Online Appendix Accompanying: Can Work from Home Help Balance the Parental Division of Labor?

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A Data sets and descriptive statistics

Our analysis is based on two data samples: the LISS sample and the CBS sample. We use the former for all childcare analyses and the latter for the analyses of labor supply. In the following, we describe the data sources, the cleaning process, and descriptive variables in more detail.

A.1 LISS sample

A.1.1 Time-use data

Time-use data have been regularly collected in the LISS panel, but the design of the questionnaire changed substantially in November 2019, so that earlier waves cannot be compared to post-2019 waves. In the study, we employ time-use information collected in comparable questionnaires in November 2019, April 2020, November 2020, November 2021, and June 2022. The data collections from November 2019 to November 2021 are part of the time-use questionnaire which we helped to design. We expand the time series by making use of an additional time-use elicitation using the same design in June 2022 by Kesternich, Vermeulen, and Wintzéus (2024).

In these surveys, people are asked to distribute the hours of the past week over different activities. Table A.1 gives an overview of the categories that have been asked for in the different questionnaires. It shows that some categories have been split up or aggregated over time, e.g. beginning with the April 2020 wave, working hours are recorded separately by whether work was done at the usual workplace or at home (and whether the subject has been responsible for a child while working at home). We use the information on time spent working, commuting, and on childcare and aggregate the respective categories if necessary. See Been and Centerdata (2021), van Soest et al. (2019), and von Gaudecker and Centerdata (2020a,b), respectively, for the documentation of the questionnaires.

Table A.1: Time-use categories in the LISS time-use questionnaires

	Nov 2019	Apr 2020	Nov 2020	Nov 2021	Jun 2022
Commuting	x	x	x	x	x
Education	x	x	x	x	x
Job search				x	x
Paid work	x				
Paid work at workplace		x	x	x	x
Paid work at home		x	x	x	x
Paid work at home while responsible for children		x	x	x	x
Homeschooling		x	x		
(Other) childcare	x	x	x	x	x
Care for parents	x				
Care for other relatives	x				
Care for family members	x				
Care for parents or (non-)family members		x	x	x	x
Cooking				x	x
Shopping				x	x
(Other) chores	x	x	x	x	x
Leisure	x			x	x
Leisure with others online		x	x		
Leisure with others in person		x	x		
Leisure alone		x	x		
Resting	x	x	x	x	x
Other	x	x	x	x	x

Notes: The table displays the time-use categories that are available in the LISS time-use questionnaires. The questionnaires in which the respective category was part of are marked with an 'x'.

During the questionnaire, the answers over all categories need to sum to 168 hours. We drop all incomplete responses. We also drop time-use data where more than 120 hours were allocated to a single activity with the exception of resting and childcare. We do not drop

observations due to hours spent resting because, individuals can, in principle, spend all their hours resting, for instance, when they are sick. We use a higher threshold (140 hours) for hours spent doing childcare as it is also, in principle, possible that an individual spends all their non-resting hours doing childcare, for instance, if they have a newborn or their child is sick. In addition to dropping extreme outliers, we winsorized the variables to avoid our analyses becoming outlier-driven. Since what constitutes an outlier may differ across variables, we apply variable-specific winsorization thresholds to account for differences in distributions. In particular, we winsorize hours spent working, hours spent working at the workplace, hours spent working from home, hours spent working from home while taking care of children, hours spent on job search, hours spent in education, hours spent doing chores, shopping, cooking, and searching for a job at 80 hours from above. Hours spent commuting is winsorized at 40 hours. Hours helping others are winsorized at 60. Leisure activities and other activities are winsorized at 100 hours. Furthermore, we winsorize hours resting from below at 30 hours. After winsorizing, we rescaled all non-winsorized variables per wave per individual such that the ratios among non-winsorized activities stayed the same and the hours still sum up to 168. In a robustness check in Table B.1, we find that results are very similar if we do not follow these cleaning steps and use the raw responses directly.

A.1.2 Measure of remote work potential based on Covid-19 modules

We fielded six questionnaires on the impact that the Covid-19 pandemic had on people's lives in the period between mid-March and December 2020 (the questionnaires are documented in von Gaudecker, Zimpelmann, et al., 2021). We measure the potential remote work share based on those surveys. In May 2020, we ask participants "What percentage of your normal work *prior to the coronavirus outbreak* can you do while working from home?". We repeated this question in December 2020, but inquired about the share of tasks at the usual job that can be done from home instead of the pre-pandemic situation: "What percentage of your normal work can you do while working from home?".

The resulting answers measure the potential remote work share, abstracting from any changes in task content that happened during the period of social distancing. The fact that we ask this when the pandemic was already in full swing allows individuals to better assess the *potential*

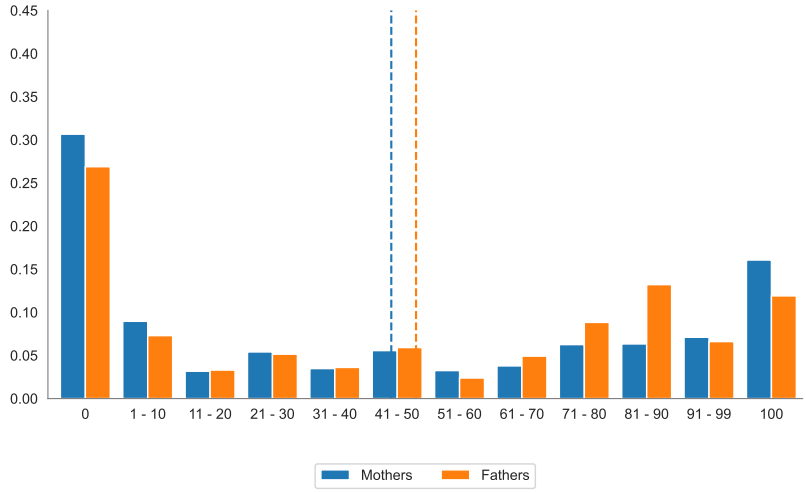


Figure A.1: Share of tasks that can be done from home (LISS)

Notes: Figure A.1 displays the distribution of the variable "share of tasks that can be done from home" by gender in the pooled LISS sample. Dashed lines display the mean by gender (44 % for mothers and 48 % for fathers). Sample restrictions as described in Section 1.

for remote work – it would not have occurred to many people that essentially all meetings could be held in virtual formats. The correlation between the May and December measures is 0.82. The Appendix of Zimpelmann et al. (2021) discusses the correlation between the answers in May and December as well as the marginal distributions in great detail. Reassured by the measures' high degree of stability, we take the mean of the data that is available at the individual level (participation is not identical across waves) as a measure of the pre-pandemic potential remote work share.

We plot the distribution of the potential remote work share in Figure A.1. The distribution is very polarized. For both genders, more than a quarter of jobs require presence at the workplace for all tasks. At the same time, tasks can entirely be performed remotely in more than 10 % of jobs. Average remote work potential is somewhat lower for mothers than for fathers (44 % vs. 48 %). The distribution is in line with other data. For example, a similar question asked in broad samples of the U.S. and U.K. populations returned means of 41–43 % (Adams-Prassl et al., 2022).

Our analysis centers on the potential *hours* of remote work. We obtain this metric by multiplying the potential remote work share by the number of working hours prior to the pandemic, resulting in a time-invariant variable specific to individuals.

We prefer our directly elicited measure for several reasons over occupation- or sector-level measures like those in Dingel and Neiman (2020) (based on expert judgments) or Hansen et al. (2023) (based on job postings). First, tasks within occupations might change at the start of the pandemic in ways which cannot be captured by the descriptions of tasks elicited before the pandemic. Second, our measure is more fine-grained in the sense that it allows respondents to indicate that they can do a part but not all of their work remotely – and more than half of them do so. Finally, it captures differences in remote work potential within occupations (e.g., due to a different firm culture). Adams-Prassl et al. (2022) show their self-reported measure of remote work ability to be strongly related to occupations and sectors, but also find substantial heterogeneity within occupations. While we see this additional heterogeneity primarily as an advantage, it might raise the concern of response bias on the individual level. Our measure based on the NEA addressed this concern as it is constant within sector $\times$ education cells – while sharing the other two advantages described above (it is based on data during the pandemic and fine-grained). For the analyses based on the LISS sample, we use the self-reported measure of remote work potential. In robustness exercises based on the NEA measure, we obtain very similar results (see Table B.2).

A.1.3 Description of variables

This section provides further information about the source and calculation of variables in the LISS sample.

Age, gender Obtained from the LISS background questionnaire. / GBAPERSSONTAB

Age of the youngest child and number of children If available, from administrative records (GBAHUISHOUDENSBUS). Otherwise, obtained from the LISS family questionnaire.

Partner link We identify partners based on GBAHUISHOUDENSBUS for subjects we can link to CBS data. Otherwise, we make use of the LISS background information, in particular the household position variable.

Potential remote work share Share of normal work that can be done remotely. Obtained from Covid-19 questionnaire. Variable creation is described in more detail in Section A.1.2.

Potential remote work hours Working hours that can be done remotely as a product of the potential remote work share and pre-pandemic working hours. If possible, we take the information on pre-pandemic working hours from administrative records (Feb. 2020 or Nov. 2019, see Section A.2.1), and otherwise from the Covid-19 questionnaire (asked retrospectively in Mar. 2020, see Section A.1.2), the time-use questionnaire (Nov. 2019), or the work and schooling questionnaire (Apr. 2019), in this order.

Childcare hours Obtained from time-use questionnaire. In November 2019, the time-use questionnaire only contains one question that asks for hours spent doing childcare per week. In April and November 2020, childcare is spread across three questions: hours spent doing homeschooling, hours spent performing childcare while working remotely and hours spent doing other childcare. In November 2021 and June 2022, only the latter two are asked. For each year, we take the sum of hours across the different childcare related activities.

Hours worked from home Values taken from the Covid-19 questionnaire to measure pre-pandemic hours worked from home. In March 2020, we asked individuals how many hours they worked from home in February 2020. For all other dates, values are taken from the time-use questionnaire by adding the hours worked from home with and without children. For April and November 2020, we use the respective values from the covid-19 questionnaire if the person did not fill out the time-use survey.

A.1.4 Descriptive statistics

The first two columns of Table A.2 display the socio-demographic characteristics for the LISS sample. We display the socio-demographic characteristics pooled over all respective waves. Mothers are somewhat younger than fathers, families comprise around 2 children on average and the age of the youngest child falls just below the middle of the age interval we require.

Table A.2: Socio-demographic variables by sample and gender

	LISS		CBS	
	Mothers	Fathers	Mothers	Fathers
Age	39.81	42.20	38.68	41.03
	(6.49)	(6.61)	(6.56)	(6.83)
Age youngest child	6.64	6.65	6.17	6.17
	(4.77)	(4.77)	(4.77)	(4.77)
Number of children	2.02	2.05	1.95	1.95
	(0.79)	(0.80)	(0.76)	(0.76)
Person × wave obs.	1,285	1,301	5,225,637	5,225,656

Notes: The table displays means and standard deviations (in parentheses) of basic demographic characteristics by sample and gender. The first two columns refer to the LISS sample and pool observations over all waves. The last two columns refer to the CBS sample and pool observations from November 2016 to November 2023. Sample restrictions as described in Section 1.

A.2 CBS sample

A.2.1 Working hours measure based on administrative CBS data

Our measure on working hours is based on administrative records of monthly job spells (SPOLISBUS). We use the variable SAANTVERLU which includes paid overtime hours. We select the spells on the first day of each November, where most of them span the full month November, but some are shorter. We scale the recorded working hours to one week to accommodate job spells of different length. If we observe parallel spells for a subject, we sum working hours and use the sector information of the job with the highest number of hours for the imputation of remote work potential (described below). We set working hours to 0 if we do not observe an employment spell and the subject is not registered as self-employed.

A.2.2 Measure of remote work potential based on the NEA survey

For the imputation of the remote work capability in the administrative records, we make use of the National Working Condition Survey (NEA). Its goal is to gather information on the topics of working conditions, occupational accidents, work content, employment relationships and employment conditions of employees in the Netherlands. The NEA has been carried out yearly since 2005 by Statistics Netherlands and TNO, in collaboration with the Ministry of

Social Affairs and Employment. Its target population is all employees aged 15 to 74 who work in the Netherlands, from whom a sample is surveyed during the period of 1st of October to 31st of December of each year.[1]

Around 50,000 individuals answered the survey each year and around 30,000 to 35,000 of those respondents answered the questions on remote work, which we use for our imputation. In particular, we use the following variables for calculating a remote work share:

- Remote Work Dummy (Afl_ThuiswerkDich): Dummy whether the employee works (partly) remotely.
- Remote Work Hours (Afl_AantUurTW): "On average, how many hours a week do you work from home for your employer?"
- Working Hours (Afl_Uren): "Working hours in hours per week in current job"

We calculate a remote work share for each individual by dividing the remote working hours by total working hours. To keep a large sample size for the imputation (see below) we do not restrict the sample.

Figure A.2 displays the distribution of the remote work share by gender in the NEA in the year 2020. Dashed lines indicate the mean for each gender. Although the samples are not directly comparable, the figure shows that the remote work share in the NEA exhibits a similar distribution as the share of tasks that can be done from home variable in the LISS Sample (see Figure A.1). The distribution is slightly shifted to the left as we measure the maximal possible remote work share in the LISS which is expectedly not fully realized even in November 2020. The distribution is bi-modal and on average, men have a higher remote work share than women.

Figure A.3 displays the mean remote work share aggregated by sector over time. Before the pandemic, remote work shares were on a low level and differences between sectors were much smaller than in the year 2020.

We impute the potential remote work share in the CBS sample as the average realized remote work share in 2020 in the respective education × sector cell (see Figure A.4) measured in the

[1]The documentation of the survey and all questionnaires are available at `https://www.cbs.nl/nl-nl/onze-diensten/methoden/onderzoeksomschrijvingen/korte-onderzoeksbeschrijvingen/nationale-enquete-arbeidsomstandigheden--nea--`.

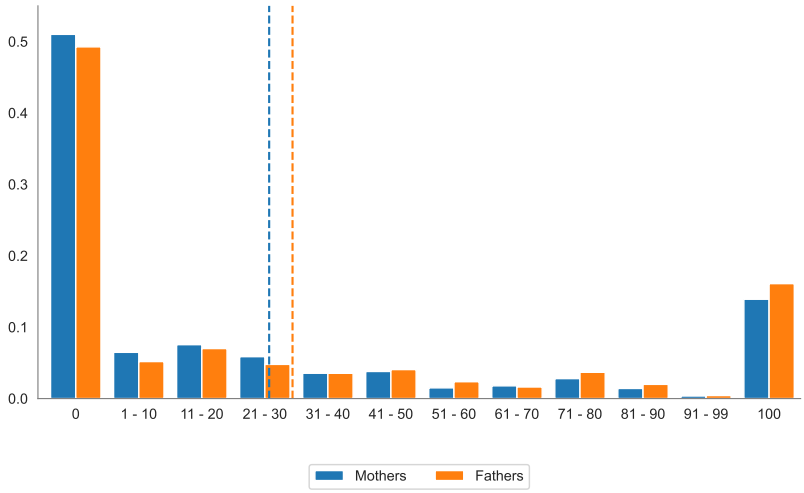


Figure A.2: Remote work share in 2020 (NEA)

Notes: Figure A.2 displays the distribution of the realized remote work share by gender in the National Working Conditions Survey (NEA) in the year 2020, expressed as a percentage. Dashed lines indicate the mean for each gender (26 % for mothers and 29 % for fathers). Remote work capability is calculated by dividing the hours of remote work by total working hours.

NEA. We use four education categories, including an 'unknown' category (see below). For each observation year, the imputation is based on the sector four years before which makes sure the sector is always observed before the pandemic started and our measure is, hence, unaffected by job changes that happened due to the pandemic. When employing this measure as a robustness check for the childcare analysis, we only use a lag of three years as the last observation is from 2022 in the LISS sample. Potential remote work hours are then calculated by multiplying the potential remote work share with the working hours of the individual, again four years prior. We verify that imputing on the education $\times$ sector $\times$ gender level leads to very similar results.

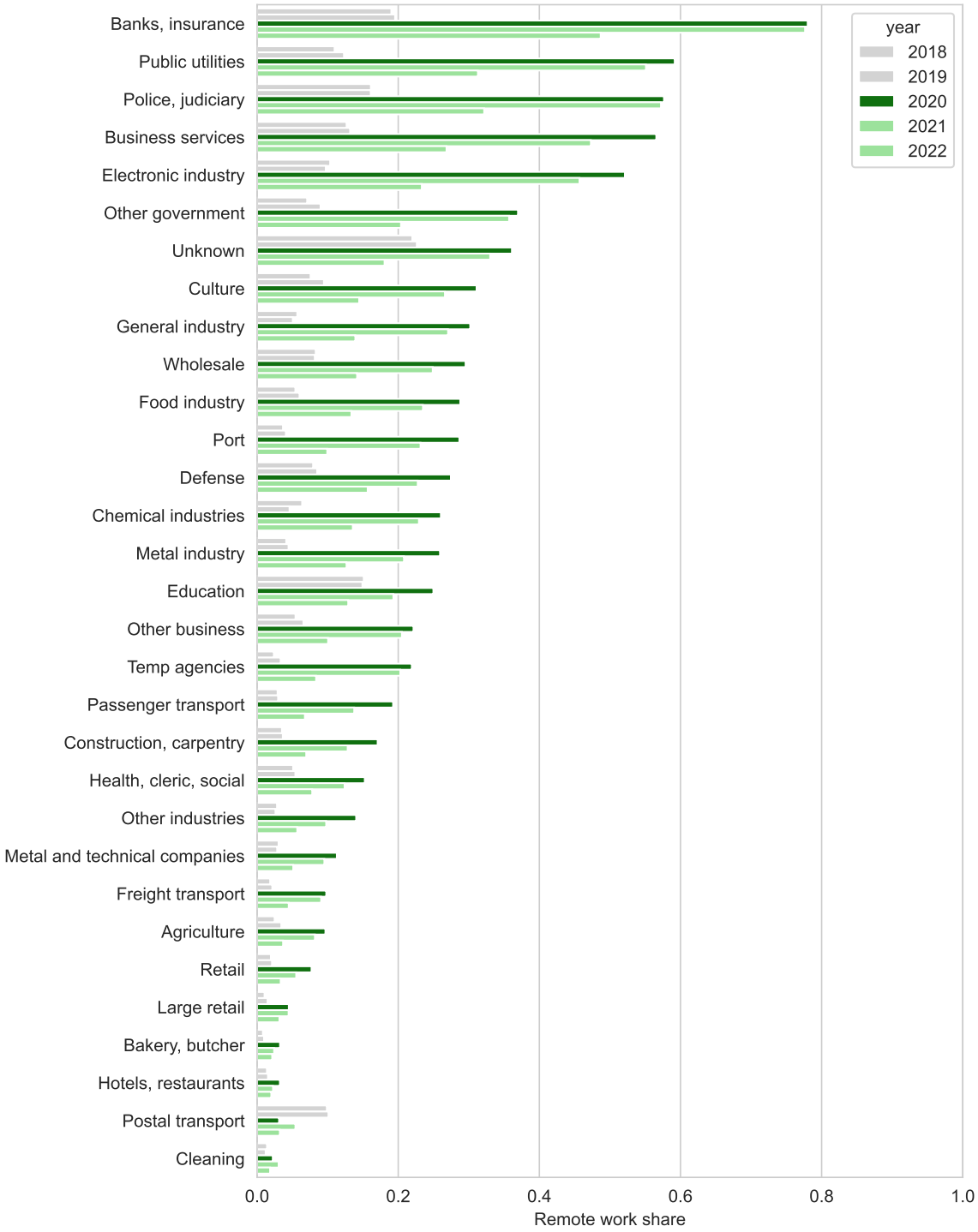
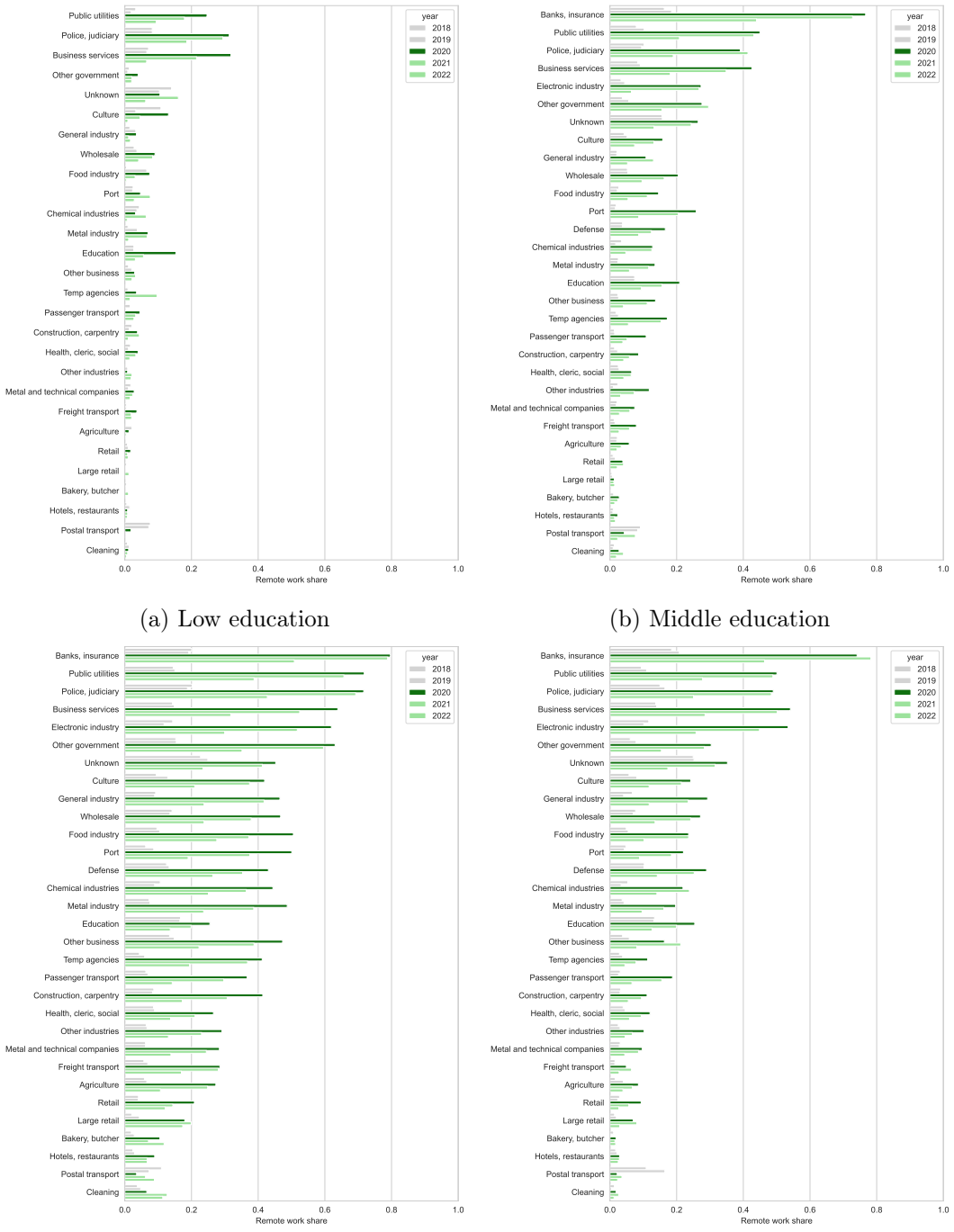


Figure A.3: Share of remote work by sector over time

Notes: This figure displays the mean remote work share aggregated by sector for the years 2018 to 2022. The data are based on the National Working Conditions Survey (NEA) in the respective year.



(a) Low education

(b) Middle education

(c) High education

(d) Unknown education

Figure A.4: Share of remote work by education and sector over time

Notes: This figure displays the mean remote work share aggregated by sector for the years 2018 to 2022, measured in November of the respective year, for four educational categories, in the NEA. We do not display sectors for which we observe less than ten observations in the NEA in a given year for an education category (only relevant for the low education group).

A.2.3 Description of variables

This section provides further information about the source and calculation of variables in the CBS sample.

Age, gender Based on administrative records (GBAPERSSONTAB)

Education Achieved educational level based on administrative records (HOOGSTEOPLTAB). The education variable is unknown if there is no available administrative record on the education for the individual. The Dutch educational levels are categorized as follows:

Low: Primary School, VMBO

Middle: MBO, HAVO, VWO

High: HBO, WO

Age of the youngest child and number of children Age of the youngest child in the couple household. Based on administrative records (GBAHUISHOUDENSBUS).

Working hours Obtained from administrative records (SPOLISBUS). Variable creation is described in more detail in Section A.2.1.

Potential remote work share Imputed on sector $\times$ education level based on the NEA working conditions survey. We describe the imputation procedure in more detail in Section A.2.2.

Potential remote work hours Obtained by multiplying working hours with the (imputed) remote work share, both referring to four years earlier.

Self-employed Based on KOPPELTABELZELFSTANDIGEN.

Unemployed Based on WWPERSOONBUS.

A.2.4 Descriptive statistics

The last two columns of Table A.2 display the socio-demographic characteristics for the CBS sample. Again, we pool over all waves, which span in this case from November 2016 to November 2023. Mothers are on average 39 years old and fathers 41 years old. Couples have two children on average of which the youngest is on average six years old.

A.3 Labor market outcomes over time

Table A.3: Labor market status over time

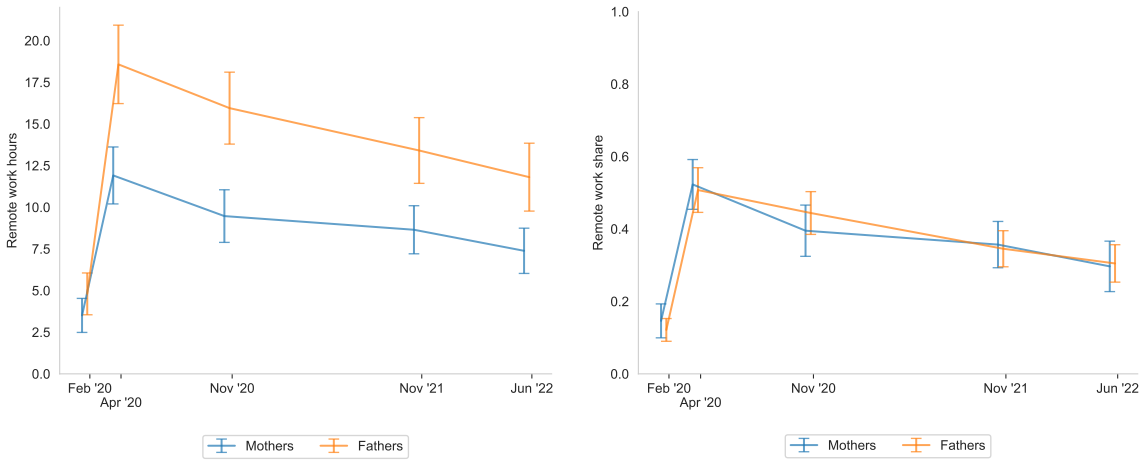
	Mothers					Fathers				
	FT	PT	SE	UE	OLF	FT	PT	SE	UE	OLF
2016	9.1	55.6	9.0	3.0	23.3	63.0	9.2	14.8	2.5	10.5
2017	9.1	56.4	9.4	2.5	22.5	62.6	9.8	15.1	2.1	10.4
2018	9.6	57.1	10.0	2.0	21.3	62.4	10.2	15.8	1.6	10.0
2019	10.0	57.4	10.5	1.8	20.4	61.8	10.6	16.5	1.5	9.7
2020	10.5	56.5	11.0	1.9	20.2	60.9	10.7	17.0	1.6	9.8
2021	11.7	56.4	11.5	1.4	18.9	61.1	11.0	17.5	1.2	9.2
2022	12.7	55.9	12.3	1.1	18.0	60.3	11.5	18.4	0.9	9.0
2023	13.2	55.2	13.0	1.1	17.5	59.1	12.0	19.1	1.0	8.7

Notes: The table shows the labor market status of all working-age (18-55 years old) parents with a child below 16 years of age by year and gender. FT – full-time employed; PT – part-time employed; SE – self-employed; UE – unemployed; OLF – out of the labor force. Individuals are classified as unemployed when they are receiving unemployment benefits. They are classified as out of the labor force when there are no working hours, no self-employment status, and no unemployment benefits recorded in the administrative data. Consistent with the official definition of CBS Netherlands, we classify individuals to be working part-time if they work less than 35 hours per week. The data are measured in November of each year and based on administrative data of Statistics Netherlands (CBS). Standard errors are not shown because all of them are close to zero due to the large sample size.

Table A.4: Working hours over time (conditional on working)

	Mothers	Fathers
2016-11	25.2	38.4
	(8.68)	(6.29)
2017-11	25.4	38.2
	(8.55)	(6.31)
2018-11	25.7	38.2
	(8.44)	(6.29)
2019-11	26	38.1
	(8.37)	(6.25)
2020-11	26.3	38
	(8.3)	(6.13)
2021-11	26.8	38.1
	(8.29)	(6.15)
2022-11	27.2	38
	(8.29)	(6.17)
2023-11	27.4	37.8
	(8.23)	(6.17)

Notes: The table displays mean and standard deviations (in parentheses) for the variable weekly working hours by gender for all employed working-age (18-55 years old) parents with a child below 16 years. The data are measured in November of each year and based on administrative data of Statistics Netherlands (CBS). The sample size is several million.



(a) Remote working hours

(b) Remote working share

Figure A.5: Remote working over time

Notes: The figure displays mean remote working hours (Panel (A.5a)) and remote working share (Panel (A.5b)) by gender over time. Error bars indicate 95% confidence intervals. Data based on the time-use data in the LISS sample. Sample restrictions as described in Section 1.

Table A.5: Predictive power of potential remote working hours for realized hours worked from home

	Remote hrs.	
	(1)	(2)
Constant	4.79	0.73
	(0.972)	(0.716)
2020-04	11.8	3.38
	(0.833)	(0.826)
2020-11	8.99	0.912
	(0.796)	(0.761)
2021-11	7.09	0.967
	(0.716)	(0.735)
2022-06	5.48	2.7
	(0.757)	(0.92)
Pot. hours remote work		0.234
		(0.036)
Pot. hours remote work × 2020-04		0.566
		(0.056)
Pot. hours remote work × 2020-11		0.514
		(0.051)
Pot. hours remote work × 2021-11		0.366
		(0.047)
Pot. hours remote work × 2022-06		0.183
		(0.054)
N children = 2	0.132	−0.213
	(1.22)	(0.786)
N children ≥ 3	−0.919	0.411
	(1.41)	(0.942)
Age youngest child (demeaned)	−0.051	0.134
	(0.101)	(0.068)
Observations	2583	2583
R^2	0.058	0.387

Notes: The table displays the relationship between potential remote hours and remote working hours. We report standard errors clustered on the household level in parentheses. Sample restrictions as described in Section 1.

Table A.6: Working hours over time by gender

	Working hours
2016 × Mother	−10.7***
	(0.0233)
2017 × Mother	−10.3***
	(0.023)
2018 × Mother	−9.98***
	(0.0227)
2019 × Mother	−9.58***
	(0.0226)
2020 × Mother	−9.14***
	(0.023)
2021 × Mother	−8.66***
	(0.0225)
2022 × Mother	−8.17***
	(0.0224)
2023 × Mother	−7.79***
	(0.0225)
N children = 2	−1.38***
	(0.015)
N children ≥ 3	−3.09***
	(0.0216)
Age youngest child (demeaned)	0.0785***
	(0.0015)
N children = 2 × Father	1.39***
	(0.0196)
N children ≥ 3 × Father	2.79***
	(0.0278)
Age youngest child (demeaned) × Father	−0.03***
	(0.0019)
sector × education × year FE	Yes
Observations	12222558

Notes: The table displays an OLS regression of unconditional working hours on gender interacted with year dummies and family composition. We control for sector × education × year fixed effects, where the sector is measured in year $t-4$. We report standard errors clustered on the household level in parentheses. Sample: Working-age (18-55 years old) subjects in heterosexual couples with at least one child below the age of 16 in the household who are not self-employed.

B Additional regression results

B.1 Childcare hours

B.1.1 Individual-level analyses

Table B.1: Evolution of the gender care gap and potential hours of remote work – alternative samples and outcomes

	No self-employed	Child ≥ 2	Raw childcare	Childcare + chores
	(1)	(2)	(3)	(4)
Constant	17.2	16.8	16.6	25.2
	(1.53)	(1.33)	(1.17)	(1.34)
2020-04	13.7	11.8	12.5	14.9
	(1.76)	(1.45)	(1.36)	(1.53)
2020-11	2	1.73	2.28	2.9
	(1.58)	(1.28)	(1.22)	(1.39)
2021-11	1.18	1.6	1.17	6.21
	(1.41)	(1.12)	(1.03)	(1.29)
2022-06	3.32	3.26	2.57	8.28
	(1.48)	(1.26)	(1.2)	(1.4)
Mother	12.6	11	12.4	16.6
	(2.73)	(2.28)	(2.25)	(2.23)
Mother × 2020-04	0.807	5.72	3.56	0.516
	(2.69)	(2.02)	(2.23)	(2.19)
Mother × 2020-11	−3.67	−1.67	−2.58	−3.53
	(2.79)	(2.0)	(1.97)	(2.14)
Mother × 2021-11	−2.56	−1.74	−1.52	1.04
	(2.36)	(1.71)	(1.83)	(2.08)
Mother × 2022-06	−3.7	−2.3	−3.33	−2.38
	(2.59)	(1.82)	(1.98)	(2.22)
Pot. hours remote work (demeaned)	−0.072	−0.068	−0.088	−0.094
	(0.067)	(0.044)	(0.05)	(0.054)
Pot. hours remote work (demeaned) × 2020-04	0.534	0.537	0.551	0.496
	(0.102)	(0.071)	(0.081)	(0.075)
Pot. hours remote work (demeaned) × 2020-11	0.377	0.36	0.418	0.354
	(0.101)	(0.074)	(0.075)	(0.076)
Pot. hours remote work (demeaned) × 2021-11	0.198	0.274	0.276	0.234
	(0.083)	(0.066)	(0.066)	(0.074)
Pot. hours remote work (demeaned) × 2022-06	0.234	0.217	0.251	0.18
	(0.097)	(0.065)	(0.073)	(0.079)
N children = 2	−1.69	0.599	0.329	1.03
	(1.71)	(1.43)	(1.31)	(1.49)
N children = 2 × Mother	0.769	−1.42	−1.39	−1.47
	(2.72)	(2.35)	(2.21)	(2.26)
N children ≥ 3	−1	−0.232	0.413	1.06
	(2.06)	(1.59)	(1.55)	(1.8)
N children ≥ 3 × Mother	−2.42	−0.52	−3	2.19
	(3.19)	(2.57)	(2.48)	(2.78)
Age youngest child (demeaned)	−1.27	−1.3	−1.21	−1.2
	(0.145)	(0.135)	(0.119)	(0.138)
Age youngest child (demeaned) × Mother	−0.779	−1.04	−0.974	−0.7
	(0.238)	(0.198)	(0.182)	(0.203)
Observations	1467	2070	2615	2586
R^2	0.342	0.339	0.314	0.299

Notes: These specifications replicate regression (2) in Table 1. The first two columns restrict the sample to individuals who are not self-employed and individuals whose youngest child is at least 2 years old, respectively. In the last two columns, we use alternative outcome measures: the raw responses to the time use questionnaire without winsorizing and rescaling and the sum of hours spent on childcare and chores. We report standard errors clustered on the household level in parentheses. The potential hours of remote work are demeaned to facilitate comparisons of coefficients across columns.

Table B.2: Evolution of the gender care gap and potential hours of remote work – alternative measures of remote work ability

	Unconditional	May 2020 only	Remote pctg.	NEA measure
	(1)	(2)	(3)	(4)
Constant	18.3	17.2	16.8	17.1
	(1.26)	(1.23)	(1.15)	(1.26)
2020-04	10.3	12.2	13.3	12.5
	(1.38)	(1.43)	(1.34)	(1.53)
2020-11	0.281	1.84	2.81	1.38
	(1.24)	(1.25)	(1.17)	(1.27)
2021-11	−0.054	0.852	1.68	1.55
	(1.12)	(1.08)	(1.03)	(1.17)
2022-06	1.46	2.25	2.87	2.48
	(1.28)	(1.29)	(1.15)	(1.25)
Mother	11.7	10.9	11.4	13.5
	(1.99)	(2.09)	(1.9)	(1.92)
Mother × 2020-04	4.68	3.39	1.86	1.63
	(1.98)	(2.11)	(1.96)	(2.24)
Mother × 2020-11	−1.38	−2.48	−3.92	−3.68
	(1.95)	(2.06)	(1.88)	(2.21)
Mother × 2021-11	0.286	−1.21	−2.11	−2.35
	(1.74)	(1.84)	(1.7)	(2.0)
Mother × 2022-06	−2.05	−2.59	−3.45	−5.13
	(1.92)	(2.0)	(1.77)	(2.05)
Remote work ability (demeaned)	−0.145	−0.028	−0.016	−0.145
	(0.049)	(0.049)	(0.017)	(0.087)
Remote work ability (demeaned) × 2020-04	0.525	0.394	0.176	0.641
	(0.072)	(0.076)	(0.025)	(0.143)
Remote work ability (demeaned) × 2020-11	0.415	0.312	0.128	0.499
	(0.071)	(0.074)	(0.025)	(0.131)
Remote work ability (demeaned) × 2021-11	0.274	0.223	0.095	0.372
	(0.064)	(0.066)	(0.022)	(0.109)
Remote work ability (demeaned) × 2022-06	0.194	0.136	0.084	0.27
	(0.07)	(0.073)	(0.024)	(0.122)
N children = 2	0.066	−0.121	−0.051	0.313
	(1.28)	(1.38)	(1.28)	(1.31)
N children = 2 × Mother	−1.13	−0.062	−0.06	−1.69
	(1.95)	(2.15)	(1.97)	(1.91)
N children ≥ 3	−0.294	0.125	−0.014	−0.663
	(1.54)	(1.67)	(1.53)	(1.58)
N children ≥ 3 × Mother	−2.52	−2.32	−1.82	−2.51
	(2.23)	(2.47)	(2.24)	(2.34)
Age youngest child (demeaned)	−1.27	−1.23	−1.23	−1.32
	(0.116)	(0.129)	(0.117)	(0.118)
Age youngest child (demeaned) × Mother	−1.05	−1.01	−1	−0.888
	(0.165)	(0.184)	(0.169)	(0.174)
Observations	2872	2297	2626	2339
R^2	0.329	0.34	0.34	0.328

Notes: These specifications replicate regression (2) in Table 1. In Column (1) we use a measure of remote work hours that does not condition on working before the pandemic, i.e., the measure is zero if the individual did not work any market hours. Column (2) uses potential hours of remote work based on the May 2020 question only, which explicitly abstracts away from job changes (see Section A.1.2). Column (3) uses the share of tasks that can be done from home, expressed as a percentage (without mutiplying with pre-pandemic working hours). Column (4) makes use of the remote work hours measure based on the NEA survey imputed on the sector × education level measured in $t-3$. The potential hours of remote work are demeaned to facilitate comparisons of coefficients across columns.

B.1.2 Intra-household analyses

For these analyses, we take a within-household perspective by looking at both partners' changes in flexibility due to remote work potential. We dichotomize potential remote working by doing a median split (14.2 hours) for both partners resulting in four groups. We run the following specification:

$$Y_{i,t} = \sum_{\tau} \sum_{\rho} D_i^{t=\tau} \cdot D_i^{\text{wfh potential group}=\rho} \cdot \gamma_{\tau,\rho} + \mathbf{X}_{i,t} \cdot \boldsymbol{\delta} + \varepsilon_{i,t} \tag{B.1}$$

The outcome variable $Y_{i,t}$ is either paternal childcare hours, maternal childcare hours, or the difference between maternal and paternal childcare hours per week at time t for couple i. The $\gamma_{\tau,\rho}$ coefficients capture the mean of the respective outcome variable for time period τ and group ρ, controlling for family structure $X_{i,t}$, i.e. number of children and age of the youngest child. We display the $\gamma_{\tau,\rho}$ coefficients in Figure 3.

Table B.3: Evolution of childcare hours by remote work ability of both partners

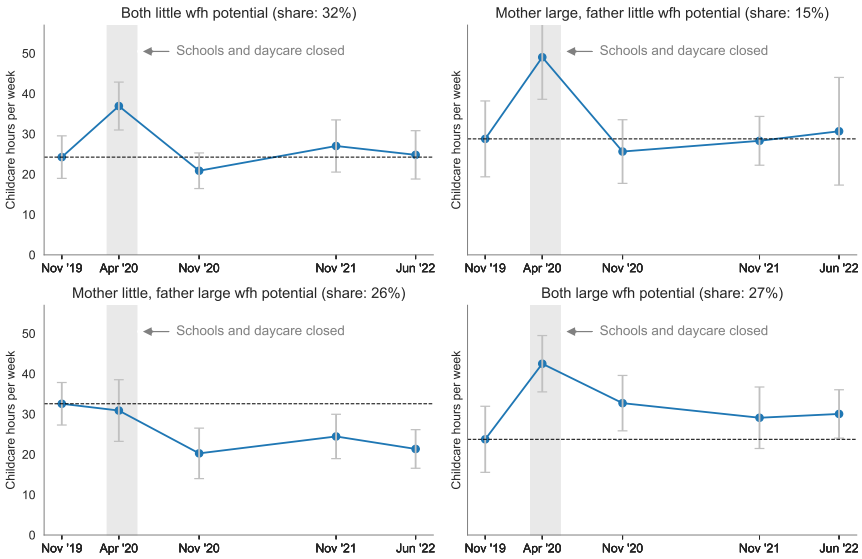
	Hrs mother	Hrs father	Hrs Δ
	(1)	(2)	(3)
Both little wfh potential × 2019-11	24.3	13.6	10.7
	(2.69)	(2.23)	(2.85)
Both little wfh potential × 2020-04	36.9	21.4	15.5
	(3.03)	(3.0)	(3.94)
Both little wfh potential × 2020-11	20.9	14.9	5.95
	(2.25)	(2.1)	(2.81)
Both little wfh potential × 2021-11	27	12.8	14.3
	(3.3)	(2.02)	(3.7)
Both little wfh potential × 2022-06	24.8	16.2	8.56
	(3.06)	(2.41)	(3.61)
Mother large, father little wfh potential × 2019-11	28.8	18.4	10.4
	(4.8)	(3.94)	(5.25)
Mother large, father little wfh potential × 2020-04	49	23.8	25.2
	(5.33)	(4.11)	(5.98)
Mother large, father little wfh potential × 2020-11	25.6	17.1	8.52
	(4.03)	(3.3)	(5.82)
Mother large, father little wfh potential × 2021-11	28.3	17.1	11.2
	(3.09)	(2.8)	(3.92)
Mother large, father little wfh potential × 2022-06	30.7	14.7	16
	(6.81)	(3.24)	(8.13)
Mother little, father large wfh potential × 2019-11	32.6	14.8	17.7
	(2.69)	(2.27)	(3.4)
Mother little, father large wfh potential × 2020-04	30.9	41.7	−10.8
	(3.9)	(4.97)	(6.03)
Mother little, father large wfh potential × 2020-11	20.3	24.6	−4.34
	(3.19)	(3.93)	(4.65)
Mother little, father large wfh potential × 2021-11	24.5	21.9	2.51
	(2.81)	(3.59)	(4.08)
Mother little, father large wfh potential × 2022-06	21.4	16.3	5.01
	(2.44)	(2.36)	(3.66)
Both large wfh potential × 2019-11	23.7	14.8	8.94
	(4.18)	(2.53)	(4.79)
Both large wfh potential × 2020-04	42.5	44.3	−1.85
	(3.57)	(3.44)	(4.39)
Both large wfh potential × 2020-11	32.7	21.6	11.2
	(3.51)	(3.74)	(4.51)
Both large wfh potential × 2021-11	29.1	22.4	6.69
	(3.89)	(3.8)	(4.48)
Both large wfh potential × 2022-06	30	24.4	5.69
	(3.06)	(3.12)	(4.22)
N children = 2	1.7	−0.03	1.73
	(1.98)	(1.99)	(2.65)
N children ≥ 3	−1.56	0.148	−1.71
	(2.17)	(2.4)	(2.84)
Age youngest child (demeaned)	−2.49	−1.26	−1.23
	(0.167)	(0.191)	(0.227)
Observations	582	582	582
R^2	0.419	0.313	0.175

Notes: OLS regressions based on Equation B.1. We classify couples based on a median split of potential remote work hours of both partners. The shares of the groups in our samples are: 'Both small wfh potential' - 32 %, 'Mother large, father small wfh potential' - 15 %, 'Mother small, father large wfh potential' - 26 %, 'Both large wfh potential' - 27 %. The dependent variable is maternal weekly childcare hours in Column (1), paternal weekly childcare hours in Column (2), and the difference between maternal and paternal hours in Column (3). We report standard errors clustered on the household level in parentheses. Sample: couples in our main sample for which we observe remote work ability and childcare hours for both parents.

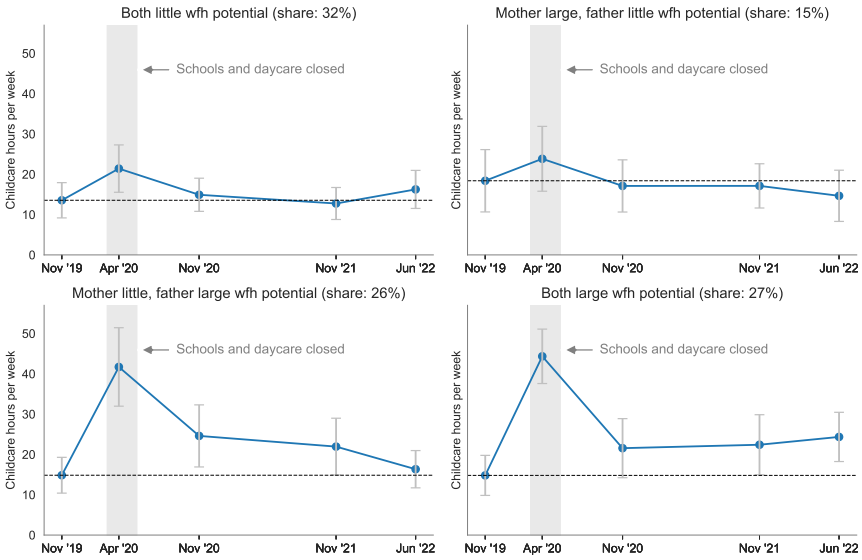
Table B.4: Evolution of childcare hours by remote work ability of both partners (robustness)

	Unconditional	Remote share	NEA measure	May 2020 only	No self-employed	Child ≥ 2	Raw childcare	Childcare + chores
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Both little wfh potential × 2019-11	10.5	10.4	14.2	11.9	14.9	9.33	10.5	21.4
	(3.29)	(2.9)	(3.17)	(2.96)	(3.39)	(3.03)	(3.04)	(4.22)
Both little wfh potential × 2020-04	18.3	14	22.3	16.2	13.8	15.5	16.3	19
	(3.55)	(4.12)	(5.19)	(3.9)	(4.17)	(4.5)	(4.03)	(4.87)
Both little wfh potential × 2020-11	8.83	6.07	12	8.95	8.6	4.84	6.77	12.6
	(2.86)	(2.65)	(3.34)	(3.55)	(2.94)	(2.98)	(2.94)	(3.71)
Both little wfh potential × 2021-11	14.4	11.9	8.37	17.4	16	7.84	14.8	28.3
	(3.48)	(3.77)	(5.76)	(3.9)	(4.16)	(3.16)	(3.73)	(4.78)
Both little wfh potential × 2022-06	12.6	7.81	11.8	6.71	9.65	5.31	9.08	16.6
	(3.36)	(3.6)	(3.63)	(4.17)	(3.85)	(4.04)	(3.75)	(4.33)
Mother large, father little wfh potential × 2019-11	8.15	11.9	10.8	5.65	8.74	8.38	10.1	12.9
	(4.75)	(6.54)	(9.2)	(5.77)	(8.61)	(6.02)	(5.06)	(7.25)
Mother large, father little wfh potential × 2020-04	27	23.6	12.3	20.3	27	23.1	34.6	30.9
	(6.02)	(5.17)	(8.55)	(7.33)	(8.08)	(6.75)	(9.96)	(6.54)
Mother large, father little wfh potential × 2020-11	9.24	12.4	14.2	1.71	−1.85	5.72	13.4	16.5
	(5.72)	(5.85)	(7.32)	(4.79)	(7.69)	(5.54)	(9.84)	(5.91)
Mother large, father little wfh potential × 2021-11	11.1	11.5	4.11	11.8	10.5	12.4	9.04	18
	(3.92)	(3.52)	(4.7)	(5.03)	(5.78)	(3.32)	(4.26)	(4.79)
Mother large, father little wfh potential × 2022-06	13.8	15.4	10.4	13.2	13.6	15.3	14.9	19.7
	(8.28)	(6.68)	(6.35)	(6.87)	(9.33)	(5.91)	(7.6)	(10.5)
Mother little, father large wfh potential × 2019-11	20.3	20.3	26.1	17.3	19.7	17.9	18.4	24.9
	(2.91)	(3.57)	(2.98)	(3.59)	(4.02)	(3.75)	(3.48)	(4.2)
Mother little, father large wfh potential × 2020-04	−2.32	−8.98	1.88	−5.17	−13.4	−9.44	−10.1	−6.32
	(5.06)	(6.41)	(5.26)	(7.57)	(5.83)	(6.42)	(6.06)	(5.68)
Mother little, father large wfh potential × 2020-11	−0.83	−5.58	2.74	−1.28	−4.7	−6.91	−3.68	1.4
	(3.52)	(4.56)	(3.98)	(4.91)	(5.88)	(4.98)	(4.71)	(4.89)
Mother little, father large wfh potential × 2021-11	4.57	3.19	11.9	4.47	5.49	4.98	3.05	7.4
	(3.31)	(4.76)	(3.08)	(3.62)	(4.87)	(4.07)	(4.14)	(4.61)
Mother little, father large wfh potential × 2022-06	9.2	4.37	13.1	10.5	7.77	4.78	5.44	10.4
	(3.24)	(3.86)	(3.19)	(4.18)	(3.71)	(4.14)	(3.7)	(4.76)
Both large wfh potential × 2019-11	8.73	8.28	5.7	8.92	11.7	4.22	9.19	8.76
	(4.85)	(3.42)	(5.03)	(4.67)	(6.26)	(4.25)	(4.82)	(5.62)
Both large wfh potential × 2020-04	1.21	−3.97	2.89	3.19	2.85	−3.52	−1.72	0.855
	(4.16)	(4.62)	(5.03)	(4.7)	(4.97)	(4.85)	(4.58)	(4.87)
Both large wfh potential × 2020-11	11	8.06	13.3	8.82	17.9	10.2	11.7	14.3
	(4.59)	(4.53)	(5.48)	(4.95)	(4.83)	(5.15)	(4.58)	(5.05)
Both large wfh potential × 2021-11	7.57	6.14	12	4.97	8.61	6.3	7.07	12.2
	(4.65)	(4.0)	(5.24)	(4.77)	(5.77)	(4.34)	(4.57)	(5.19)
Both large wfh potential × 2022-06	3.4	8.13	6.79	3.4	5.24	1.9	6.1	9.37
	(4.02)	(3.84)	(4.94)	(3.92)	(4.55)	(5.13)	(4.3)	(4.99)
N children = 2	1.06	1.94	0.098	2.23	1.7	3.23	1.04	0.739
	(2.38)	(2.57)	(2.76)	(2.98)	(3.03)	(2.94)	(2.84)	(3.24)
N children ≥ 3	−2.57	−2.36	−6.45	−3.97	−3.7	2.36	−2.4	1.99
	(2.59)	(2.91)	(3.16)	(3.19)	(3.24)	(3.05)	(2.94)	(3.83)
Age youngest child (demeaned)	−1.27	−1.21	−0.98	−1.31	−1.23	−1.36	−1.29	−1.04
	(0.215)	(0.229)	(0.27)	(0.251)	(0.27)	(0.258)	(0.231)	(0.275)
Observations	727	601	458	510	413	475	592	582
R^2	0.152	0.166	0.137	0.166	0.195	0.198	0.17	0.139
Share: Both little wfh potential	0.37	0.33	0.28	0.3	0.36	0.33	0.32	0.32
Share: Mother large, father little wfh potential	0.12	0.17	0.1	0.17	0.12	0.15	0.16	0.15
Share: Mother little, father large wfh potential	0.32	0.22	0.36	0.25	0.25	0.25	0.25	0.26
Share: Both large wfh potential	0.2	0.27	0.26	0.28	0.27	0.27	0.27	0.27

Notes: These specifications replicate regression (3) in Table B.3. In Column (1) we use an unconditional measure of remote work hours, i.e., the measure is 0 if the individual has not worked before the pandemic. Column (2) uses the share of tasks that can be done from home, expressed as a percentage. Column (3) makes use of the remote work hours measure based on the NEA survey imputed on the sector × education level measured in $t-3$. Column (4) uses potential hours of remote work based on the self-reported remote share elicited in May 2020 only (see Section A.1.2). We restrict the sample to individuals who are not self-employed (Column (5)) and individuals whose youngest child is at least 2 years old (Column (6)). In the last two columns, we use alternative outcome measures: the raw responses to the time-use questionnaire without winsorizing and rescaling and the sum of hours spent on childcare and chores.



(a) Mothers



(b) Fathers

Figure B.1: Childcare hours by remote work ability of both partners

Notes: We classify couples based on a median split of potential remote work hours of both partners and report weekly childcare hours of mothers (panel B.1a) and fathers (panel B.1b). We report the underlying regression outcomes in Table B.3. Sample: couples in our main sample for which we observe remote work ability and childcare hours for both parents. Error bars indicate 95% confidence intervals where standard errors are clustered on the household level.

B.2 Labor supply

We conduct a set of robustness checks, which we present in Table B.5. To ensure that our results are not confounded by the parental leave reforms discussed at the end of Section 1.2, we restrict the sample to families whose youngest child is at least four years old (Column (2)). To assess whether gender-specific patterns in remote work potential by education and sector drive our findings, we alternatively impute the treatment variable at the education × sector × gender level (Column (3)). The results barely change for these specifications.

To rule out that our estimates merely capture pre-existing trends, we re-estimate the effects of interest as deviations from a linear trend in fathers' remote work potential extrapolated from the 2016–2019 period. In particular, we run the following regression, following e.g., Dobkin et al. (2018):

$$
\begin{aligned}
\text{(B.2)} \qquad \text{mother's hours worked}_{i,t} = \; & \gamma_{\text{pre}} \cdot \text{father's wfh potential}_{i,t-4} \\
& + \nu \cdot \text{father's wfh potential}_{i,t-4} \cdot (t - 2019) \\
& + \sum_{\tau > 2019} \gamma_\tau \cdot D_i^{t=\tau} \cdot \text{father's wfh potential}_{i,\tau-4} \\
& + \alpha_{sec,edu,t} \cdot D_i^{\text{sec}_{t-4} \times \text{edu} \times t} + \mathbf{X}_{i,t} \cdot \boldsymbol{\delta} + \varepsilon_{i,t}
\end{aligned}
$$

Column (4) reveals a flat pre-trend which does not alter the estimated treatment effects. When using the remote work share without multiplying it by working hours (Column (5)), all qualitative conclusions remain unchanged while quantitative coefficients differ as the remote work share variable is scaled differently. We also replace the lagged sector controls with controls for the concurrent own sector (Column (6)) which again, leaves the point estimates virtually identical to those in our main specification.

Finally, we conduct a placebo analysis using childless couples. Column (7) reveals, if anything, the opposite pattern: female working hours are positively related to male remote work potential in the pre-pandemic period, and this relationship weakens over time.

In Table B.6, we regress maternal working hours on mothers' own remote work potential, controlling for fathers' sector × fathers' education × year fixed effects. Apart from these modifications, the specification is identical to our main specification.

Table B.5: The effect of fathers' potential remote working hours on mothers' working hours

	Baseline	Child ≥ 4	Imputation by gender	Linear trend	Remote pctg.	Current sector	Childless
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Father's wfh pot.	−0.0094	−0.022	−0.0061	−0.01	−0.0013	−0.007	0.033
	(0.0014)	(0.0017)	(0.0014)	(0.0013)	(0.0005)	(0.0011)	(0.0024)
Father's wfh pot. × 2016	−0.0017	−0.0036	−0.0013		0.0002	−0.0013	0.016
	(0.0018)	(0.0022)	(0.0018)		(0.0007)	(0.0013)	(0.0033)
Father's wfh pot. × 2017	−0.0022	−0.0026	−0.0018		−0.0003	−0.001	0.0095
	(0.0017)	(0.002)	(0.0017)		(0.0006)	(0.0012)	(0.0031)
Father's wfh pot. × 2018	−0.002	−0.0026	−0.0017		−0.0006	0.0001	0.0028
	(0.0014)	(0.0018)	(0.0014)		(0.0006)	(0.001)	(0.0028)
Father's wfh pot. × 2020	0.0064	0.0056	0.0063	0.0065	0.0024	0.0063	0.0034
	(0.0014)	(0.0018)	(0.0014)	(0.0017)	(0.0006)	(0.001)	(0.0028)
Father's wfh pot. × 2021	0.012	0.01	0.011	0.011	0.0038	0.0098	0.0015
	(0.0016)	(0.002)	(0.0016)	(0.0023)	(0.0006)	(0.0012)	(0.003)
Father's wfh pot. × 2022	0.012	0.01	0.011	0.011	0.0038	0.01	−0.0056
	(0.0017)	(0.0021)	(0.0017)	(0.0029)	(0.0007)	(0.0013)	(0.0031)
Father's wfh pot. × 2023	0.017	0.016	0.017	0.016	0.0056	0.013	−0.0099
	(0.0018)	(0.0022)	(0.0018)	(0.0035)	(0.0007)	(0.0013)	(0.0032)
Father's wfh pot. × (t - 2019)				0.0005			
				(0.0006)			
Age	0.0096	−0.063	0.0089	0.0096	0.0083	0.0068	−0.13
	(0.0024)	(0.003)	(0.0024)	(0.0024)	(0.0024)	(0.0021)	(0.0028)
Age father	0.028	0.037	0.028	0.028	0.028	0.035	−0.058
	(0.0021)	(0.0026)	(0.0021)	(0.0021)	(0.0021)	(0.0018)	(0.0028)
Age youngest child = 1	−0.6		−0.6	−0.6	−0.6	−1.2	
	(0.015)		(0.015)	(0.015)	(0.015)	(0.011)	
Age youngest child = 2	−0.68		−0.68	−0.68	−0.67	−1.4	
	(0.018)		(0.018)	(0.018)	(0.018)	(0.013)	
Age youngest child = 3	−0.74		−0.74	−0.74	−0.73	−1.5	
	(0.021)		(0.021)	(0.021)	(0.021)	(0.015)	
Age youngest child = 4	−0.32		−0.32	−0.32	−0.31	−1.4	
	(0.023)		(0.023)	(0.023)	(0.023)	(0.017)	
Age youngest child = 5	−0.27	0.088	−0.27	−0.27	−0.26	−1.4	
	(0.024)	(0.018)	(0.024)	(0.024)	(0.024)	(0.019)	
Age youngest child = 6–11	−0.32	0.26	−0.31	−0.32	−0.31	−1.6	
	(0.025)	(0.021)	(0.025)	(0.025)	(0.025)	(0.021)	
Age youngest child = 12–15	0.34	1.2	0.35	0.34	0.36	−1.2	
	(0.033)	(0.03)	(0.033)	(0.033)	(0.033)	(0.028)	
N children = 2	−1.5	−0.85	−1.5	−1.5	−1.5	−1.7	
	(0.016)	(0.023)	(0.016)	(0.016)	(0.016)	(0.013)	
N children ≥ 3	−3.2	−1.9	−3.2	−3.2	−3.2	−3	
	(0.023)	(0.03)	(0.023)	(0.023)	(0.023)	(0.02)	
sector × education × year FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	5222738	3187448	5222738	5222738	5222738	4764234	2319811

Notes: This table reports coefficients of continuous Diff-in-Diff regressions. We use data from November in each year. In Column (1), the dependent variable is maternal unconditional working hours, i.e., the variable is zero if the individual does not work, and the treatment variable is father's potential remote working, i.e., the product of their working hours in $t-4$ and the remote share imputed based on NEA on the sector × education level measured in $t-4$. The regressions control for maternal sector × education × year fixed effects where the sector is again measured in $t-4$. In the second column, we restrict on parents whose youngest child is at least four years old. The third column uses potential hours of remote work imputed on the gender × sector × education - level instead of the sector × education - level. In Column (4), we include a linear pre-trend interacted with potential remote hours of the partner instead of pre-pandemic time dummies (Equation (B.2)). In the fifth column, we include the imputed potential remote work share as treatment indicator. The regression in the sixth column uses fixed effects for the current sector instead of the sector in $t-4$. In the last column, we run the main regression for childless couples. Standard errors obtained by clustering on the individual level. Sample restrictions as described in Section 1.

Table B.6: The effect of mothers' potential remote working hours on mothers' working hours

	Mothers	Childless women
	(1)	(2)
Mother's wfh pot. × 2016	0.087	0.1
	(0.0022)	(0.0034)
Mother's wfh pot. × 2017	0.043	0.056
	(0.0021)	(0.0032)
Mother's wfh pot. × 2018	0.021	0.03
	(0.0018)	(0.003)
Mother's wfh pot. × 2020	0.0072	0.0083
	(0.0018)	(0.0029)
Mother's wfh pot. × 2021	0.016	−0.0048
	(0.002)	(0.0031)
Mother's wfh pot. × 2022	0.021	−0.018
	(0.0021)	(0.0032)
Mother's wfh pot. × 2023	0.024	−0.016
	(0.0021)	(0.0032)
Age	−0.014	−0.13
	(0.0023)	(0.0028)
Age father	0.024	−0.057
	(0.002)	(0.0028)
Age youngest child = 1	−0.53	
	(0.015)	
Age youngest child = 2	−0.41	
	(0.018)	
Age youngest child = 3	−0.31	
	(0.021)	
Age youngest child = 4	0.33	
	(0.023)	
Age youngest child = 5	0.51	
	(0.024)	
Age youngest child = 6–11	0.62	
	(0.025)	
Age youngest child = 12–15	1.4	
	(0.032)	
N children = 2	−1.1	
	(0.015)	
N children $\geq$ 3	−2.4	
	(0.022)	
sector partner × education partner × year FE	Yes	Yes
Observations	5222738	2319811

Notes: This table reports coefficients of continuous Diff-in-Diff regressions. We use data from November in each year. In Column (1), the sample is restricted to mothers and in Column (2) to childless women. The dependent variable is unconditional working hours, i.e., the variable is zero if the individual does not work, and the treatment variable is own potential remote working measured in $t-4$. The regressions control for partner's sector × partner's education × year fixed effects where the sector is again measured in $t-4$. Standard errors obtained by clustering on the individual level. Sample restrictions as described in Section 1.

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