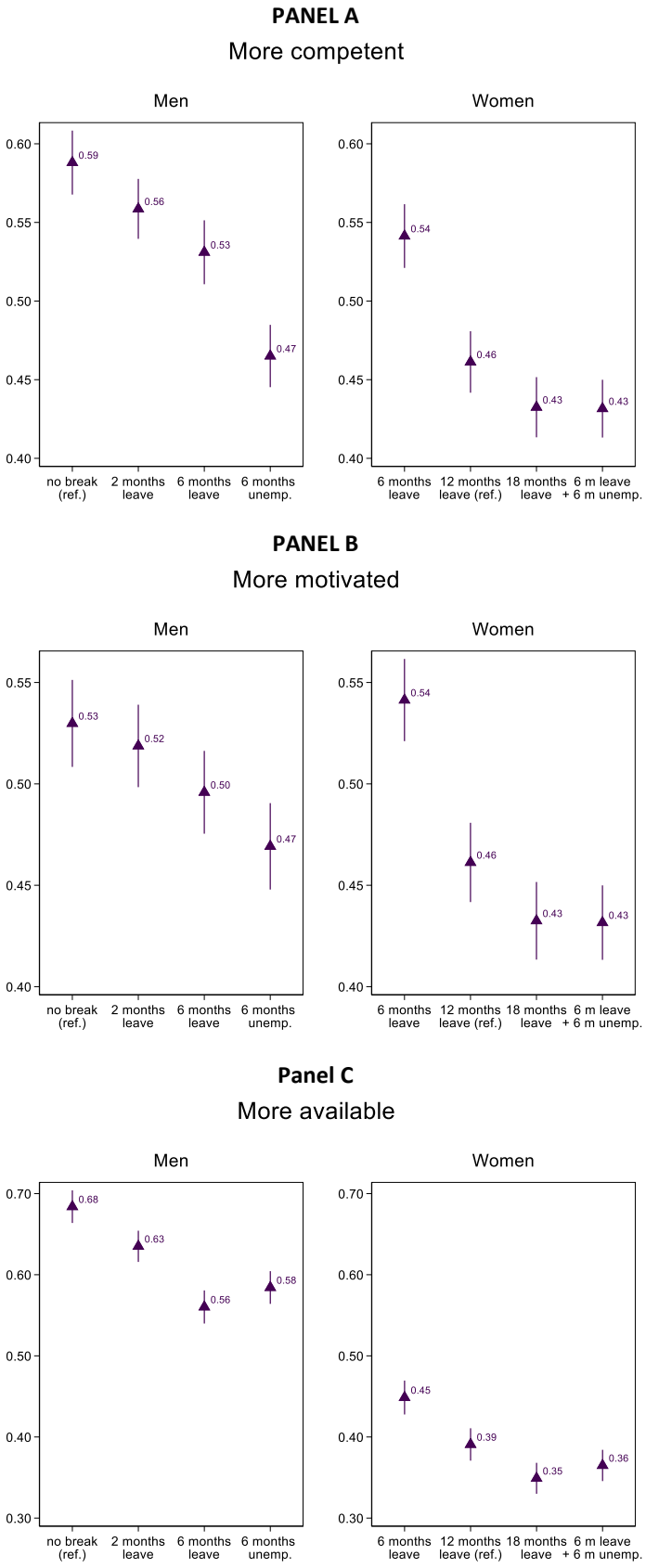
5.2 Mechanisms behind the hiring and pay penalties/premiums for different employment breaks

Figure 3 presents the predicted probabilities of being perceived as more competent (Panel A), more motivated (Panel B), and more available (Panel C) for applicants with different employment breaks, obtained from logistic regression models.

The results show that, among men, fathers who took a 2-month parental leave are perceived as significantly less available, while those who took a 6-month leave are viewed as not only less available but also less competent, compared to fathers without any employment break. Fathers who experienced a 6-month unemployment spell are perceived as significantly less competent, less motivated, and less available than those with continuous employment. Notably, unemployed fathers are rated as less competent even when compared to fathers with an equally long employment break taken for childcare reasons.

For female candidates, we find that mothers who took a 6-month parental leave are perceived as more competent, more motivated, and more available than those who took a longer leave. Similar to the pattern observed for fathers, mothers who experienced unemployment are viewed as less competent, less motivated, and less available than those who did not have an unemployment spell (i.e., comparing 6 months of leave plus 6 months of unemployment with 6 months of leave only).

Figure 3. Predicted probabilities of being selected as a more available (panel A), competent (panel B), and motivated (Panel C) candidate for male and female applicants with different employment breaks.



Notes: Each panel graphs predicted probabilities obtained from estimating logistic regression with the dependent variable defined as a dummy variable equal to one if a candidate was selected as more competent (Panel A), motivated (Panel B), and available (Panel C) than the other candidate included in the pair or profiles. All models control for candidate attributes: sector-specific experience and training requirements, performance evaluation at the previous job, and expected gross salary. The confidence intervals reflect 83% CI.

Table 2 summarizes the results obtained from the mediation analysis we performed in order to examine what drives the hiring and pay disadvantage associated with a given employment break. Panel A in this table presents the estimated semi-elasticities, which reflect the average change in the probability of being hired for various employment breaks relative to the reference group. Panel B reports the estimated willingness to pay for these breaks. Each panel includes results from five models: the baseline specification (presented graphically in Figures 1 and 2 above), three models that individually add a variable indicating whether the applicant was selected as a more available, more competent, and more motivated candidate, and a final model that includes all three indicators simultaneously. The willingness to pay (WTP) for specifications that account for additional indicators is calculated as a ratio of coefficients, as defined in section 4.2, where β_{price} is the cost (salary) coefficient from the baseline specification, and β_i is the coefficient for a given employment break from the relevant specification that additionally controls for availability, competence, motivation or all of these together. We thus assume that perceived availability, competence, and motivation affect managers' hiring preferences but do not change the utility they derive from candidates' expected salary. We make this assumption because, if we allowed the salary coefficient to change in the models which include these mechanisms, the reference point for how managers trade off salary against candidate characteristics would also shift. In that case, it would become impossible to determine whether changes in WTP reflect a reassessment of the candidate or simply a change in how much managers value salary itself.

Table 2. The mechanisms behind hiring and pay (dis)advantage of applicants with varying employment breaks.

Gender	Men			Women		
Employment break	2 months leave	6 months leave	6 months unempl.	6 months leave	18 months leave	6 m. leave + 6 m. unempl.
Reference category	No break			12 months leave		6 months leave
Panel A: An average change in the probability of being hired for different employment breaks						
Baseline model	-0.08*	-0.16***	-0.25***	0.12**	-0.06	-0.193***
+ competence	-0.08	-0.14**	-0.11	-0.04	-0.01	-0.026
+ motivation	-0.10*	-0.18***	-0.28***	0.02	-0.03	-0.121**
+ availability	-0.03	0.00	-0.18***	0.06	0.00	-0.129**
+ all	-0.07	-0.07	-0.11	-0.13	0.02	0.033
Panel B: Willingness to pay for different employment breaks						

Gender	Men			Women		
Employment break	2 months leave	6 months leave	6 months unempl.	6 months leave	18 months leave	6 m. leave + 6 m. unempl.
Baseline model	-7.93*	-15.06***	-24.35***	11.26**	-5.26	-18.48***
+ competence	-7.33	-13.5**	-10.37	-3.73	-1.20	-2.46
+ motivation	-9.96*	-17.26***	-26.66***	1.58	-3.31	-11.56**
+ availability	-2.75	-0.04	-17.34***	5.58	-0.72	-12.31**
+ all	-6.70	-6.57	-10.61	-12.26	1.66	3.18

Notes: The baseline specification refers to a conditional logit model that controls for other candidate attributes (sector-specific experience and training requirements, performance evaluation at the previous job, and expected gross salary). "+ competence" includes an additional control variable indicating whether the applicant was selected as more competent. "+ motivation" includes an additional control variable indicating whether the applicant was selected as more motivated. "+ availability" includes an additional control variable indicating whether the applicant was selected as more available. "+ all" includes all three indicators simultaneously. The willingness to pay (WTP) for specifications "+ competence", "+ motivation", "+ availability", "+ all" is calculated as a ratio of coefficients as defined in section 4.2, where β_{price} is the cost (salary) coefficient from the baseline specification, and β_i is the coefficient for a given employment break from the relevant specification "+ competence", "+ motivation", "+ availability", "+ all". *** p<0.01, ** p<0.05, * p<0.1

Our results suggest that, among fathers, the main mechanism driving the hiring and pay disadvantages associated with parental leave is managers' perception of these fathers as less available employees. In contrast, the poorer career prospects for fathers with a history of unemployment appear to stem from being perceived as less competent. Specifically, results in Table 2 indicate that the disadvantages faced by fathers who took either a 2-month or 6-month parental leave are primarily driven by managers' perceptions of reduced availability, as evidenced by the absence of significant hiring and pay penalties once perceived availability is controlled for in the models. As discussed earlier, unemployed fathers are also perceived as less available (Figure 3C), which, to some extent, explains their poorer career prospects. This is reflected in a reduction of the semi-elasticity estimate from -0.25 to -0.18 and the willingness to pay estimate from -24.35 to -17.34. The worse perception of unemployed fathers' availability for work does not, however, appear to be the main mechanism driving their pay and hiring penalties, as they remain statistically significant. A more important factor appears to be the perception of significantly lower competence among unemployed fathers (Figure 3A). When this is accounted for in the hiring preference model (Table 2), there is no longer a significant difference in either the probability of being hired or in pay between unemployed and continuously employed fathers. Finally, lower perceived motivation is not found to explain the lower evaluation of fathers with employment breaks, whether due to childcare or unemployment.

The findings for mothers who took parental leave differ from those obtained for fathers. Mothers who took a 6-month parental leave are perceived to be more available, more competent, and more motivated compared to those who took a full 12-month leave (Figure 3 A-C), and all of these characteristics, to some extent, explain the hiring and pay premium associated with shorter leave: once these factors are included in the models, the premium is no longer statistically significant (Table 2). For the longer leave period of 18 months (compared to 12 months), we do not observe any hiring or wage penalty, and the underlying mechanisms do not appear to play any role. Results from analysis for mothers, in which we compare the impact of 6 months of unemployment alone (i.e. comparing mothers who had 6-month leave to those who had a 6 month leave plus 6 months of unemployment, last column in Table 2) reveal that the hiring and pay disadvantages experiences by mothers with unemployment break are primarily due to being seen as less competent. These results are thus consistent with our findings for men, indicating that the poorer career prospects of unemployed mothers and fathers are mainly due to managers perceiving them as less competent.

5.3 Sensitivity analysis

We perform sensitivity analysis by re-estimating the models for the subsample of managers working in private sector only. In Poland, unlike in the private sector, salaries in the public sector are rigid and often determined by regulations that define wage boundaries for specific positions. As a result, public sector managers may base their hiring decisions more on applicants' expected salaries than on other individual characteristics. In contrast, hiring decisions in the private sector tend to be more individualized and are more likely to reflect managers' personal preferences and assessments of applicants.

The findings obtained for the sub-sample of managers from the private sector are presented in Appendix A Figures 2 and 3 and are consistent with those obtained for the full sample, as discussed above.

6. Discussion and concluding remarks

In this study, we used data collected through a discrete choice experiment to examine career consequences of non-standard leave taking behavior of mothers and fathers. We also compared the labor market effects of parental leave with those of employment interruptions unrelated to childcare, such as unemployment. Drawing on human capital and signaling theories, we further disentangled the mechanisms underlying professional penalties associated

with different types of employment breaks.

First of all, our findings indicate that unemployment carries stronger negative implications for career than parental leave of the same length, particularly for men, as hypothesized in H1.[8] Thus, our findings suggest that career penalties associated with time out of the labor market cannot be explained solely by human capital loss during employment breaks. Rather, a non-employment period on one's CV produces a signal that is interpreted differently depending on the reason for the work interruption. Our analysis of the mechanisms underlying employers' assessments of mothers and fathers with different types of employment breaks confirms this interpretation. Namely, both fathers and mothers who experienced 6 month long unemployment face career penalties predominantly due to being perceived as less competent, which is consistent with hypothesis H2.

In contrast to unemployment, parental leave take-up has different impacts on men and women's employment outcomes. Career penalties for parental leave are imposed on fathers who take either 2- or 6-month parental leave, a finding which is consistent with our hypothesis H5. Women who take longer parental leave (12 months) rather than shorter leave (6 months) experience less favorable employment outcomes, which is equivalent to saying that mothers who return to work quickly after childbirth receive a premium. These findings support our expectations formulated in H4b (and thus contradict H4a), namely that mothers who return to work quickly, compared to those who take longer leaves, may face improved career outcomes. Men who take parental leave are penalized because they are seen as less available. Meanwhile, women who take shorter leaves are seen as more available, competent, and motivated, showing support for H3 among women but not men.

These findings can be best understood within the framework of ideal worker norms and gender role expectations. Fathers who take parental leave deviate simultaneously from the breadwinner ideal and the ideal worker norm, which constitutes a "double deviation" from the normative behavior (Kelland et al., 2022; Thebaud & Pedulla, 2022), and it makes them

[8] For mothers, we do not find a statistically significant difference in career penalties associated with unemployment spells and that of parental leave of the same length. This result, however, may stem from how unemployment spells are defined for mothers. Unlike fathers, mothers are legally obligated to take leave following the childbirth. Consequently, an unemployment spell for mothers consists of a combination of 6 months of parental leave and 6 months of unemployment. Such a combination may carry different effects, as it includes both a short parental leave (6 month), which is perceived more positively than a longer leave period, and an equally long unemployment spell (6 months), which alone is associated with negative evaluations.

especially vulnerable to penalties. As a result, fathers who actively engage in caregiving challenge entrenched norms on multiple fronts and are consequently harshly penalized (Thebaud & Pedulla, 2022). While our findings diverge from Germany, where there are no statistically significant differences in the likelihood of being recommended for hiring between fathers who took 0, 2 and 12-months of leave (Fleischmann & Sieverding, 2015; Hipp, 2025), evidence from other countries echoes our findings. For example, Kelland et al. (2022) document how in the UK, a country also characterized by strong work centrality and gender imbalance in care responsibilities (Matysiak & Weziak-Bialowolska, 2016), men who modify their work schedules for caregiving responsibilities experience professional mistreatment ("fatherhood forfeits") such as having their work minimized, mockery, and being viewed with suspicion by co-workers and managers. Similarly, in the US, fathers who left jobs for childcare reasons are perceived more negatively than mothers who do the same (Weisshaar, 2018). Even in Sweden, which is considered a predecessor of gender equality, research finds that strong masculine workplace norms prevent fathers from taking parental leave, as it signals lower commitment and stands in contrast with the image of an "ideal worker" (Haas & Hwang, 2018).

For mothers, by contrast, taking shorter rather longer parental leave indicates stronger work devotion consistent with ideal worker expectations, even though it deviates from traditional motherhood norms (Haines & Stroessner, 2019; Williams et al., 2016). Our finding that such mothers are rewarded suggests that Polish employers may place greater value on adherence to the ideal worker norm than on conformity to gender role expectations. This stands in contrast with research from Germany (Fleischmann & Sieverding, 2015; Hipp, 2018), which shows that mothers who take shorter parental leaves face reduced employment opportunities, due to discrimination for not fulfilling the "good mother" ideal. The fact that in Poland mothers who take shorter leaves are evaluated more positively underscores important country differences in how gender and work norms intersect.

Notably, while Poland introduced the 9-week (app. 2-month) parental leave exclusively for fathers only recently, Germany implemented a well-remunerated 2-month leave reserved for fathers back in 2007, as part of its parental leave reform. Since then, the share of male leave-takers has steadily increased (Eurofund, 2019), shifting the social expectations regarding paternal behavior. We therefore conclude that, despite the hiring and pay disadvantage faced by leave-taking fathers in Poland, further efforts to promote fathers' greater involvement in childcare and leave-taking around childbirth are essential to de-stigmatize and normalize such practices. This is especially important given that fathers' greater involvement in childcare has

long-lasting consequences for children's care, a father-child bond, and the division of housework (Bünning, 2015; Petts et al., 2020; Petts et al., 2025). These factors, in turn, play a crucial role in the decision to have more children (Suero, 2023; Miettinen et al, 2015; Fanelli and Profeta, 2021). This is particularly pertinent to contemporary Poland, which is currently facing a major demographic crisis and the lowest-ever fertility rates.[9]

While our findings indicate that, from a career standpoint, taking longer parental leave might be harmful to fathers, they also suggest that, from the household perspective, such a decision may be more beneficial than not taking any leave or taking only the non-transferable 9 weeks (2-month leave) by men. This is because a more equal division of parental leave between partners (e.g., both the father and mother taking 6 months each) appears, according to our results, to have the least negative impact on the combined hiring and wage opportunities of both parents. Indeed, some research suggests that six months of parental leave may be the ideal length for both employment and mental health outcomes (Kaufman, 2020). In such cases, while the father experiences a wage loss, the mother gains a substantial wage premium. Assuming equal replacement rates for the periods of maternity and parental leaves and comparable earnings of partners, such an arrangement seems more advantageous overall than a scenario where the mother takes 12 months and the father only 2 months, resulting in wage reductions for both. Notably, the 12-month/2-month split seems to be the direction in which Polish couples are heading, as indicated by the increasing number of fathers taking the 2-month parental leave. Importantly, as previously mentioned, fathers who take longer leaves experience long-lasting positive outcomes in their relationships with their children, which could provide an additional motivation for a more balanced division of parental leaves.

There are certain aspects related to our study design that should be considered when interpreting the results. The experimental setup, in which respondents are informed about the applicants' employment status over the past three years, suggests that our findings primarily reflect the short-term effects of non-standard parental leave-taking behavior. Additionally, there is a possibility that the observed effects are influenced by employers' expectations that the applicant may have more children in the near future and will be absent from work again due to another child-related leave. Thus, the question of long-term consequences of nonstandard parental leave-taking behavior remains open. More research is needed to determine whether these effects are indeed short-term and diminish over time, as has been observed in the case of

[9] In 2024, the country reported its lowest-ever fertility rate of 1.099, which was also the lowest among all EU countries.

the employment break due to unemployment (Arulampalam et al. 2001; Filomena, 2024).

Finally, our research suggests that the poorer employment prospects of parents who take longer parental leaves (e.g., a 12-month leave by the mother and a 2–6-month leave by the father) stem from managers perceiving such fathers as less available for work, and mothers as not only less available but also less competent and less motivated. The key question is whether these are merely perceptions - reflecting discriminatory practices by managers - or whether they are influenced by the actual behavior of parents returning from child-related leave, on the basis of which managers form their perceptions of, for instance, low availability of such employees. Future research should therefore focus on determining whether the negative perceptions of leave-taking employees in terms of ability, motivation, and competence are due to managerial bias or to self-selection, where individuals with lower work-related ability or motivation are more likely to take extended leave.

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Appendixes

APPENDIX A: Figures and tables

Figure 1. An example of a pair of applicants' profiles shown to a manager.

	Applicant A	**Applicant B**
Background information	Woman with child(ren) of age 0-3	Man with child(ren) of age 0-3
Employment status in the last 3 years	6 months off for maternity/parental leave, otherwise working	6 months unemployed, otherwise working
Sector-specific experience and training requirements	9 years; requires minimal training	9 years; requires minimal training
Performance evaluation (at the previous job)	below-average	average
Expected gross salary (in PLN)	5,000	6,400

1. Which applicant would you hire for a job?
2. Which applicant do you consider to be more motivated?
3. Which applicant do you consider more competent?
4. Which applicant do you consider more available?

Table 1. Respondents' characteristics.

Variable	Mean	Std. Dev.	Variable	Mean	Std. Dev.
Gender (1=female)	0.459	0.498	***Managerial experience***		
Age					
18-24 yrs	0.053	0.224	<5 yrs	0.352	0.478
25-34 yrs	0.276	0.447	3-5 yrs	0.241	0.428
35-44 yrs	0.309	0.462	6-9 yrs	0.184	0.387
45-54 yrs	0.243	0.429	10-14 yrs	0.105	0.307
>55 yrs	0.119	0.324	15-19 yrs	0.047	0.212
Partner (1=partner present)	0.849	0.359	>15 yrs	0.071	0.257
Parent (1=have children)	0.629	0.483	Sector (=1 private)	0.685	0.465
Education			***Firms' activity (NACE)***		
Vocational or lower	0.208	0.406	Agriculture, forestry and fishing	0.019	0.137
High school	0.160	0.367	Mining and quarrying	0.017	0.129
Tertiary or higher	0.632	0.482	Manufacturing	0.111	0.315
Occupation			Electricity, gas, steam, and air conditioning supply	0.031	0.174
Armed forces occupations	0.018	0.133	Water supply, sewerage, waste management and remediation activities	0.020	0.140
Managers	0.233	0.423	Construction	0.087	0.282
Professionals	0.234	0.423	Wholesale and retail trade	0.087	0.282

Variable	Mean	Std. Dev.	Variable	Mean	Std. Dev.
Technicians and associate professionals	0.070	0.256	Transportation and storage	0.078	0.269
Clerical support workers	0.211	0.408	Publishing, broadcasting, and content production and distribution activities	0.020	0.140
Service and sales workers	0.090	0.287	Telecommunication, computer programming, consulting, and other information service activities	0.050	0.218
Skilled agricultural, forestry, and fishery workers	0.013	0.113	Financial and insurance activities	0.052	0.222
Craft and related trades workers	0.064	0.245	Real estate activities	0.017	0.129
Plant and machine operators and assemblers	0.045	0.208	Professional, scientific and technical activities	0.052	0.222
Elementary occupations	0.022	0.147	Administrative and support service activities	0.030	0.171
Work experience			Public administration and defense	0.064	0.245
<10 yrs	0.216	0.411	Education	0.078	0.269
10-14 yrs	0.233	0.423	Human health and social work activities	0.037	0.189
15-19 yrs	0.159	0.366	Arts, sports, and recreation	0.025	0.156
25-29 yrs	0.098	0.298	Other service activities	0.103	0.304
30-34 yrs	0.061	0.240	Activities of households as employers	0.010	0.100
>35 yrs	0.091	0.288	Activities of extraterritorial organizations and bodies	0.009	0.095
N	**7,976**				

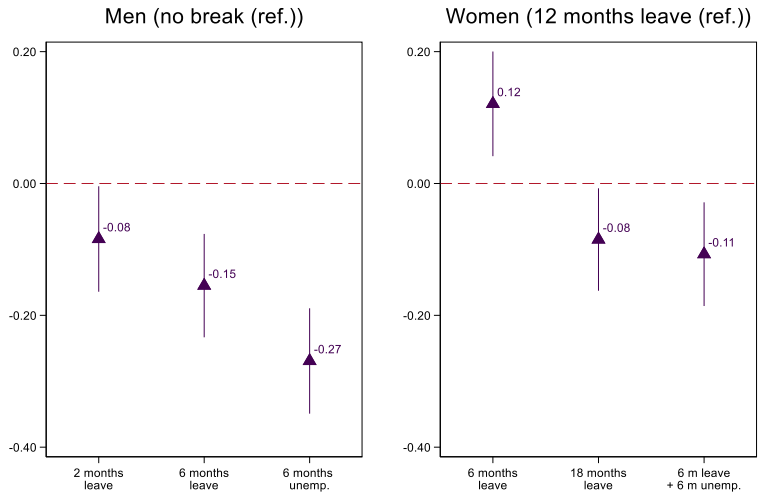
Table 2. Coefficients and semi-elasticities obtained from conditional logit models.

Variables		Reference: no gap (men)		Reference: 12 months leave (women)	
		Coefficients	Semi-elasticities	Coefficients	Semi-elasticities
Employment break					
Women	6 months leave	-0.295***	-0.147***	0.236**	0.118**
		(0.095)	(0.048)	(0.095)	(0.048)
	12 months leave	-0.530***	-0.265***		
		(0.096)	(0.048)		
	18 months leave	-0.640***	-0.320***	-0.110	-0.055
		(0.095)	(0.047)	(0.094)	(0.047)
	6 m. leave + 6 m. unemployment	-0.681***	-0.341***	-0.151	-0.076
		(0.095)	(0.047)	(0.094)	(0.047)
Men	no gap			0.530***	0.265***
				(0.096)	(0.048)
	2 months leave	-0.166*	-0.083*	0.364***	0.182***
		(0.096)	(0.048)	(0.095)	(0.047)
	6 months leave	-0.315***	-0.158***	0.215**	0.108**
		(0.095)	(0.048)	(0.095)	(0.048)
	6 m. unemployment	-0.509***	-0.255***	0.021	0.010
		(0.096)	(0.048)	(0.095)	(0.047)
Work experience (ref. 5 yrs; needs much training)	9 yrs; little training needed	0.735***	0.367***	0.735***	0.367***
		(0.048)	(0.024)	(0.048)	(0.024)
Performance (ref. Above average)	Average	-0.323***	-0.161***	-0.323***	-0.161***
		(0.058)	(0.029)	(0.058)	(0.029)
	Below average	-0.972***	-0.486***	-0.972***	-0.486***

Variables		Reference: no gap (men)		Reference: 12 months leave (women)	
		Coefficients	Semi-elasticities	Coefficients	Semi-elasticities
		(0.059)	(0.030)	(0.059)	(0.030)
Salary	% average gross salary in the R's team	-0.021***	-0.010***	-0.021***	-0.010***
		(0.002)	(0.001)	(0.002)	(0.001)
Observations		7,976	7,976	7,976	7,976

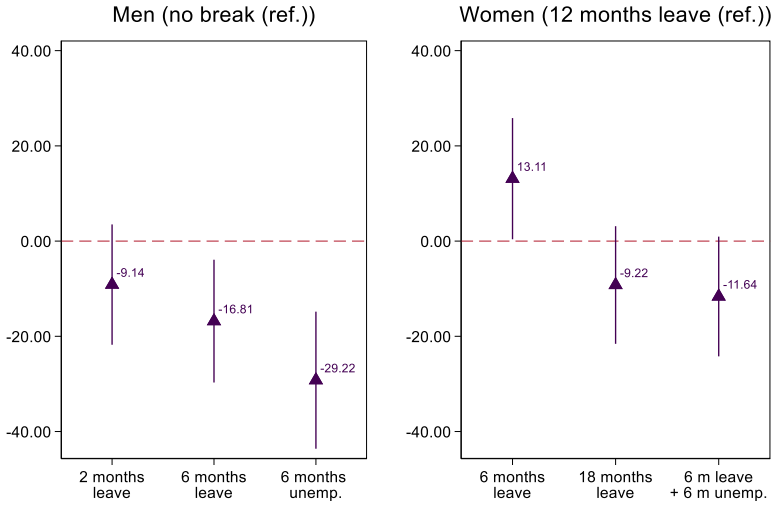
Standard errors in parentheses
*** p<0.01, ** p<0.05, * p<0.1

Figure 2. An average change in the probability of being hired for different employment breaks for men and women – sample of mangers working in private sector.



Notes: The same as in Figure 1 Section 5.

Figure 3. The willingness to pay for different employment breaks for men and women -– sample of mangers working in private sector.



Notes: The same as in Figure 2 Section 5.

APPENDIX B: Random utility model and the derivation of the willingness to pay

We rely on random utility theory (McFadden, 1974) and assume that each respondent, *i*, derives utility from choosing an alternative (profile), *j,* that was presented in choice set (screen), *c*:

$$U_{ijc} = V_{ijc} + \varepsilon_{ijc}$$

Where V_{ijc} is the observable utility and ε_{ijc} is a random error. We assume the observed utility V_{ijc} is a function of attributes describing alternative (profile) *j*, including the employment breaks and the price (expected salary), and individual fixed effect μ_i:

$$V_{ijc} = \beta_0 + \beta_1 x_{1j} + \beta_1 x_{2j} + \cdots + \beta_k x_{kj} + \beta_{price} price_j + \mu_i$$

and the total utility is:

$$U_{ijc} = \beta_0 + \beta_1 x_{1j} + \beta_1 x_{2j} + \cdots + \beta_{price} price_j + \mu_i + \varepsilon_{ijc}$$

Respondent *i* chooses alternative (profile) *j* over *k*, when:

$$U_{ijc} > U_{ikc}$$

The choice of an alternative *j* can be modelled under the assumption that ε_{ijc} is i.i.d. extreme value type I, using conditional logit model:

$$P_{ij} = \frac{\exp\left(\beta_0 + \beta_1 x_{1j} + \beta_1 x_{2j} + \cdots + \beta_{price} price_j + \mu_i\right.}{\sum_{k=1}^{2} \exp\left(\beta_0 + \beta_1 x_{1k} + \beta_1 x_{2k} + \cdots + \beta_{price} price_k + \mu_i\right)}$$

Using the estimated coefficients, we can then estimate the willingness to pay (*WTP*) for a given attribute x_1 (be it an employment break), which is defined as the amount of money the individual is willing to give up to gain one unit of x_1, while keeping the utility constant. So, we solve:

$$\partial U_{ij} = \beta_1 \partial x_{1j} + \beta_1 x_{2j} + \cdots + \beta_k x_{kj} + \beta_{price} \partial price_j = 0$$

Which gives:

$$WTP(x_i) = -\frac{\frac{\partial U_{ij}}{\partial x_{1j}}}{\frac{\partial U_{ij}}{\partial price_j}} = -\frac{\beta_1}{\beta_{price}}$$

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