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ABSTRACT

Work-from-Home Desires in the Post-COVID Workplace: Managerial and Gender Heterogeneity

This study explores preferences for work-from-home (WFH) among U.S. wage and salaried workers in the post-COVID era with a focus on gender and managerial heterogeneity. Using data from the Survey of Working Arrangements and Attitudes collected between April 2023 and January 2024, we analyze how demographic and work-related factors influence WFH preferences. Our findings reveal that women generally express a stronger preference for WFH than men. However, a nuanced picture emerges for female managers, particularly those aged 40 and older, who prefer fewer WFH days compared to non-manager women. Furthermore, we find that higher education, the presence of children, higher incomes, and racial minority groups (specifically Black and Hispanic individuals) are positively associated with a greater desire for WFH. These findings underscore the complex interplay among individual circumstances, the pursuit of work-life balance, leadership approaches, and persistent gender norms within households and workplaces that shape WFH preferences. Understanding these factors is crucial for organizations to design inclusive workplace policies and cultures that benefit both employees and the organization.

JEL Classification: J16

Keywords: work from home, remote work, work from home preferences, attitudes toward working from home

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1. Introduction

Remote work and flexible work schedules have long been employed by organizations as a means of attracting and retaining talents (Eversole et al. 2012). The onset of the COVID-19 pandemic upended the nature of work, such that remote work became largely equivalent to working from home due to widespread lockdowns or social distancing measures. This abrupt change has profoundly reshaped business operations, work culture, where we work, and how we work[1].

Currently remote work, whether fully remote or hybrid, is perceived as a common practice by many organizations and workers. According to the Bureau of Labor Statistics, 35% of employed workers performed some or all of their work from home in 2023, a notable increase from 24% in 2019, prior to the pandemic. This growing demand for, and expectation of, WFH is largely driven by the perceived flexibility it offers. Some individuals find that flexible schedules facilitate work-life balance, which, in turn, increases job satisfaction (Carillo et al. 2021). However, scholars caution that the "flexibility" afforded by WFH can lead to longer working hours and decrease work-life balance for certain employees. For example, a mother with young children might assume greater responsibilities at home while maintaining full-time employment. Consequently, remote work has the potential to reinforce traditional gender roles in both workplaces and households (Peck 2020).

A study by McKinsey & Company (2022) reveals that, while the remote-work option continues to be popular among workers after the pandemic, noticeable differences exist across workers' characteristics. Among full-time workers, those who are males, younger, more highly

[1] In this paper, "remote working" and "work from home" (WFH) are used interchangeably to refer to "working either part or all of one's regular work time in one's primary place of residence" (Berg et al. 2021).

educated, and earn higher incomes are more likely to report having a WFH option. Some workers, notably older workers, are offered the opportunity but decline it. The desire to work from home is evidently influenced by workers' socioeconomic and demographic characteristics. For instance, Moens et al. (2022) find that females are more likely to prefer remote work even before the pandemic. That may be attributable to the fact that females, especially those with children, find it easier to balance work and family responsibilities in their home environment (Hiselius and Arnfalk, 2021). Undoubtedly, other factors such as the type of work, skills, work environment preferences, and commuting time also play a role in the demand for WFH.

A WFH arrangement involves an agreement between workers and their organizations or supervisors. While some studies suggest that managers are not keen on remote working due to the lack of face-to-face communication, difficulties in supervising workers outside of a traditional workplace, and concerns about workers' productivity (Donnelly and Johns, 2021; Coenen and Kok 2014; Leclercq-Vandelannoitte 2020), evidence from other studies demonstrate that many organizations have continued to provide their workers with WFH options in the post-COVID economy, particularly to those with higher education and better pay (Barrero et al. 2021). This continued practice could be motivated by aligning employees' expectations with organizational goals such as improved worker job satisfaction, retention, and productivity. Furthermore, employers who offer WFH options are perceived as having family-friendly policies and as being supportive of workers' well-being (Hyland et al. 2005) and consequently attract more workers.

Supervisors who support remote work can significantly strengthen (or weaken) the agreement between their workers and the organization, depending on the work culture. Their attitude may be linked to preferred management practices that are, to a certain extent, shaped by demographic characteristics such as age and gender. Conzon (2023) finds an *equality policy*

paradox in which female managers, despite supporting gender equality, are more likely than male managers to be against flexible hours policies. Nevertheless, the literature still lacks a comprehensive understanding of how gender and other characteristics influence managers' views on WFH in the post-pandemic economy.

This study aims to address the following questions: (a) what factors explain the desire to WFH in the post-pandemic era; and (b) how these factors differ between employees in managerial positions and those who are not. To answer these questions, we employ data from the Survey of Working Arrangements and Attitudes (SWAA) from April 2023 to January 2024. Our findings reveal significant gender differences in WFH preferences: women, in general, express a stronger desire for WFH than their male counterparts. However, women who are in managerial roles, particularly those aged 40 and older, prefer fewer WFH days. Given that WFH is becoming a new work option in the post-COVID era, understanding the factors that explain the desire for WFH in both managerial and non-managerial positions is crucial for organizations. This understanding can inform the design of a range of WFH options, enable the provision of tailored employee support, and promote a more inclusive workplace.

2. Background

2.1 WFH and gender

Despite having equal access to WFH opportunities, women in the U.S. and most of Europe are more likely to engage in remote work compared to their male counterparts (Alon et al. 2020; Minkus et al. 2022). This pattern is often attributed to traditional gender roles, with women using WFH to integrate their caregiving responsibilities with their professional lives (Arntz et al., 2020; Craig and Churchill, 2020; Fuller and Hirsh, 2019). However, this can lead to increased stress due

to the competing demands of work and family (Fan and Moen, 2021). Conversely, men, especially those in higher-level positions, often utilize remote work as a strategic tool to manage their work responsibilities (Lott and Chung, 2016; Schieman et al., 2009; Adams-Prassl, 2020).

The role of WFH in the division of household labor and family-work balance is a subject of ongoing debate. The *New Opportunities for Flexibility Model*, as described by Sullivan and Lewis (2001), suggests that WFH improves work-family balance by allowing workers, particularly women, to effectively manage work commitments while also addressing family obligations (e.g. Huws et al 1996; Schieman et al., 2009). However, the *Exploitation Model* posits that women are more susceptible to exploitation in remote work settings. Perkins and DeMeis (1996) highlight differing perceptions of "family involvement" between men and women: women often view it as an obligation, while men see it as voluntary. Consequently, women, on average, experience more stress related to unpaid household work than men (Svedberg et al, 2017). Overall, the boundaries between work obligations and traditional family roles can easily blur in the WFH environment, potentially leading to women taking on a disproportionate amount of work (e.g. Estes et al., 2007; Sullivan and Lewis, 2001).

The pandemic-induced lockdowns and social distancing measures forced a shift from office work to mandated WFH for many workers globally. Workers with children faced increased domestic responsibilities due to school and daycare closures while striving to maintain work productivity. Unsurprisingly, time spent on childcare increased during this period. However, both men and women in dual-earning households somewhat unexpectedly spent more time on childcare and other domestic tasks (Arntz et al., 2020; Chung and Van der Lippe 2020; Carlson et al. 2022). This shift toward a less gendered division of household labor may indicate a growing interest among men in integrating work and family demands when WFH became a universal experience

(Abendroth et al. 2022). Despite this, gender disparities persisted with surveys showing that women continued to do a disproportionate amount of housework, especially childcare (Carli 2020). The increased domestic responsibilities and stress led some mothers to leave the workforce entirely (McKinsey & Company, 2020). The experience underscores the importance of equitable WFH opportunities and the recognition of gender inequities for employee satisfaction and, consequently, organizational success.

An organization's culture plays a crucial role in shaping workers' attitudes toward WFH and their career advancement. In organizations that value physical presence, remote workers may be viewed as less committed (Lott and Abendroth, 2020; Williams et al., 2013). Studies suggest that workers, especially women, worry about the potential impact on their career if WFH is not aligned with the organization's philosophy (Lott and Abendroth, 2020). Since women are often believed to use WFH opportunities to integrate family responsibilities and work, they are perceived to be less committed and productive than men (Leslie et al., 2012). Furthermore, perceptions of hierarchical status in the workplace may reinforce the view that men have greater status and are more competent (Ridgeway and Correll 2004). Women, irrespective of their parental status, may be perceived as less than ideal workers. The literature reviewed thus far indicates that gender disparities in WFH, both in terms of preferences and outcomes, are largely perpetuated by the persistence of gender norms and stereotypes.

2.2 WFH and the role of manager/supervisor

Although workers' demand for WFH is influenced by various factors, its implementation requires a supportive organizational philosophy and managerial approval. A survey of 123 managers by Scholefield and Peel (2009) reveals that while managers recognize certain benefits

of remote work, they also have some concerns about technological challenges, social isolation and distractions that could negatively impact productivity. Both workers and managers are also concerned about work-life balance and burnout (Tworoger et al., 2013). Ipsen et al. 's work (2022) further notes that managers find remote supervision to be more demanding and to necessitate longer work hours. Moreover, managers, particularly those in senior positions, express concerns about the potential impact of WFH on workplace culture (Barrero et al. 2023). Some managers also view WFH unfavorably due to a fear of losing control over their subordinates (Bailey and Kurland, 2002).

For organizations to thrive and employees to remain productive and satisfied with their jobs, remote work requires an adjustment or transformation in leadership approaches. Research suggests that effective leadership involves frequent communication with clearly outlined goals and expectations coupled with strong support and trust-building (Bosua 2013; Kowalski and Swanson 2005). Dahlstrom (2013) also highlights the critical role of communication and suggests that balancing relationship-oriented (i.e. focusing on job satisfaction, motivation and work-life balance) and task-oriented (i.e. focusing on achieving specific goals or standards) leadership behaviors is essential in a telecommuting work environment. Effective leaders, in other words, are concerned with both production and people (Blake & McCanse, 1991). However, when leaders engage in micromanagement or excessive monitoring, the well-being and productivity of remote workers tend to suffer (Babapour Chafi et al. 2021).

Studies indicate that men and women often employ different leadership behaviors and styles (Schein et al. 1989; Schein and Mueller, 1992). Women's leadership behaviors are often described as collaborative and participative (Maier 1999), aligning with a relationship-oriented approach. Similarly, Rosener (1990, 1995) underscores that women often lead through shared

power and collaboration, which may depend on face-to-face interactions to build trust and foster team cohesion. Those relational behaviors, including concerns for others and warmth, are associated with transformational leadership styles (Hetland and Sandal 2003; Singh and Krishnan 2008). Transformational leadership emphasizes intrinsic motivation, personal development, trust, respect, and an organizational mission (Bass and Riggio, 2006; Sivanathan and Fekken, 2002). On the contrary, transactional leadership styles utilize rewards and punishments for job performances (Avolio et.al., 1991). Eagly et al. (2003) find that women leaders are more inclined to exhibit transformational leadership styles while men tend to adopt transactional or directive approaches. This distinction is further supported by Mujtaba (2023) who reveals that male leaders tend to focus more on task-oriented behaviors while female leaders prioritize relationship-building.

Given that WFH can reduce social interaction and connection with colleagues, it raises the question of whether female leaders may have a weaker preference for remote work compared to men. Alternatively, identity-related theories propose that women supervisors are more inclined than their male counterparts to implement policies that benefit women subordinates (Huffman et al, 2010). If this holds true, women supervisors may be more likely to support WFH policies if they believe it can help women workers in balancing their work and home lives. Conzon (2023) presents a finding that challenges the expectations derived from identity-related theories. Their results suggest that an "equality policy paradox" exists where women managers, despite their support for gender equities, often oppose or restrict the implementation of flexible work policies while male managers typically support them. The explanation for this result is that women managers, when confronted with challenges such as demonstrating authority or acquiring technical expertise, often favor an interdependent approach like teamwork promotion. As such, women

managers may resist policies like flexible work because they reduce direct engagement with their subordinates.

It is therefore not settled in the literature whether women exhibit stronger preferences for WFH if they inhabit managerial roles; gender differences in supervisors' attitude toward WFH is ambiguous. The reviewed literature suggests that women overall likely prefer WFH arrangements but also that female managers may exhibit less enthusiasm for such flexible work arrangements than female non-managers. Research on the latter relationship is scarce, but potential explanations from previous studies often highlight women's preferred leadership styles which prioritize relationships and team collaboration. While such styles can provide a competitive advantage by promoting employee engagement and cohesion, achieving these benefits may be more difficult in a WFH setting.

3. Data and methodology

We utilize data drawn from the Survey of Working Arrangements and Attitudes (SWAA). The SWAA is a monthly online survey developed by Barrero, Bloom, and Davis (2021) and administered by two commercial survey providers, QuestionPro and Inc-Query, since May 2020 (Barrero et al. 2021). The survey focuses on U.S. residents aged 20-64 years old earning at least $20,000 annually[2]. Each survey contains between 40-60 questions involving demographic and economic characteristics, labor market experience, and work-related topics such as attitudes towards WFH.

[2] We note that excluding lower income workers may also exclude part-time gig economy workers, and this may be considered a weakness in the data. Yet, although jobs like parcel delivery and ridesharing enjoy near complete flexibility, people in these positions do not typically work from home.

The SWAA ensures data integrity by removing respondents who completed the survey too quickly (under 5 minutes) and by testing for survey data collection accuracy through comparisons of two separate survey providers' results. The collected raw survey data are then weighted to match the U.S. Current Population Survey (CPS) data for age, sex, education, and income to ensure the working sample is representative of the US population (Barrero et al., 2021)[3]. The SWAA is a cross-section of data pooled from repeated months of survey responses, but we cannot preclude the possibility that some respondents may appear in multiple waves[4]. It is also worth noting that each survey wave/month does not contain the same set of questions. Since questions vary over time, the SWAA only contains our variables of interest between April 2023 through January 2024, thus limiting our estimation sample to those 10 months. We further limit the sample to only wage and salary workers with employers. As such, our working sample is a pooled cross-section across 10 months containing 50,227 total observations.

We are interested in explaining the share of working days per week that respondents prefer to WFH. The exact question text identifying this dependent variable asks respondents for "the desired share of paid working days WFH after COVID (%)". It is a categorical variable where 0% share indicates that a respondent desires to "rarely or never" work from home; 20% share equals to 1 day; 40% is equivalent to 2 days; 60% share is 3 days; 80% share is 4 days; and 100% is for those who desire to work from home 5 or more days a week. Figure 1 illustrates WFH preferences for the whole sample and by gender. The highest proportions are in the distribution's tails, preferring to either work fully in-person or fully remotely. While the proportion of men and women

[3] Survey weighting is a common practice to ensure sample estimates accurately reflect the entire population's characteristics and not only those of the sample.
[4] We treat each observation as a unique individual since we cannot identify repeated participants. We thus do not cluster the standard errors by respondent.

preferring to work entirely in-person portrays no distinction, a higher proportion of women than men (26% vs. 19%, respectively) prefer to fully WFH.

Table 1 provides descriptive statistics of WFH preferences and our model specification's independent variables, both for the whole sample and separately by gender. Workers prefer to WFH for nearly 44% of the work week on average, or approximately 2 days. Important independent variables of interest include gender, age, manager status, and the quantity of subordinates working under the managers in the sample. Women make up 46% of the sample. The dataset categorizes workers into 4 age groupings largely by decade; their 20s, 30s, 40s, and finally 50 - 64 years old, with the sample split largely in half at age 40. We identify managers in the sample using the survey question: *"Do you directly manage or supervise other employees in your organization?*" The variable is set to one if a respondent answered "yes" and to zero for those who answer "no" or "yes, but only rarely"[5]. Fully 37% of the sample respond in the affirmative as managers. Finally, managers average 19 subordinates, but this differs somewhat by gender. Female managers report an average of approximately 16 subordinates whereas male managers report 21 subordinates. Other independent variables include demographic characteristics, work-related characteristics, and other factors that may intuitively explain the desire to work from home, including the fraction of time the internet connection at home works and the commute time to the job measured in minutes. Table 1 provides descriptive statistics of our model specification's independent variables, both in the whole sample and separately by gender.

We leverage OLS to estimate survey respondents' preferred proportion of days they WFH. Estimates come from a working sample of 50,227 observations weighted to reflect a representative

[5] As a check, we test inclusion of the "yes, but only rarely" response in the manager indicator's value of 1 and find the main results persist.

sample of US working adults. While the dependent variable's distribution values are largely linear and therefore adequately estimated by OLS, there remains potential nonlinear aspects. For instance, there may be some perceived nonlinearity in the responses between the "never/rarely" and "1 day" survey responses, or between the "4 days" and "5 or more days" responses. We therefore check the robustness of OLS estimates using the ordered logit estimator that more accurately reflects the potential non-linearities in the distribution. The ordered logit results are similar to those in OLS, so we elect to present the OLS results for interpretive ease.

Our preferred model specification (equation 1 below) examines WFH preferences as the dependent variable using the wide variety of theoretically correlated independent variables outlined in Table 1.

$$WFH_i = \beta_0 + \beta_1 Female_i + \beta_2 Manager_i + \beta_3 Female_i \times Manager_i + \beta_4 \underline{X_i} + \varepsilon_i \qquad (1)$$

The dependent variable *WFH* is our linear measure representing survey respondents' desired proportion of weekly work from home days and takes the values of 0, 20, 40, 60, 80, and 100, respectively. *Female* is the respondent's sex, *Manager* indicates whether the respondent supervises workers, *Female X Manager* is the interaction term indicating the product of *Female* and *Manager,* $\underline{X}$ is a vector of demographic and job characteristics outlined in Table 1, and ε_i is the error term. Our attention largely rests on the interaction term's coefficient, β_3, as it reflects a statistical test of whether management status alters females' relationship with remote work preferences. A significant and negative coefficient on the interaction term indicates that female managers are less likely to prefer working from home than female non-managers.

We also explore heterogeneous effects by estimating the model with gender and age subsamples. Similarly, we sometimes incorporate interaction terms to explore the size and

significance of different effects generated by management status and managers' quantity of subordinates. We also observe how the distribution of WFH preferences portrays substantial weight in the tails and therefore seek to determine whether the relationships occur primarily at the intensive or extensive margins. Finally, we engage in several checks to test our estimates' robustness. We first add further relevant controls to the model such as commute time and the number of subordinates among managers. We also importantly test whether the main estimates' relationships persist after removing all employment arrangements that are either 100% WFH or 100% in-person work, thereby removing the potential for WFH availability to influence WFH desires.

4. Results

4.1 Main estimates

Table 2 displays the results of the OLS regression on the desired share of WFH days. The analysis reveals that women consistently express a higher preference for WFH days than men across all model specifications. The fourth model, accounting for age, race, education, family structure, and work-related variables, reveals that women, on average, desire a 3.703% share of WFH, approximately one-fifth of a day, more than men. This aligns with prior research indicating that women utilize remote work to better integrate family responsibilities with their professional work (e.g. Arntz et al., 2020; Fuller and Hirsh, 2019; Lott & Abendroth, 2020). Furthermore, this finding suggests that women perceive WFH as a means to achieve work-life balance, thereby supporting the *New Opportunities for Flexibility Model* (Sullivan and Lewis, 2001). The appeal of WFH primarily derives from its perceived flexibility, which allows individuals, particularly those with caregiving responsibility, to integrate their professional and domestic lives (Craig and Churchill, 2020). Our study confirms this appeal, as workers with children under 18 years old at

home exhibit an average 2.628% higher desired share of WFH days. Additionally, the gender disparity in WFH preference could also be attributed to differing responses to work environments. Research indicates that men's performance is positively associated with competitive work environments (Niederle and Vesterlund, 2011). In-office work arrangements may create competitive peer environments toward which men gravitate but that which women may seek to avoid (Xiong et al. 2023).

The age group also plays a significant role in WFH preferences as evident by individuals aged 50–64 years indicating a preference for a significant 6.982% fewer WFH days than the 20–29-year-old reference group. This observation is consistent with Bloom et al. (2024) who find that older workers tend to be less likely to adopt remote work, potentially owing to ingrained office-centric norms or a reduced comfort level with digital tools. Indeed, Artz (2021) highlights that younger generational cohorts increasingly consider flexibility as an important job satisfaction metric, suggesting that the age gap in WFH preferences might narrow as demographic shifts occur.

Prior research suggests that Black employees often perceive on-site work as beneficial for inducing positive attitudes toward themselves (e.g. Carr et al., 2017; Kawakami et al., 2000). Moreover, Bachrach et al. (2022) observed that Black employees, particularly high-income earners, are more concerned than White employees about career progression stemming from WFH. Consequently, it might be expected that Black workers would exhibit a preference for less WFH. Contrary to this expectation, our results demonstrate that minority groups, specifically African Americans and Hispanic individuals, show a higher preference for WFH, seeking a 6.575% and 4.268% respectively higher share of WFH days, on average, compared to White workers. This aligns with Fan and Moen (2023)'s findings that, in an office setting, Black and Hispanic workers experience reduced coworker support, diminished schedule control, and increased job monitoring

when compared to remote or hybrid work. Therefore, the greater WFH preference among these two groups may reflect the negative outcomes they either experience or perceive in in-person work environments.

While not all jobs are suitable for remote work, studies indicate that such arrangements are disproportionately available to better-educated and higher-income individuals (Dingel and Neiman 2020). Thus, these groups of workers are more readily able to engage in remote work, which contributes to the observed higher propensity for educated and higher-income workers to work from home (Aksoy et al. 2022; Bick et al. 2020; Fan and Moen 2022; Dey et al. 2020; Barrero et al. 2021). Our current study shows a significant and positive relationship between educational attainment and the desire for WFH: individuals with a college degree prefer an 11.62% higher share of WFH days compared to those with less than a high school education. Several factors contribute to the higher preference among highly educated workers. First, highly educated individuals typically prioritize work autonomy and place less emphasis on the social aspects of work (Ashlock, 2014; Ross et al., 1992). Given remote work's association with increased autonomy (Schall, 2019), educated workers may therefore find this work arrangement appealing. Second, Aksoy et al. (2022) suggest that highly educated people may value WFH more due to their home conditions and internet quality being more suitable for such a work setting. Lastly, our study notes that workers earning higher wages also exhibit a stronger desire for WFH, all else being equal. This could be influenced by commute time, as Barrero et al. (2021) observe that higher-income individuals often face longer commutes, making WFH an appealing way to reduce this burden.

Table 3 examines the differences in WFH preferences between managers and non-managers, as well as how these differences vary by gender. The results indicate that female managers desire a 2.066% higher share of WFH days than male managers, whereas non-manager women express a 4.358% greater preference for WFH than male non-managers. In the full sample regression, both being female and holding a managerial position are positively associated with a higher desire for WFH. However, based on the individual effects of gender and managerial status, the interaction term between being female and being a manager is negative and significant (-3.026%), suggesting that female managers desire fewer WFH days.

Further analysis with separate regressions for men and women reveals that among women, managers desire 1.673% fewer share of WFH days compared to non-managers, a result that is statistically significant. In contrast, among men, managers desire 1.168% more share of WFH days, although this coefficient is not statistically significant. These findings suggest that the significant negative interaction between females and managers is driven more by female managers desiring fewer WFH days than female non-managers.

The divergent preferences by gender and managerial status highlight a paradox: while women generally value WFH, female managers exhibit resistance to it. Our findings thus support Conzon (2023), suggesting that female managers are less inclined to promote flexible work policies like WFH, even while recognizing their potential benefits for their female subordinates. This reluctance towards WFH could be linked to the transformational leadership style frequently employed by women (Eagly, 2003). This style emphasizes cultivating a strong personal identification of subordinates with their leader, attending to their needs and aspirations, fostering trust, and inspiring them to prioritize the organization's mission over individual interests (Bass and Riggio, 2006; Meiryani, et al. 2022; Sivanathan and Fekken, 2002). Such a leadership

approach is often more effectively implemented in face-to-face environments than in remote ones. Indeed, a study by Jones and Schöning (2021) reveals that during COVID-era remote work, the transformational style was associated with lower job satisfaction among employees possibly due to a lack of interaction and trust-building between leaders and subordinates.

4.2 Sub-sample analyses

Figure 1 shows that most worker preferences inhabit the edge cases. As such, we explore whether the variation of WFH preferences by gender and manager status is larger at the tails than in the interior categories. Column 1 in Table 4 first demonstrates there are no statistically significant gender or manager status impacts among the 20%, 40%, 60% and 80% proportions of WFH preferences. Column 2 adds the 100% WFH preference, and still the female manager interaction remains statistically insignificant. Columns 1 and 2 therefore suggest there is no difference in WFH desire between female managers and non-managers; female managers' desire to WFH is no different from non-managers among those preferring some quantity of remote work. However, column 3 removes the 100% WFH preference but adds the 0% preference, thus limiting the variation to the 0% to 80% WFH preferences. Here the female manager interaction regains its statistically significant negative impact on WFH preferences. Thus, the lower desire for remote work among female managers seems to surface more so among those preferring never to work from home. The preference by female managers to never work from home is profound but nevertheless supportive of the notion that female leaders may prefer in-person work (Conzon, 2023) and the leadership styles advanced by Eagly (2003) that likely work best in-person (Jones and Schöning, 2021).

Table 5 shows the differences in WFH preferences among female managers across different age groups. The age-stratified results reveal a generational divide in managerial WFH preferences.

The results indicate that for women younger than 40, there is no significant difference in WFH preferences between managers and non-managers. Managers, on the other hand, express a significantly lower preference for WFH days for women aged 40 years or older compared to non-managers with a 3.272% reduction in preferred WFH days. This suggests that the impact of managerial status on WFH preferences is notably pronounced for older women, aligning with Ely's (1995) argument that women in leadership historically established credibility through physical presence—a norm that Conzon (2023) notes endures despite technological advances.

For men aged 20-39, managers express a significantly higher preference for WFH, with a 3.368% greater share compared to non-managers. While non-manager males may appreciate the competitive in-office environment with peers, those in managerial roles might prefer an "e-leadership" style within WFH settings. This age group (20-39), comprising millennials and Gen Z, places a high value on flexibility, open communication with colleagues and superiors, less hierarchical structures, and the effective use of technology (Scully 2024; Wolor et al. 2020). As such, male managers in this age group may find the e-leadership approach of WFH aligns better with their values. Furthermore, effective leadership in virtual environments demands different skill sets than traditional settings, including technological proficiency. Therefore, young male supervisors might perceive fewer negative impacts of age incongruence in a leadership role (i.e., young supervisors managing older subordinates) when working from home[6].

4.3 Robustness checks

Table 6 conducts robustness checks and introduces additional controls to ensure that the findings related to WFH preferences persist in alternative specifications and are not merely

[6] Using 2008 data, Artz (2013) finds that supervisor age incongruence is associated with lower subordinate job satisfaction, particularly among highly educated workers. Here we imply that the negative effects from age incongruence may be mitigated in WFH arrangements.

spurious. In Column 1, we include commute time as an explanatory variable, recognizing its importance in influencing WFH preferences (Hiselius and Arnfalk's, 2021). However, we only include this variable in this single specification due to its significant reduction in sample size. Despite this, the interaction term between being female and being a manager remains significantly negative, with a coefficient of -2.918 ($p < 0.05$), suggesting that female managers continue to express a lower desire for WFH.

One might contend that WFH preferences are influenced by a job's structure. WFH may not be at all possible in some jobs, such as in many service sector occupations. In others, however, WFH may be required, such as in customer service jobs for companies lacking a call center location. In these instances, worker preferences may be illusory or meaningless; altering the quantity of days people WFH is impossible. In Column 2 we refine the sample by removing workers who are either entirely remote or entirely in-person by their employer's design[7]. We aim to focus on those with mixed work arrangements and therefore with the potential for change. WFH preferences in this sub-group are particularly meaningful. This adjustment increased the negative interaction effect, yielding a coefficient of -5.814 ($p < 0.01$) and confirming that female managers still tend to prefer fewer WFH days within this subset of the workforce that could potentially see changes to employer WFH policies.

In Columns 3 through 5, the analysis introduces a variable counting the number of a manager's subordinates which provides insights into how managerial responsibilities might influence WFH preferences. The interaction term between being female and managing more

[7] The survey questionnaire identifies job structure by collecting information stipulated as the "employer planned share of paid working days WFH…"

subordinates is significant in Column 3 (-0.12, $p < 0.01$), suggesting that the number of subordinates significantly alters WFH preferences for female managers overall.

Column 4 focuses on women, showing that managerial status significantly decreases WFH desires among women while the number of subordinates does not have a significant effect on WFH preferences. This suggests that, regardless of the size of their team, female managers tend to prefer fewer WFH days. Column 5, however, reveals a contrasting pattern among men, where the number of subordinates is positively associated with WFH preferences (0.117, $p < 0.01$). This suggests that men who manage larger teams are more likely to favor WFH, a finding that contrasts with the trend among women.

5. Conclusion

The use of remote work or work from home (WFH) has become increasingly common worldwide since the COVID-19 pandemic. Organizations employ WFH as a strategic tool for talent acquisition and retention, and it is often seen as a hallmark of family-friendly policies. Employees, in turn, value its perceived flexibility. Despite extensive existing research covering the periods before and during the pandemic, a crucial need remains to investigate WFH post-COVID, as organizational work culture and employee attitudes toward this arrangement may have evolved.

Utilizing data from the Survey of Working Arrangements and Attitudes (SWAA) spanning April 2023 to January 2024, this study examines gender and managerial-status differences in work-from-home preferences among wage and salary workers. Our findings indicate that women express a stronger preference for WFH than men, potentially due to the perception that it facilitates the integration of professional and domestic life. Differences in WFH preference also emerge between

managerial and non-managerial positions. Female managers are less inclined to desire WFH than their male counterparts, a finding consistent with Conzon (2023)'s observation of less support for flexible work policies among female supervisors. This finding may be attributed to a preferred transformational leadership style among women, which promotes values such as trust-building and personal identification with subordinates—an approach potentially easier to execute in office settings than remote ones. Furthermore, this lower preference for WFH is more pronounced among female managers aged 40 and above, underscoring this group's adherence to a traditional workplace culture that values physical presence for gaining credibility.

While the data contain the information necessary to measure these relationships, there remain weaknesses worth mentioning. The data lack a longitudinal panel study design that would allow the tracking of individuals over time and the measurement of within-individual changes in WFH preferences as workers change managerial status. These fixed effects study designs reduce the potential for omitted variable bias by controlling for fixed and typically unmeasurable person-characteristics that may drive both management roles and WFH preferences. Indeed, management status is likely endogenous as factors influencing managerial status may also affect WFH preferences. Thus, an extended longitudinal panel for fixed effects estimates, or other quasi-experiment or even natural experiment methods, would improve estimates in future studies.

Still, work-from-home options, whether hybrid or fully remote, present significant benefits for both employees and organizations; however, their full potential can only be realized by addressing challenges like overwork and risks of miscommunication. Consequently, establishing clear routines and expectations for employees is essential. Furthermore, organizations should support remote workers by providing training for personal and professional development, offering

mentorship for less experienced individuals, and creating networking opportunities to strengthen connections among colleagues and with supervisors. Implementing these strategies along with understanding of varying WFH preferences, organizations can promote a supportive and inclusive work environment that mutually benefits employees and the organization.

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Figure 1: Distribution of preferred share of WFH days

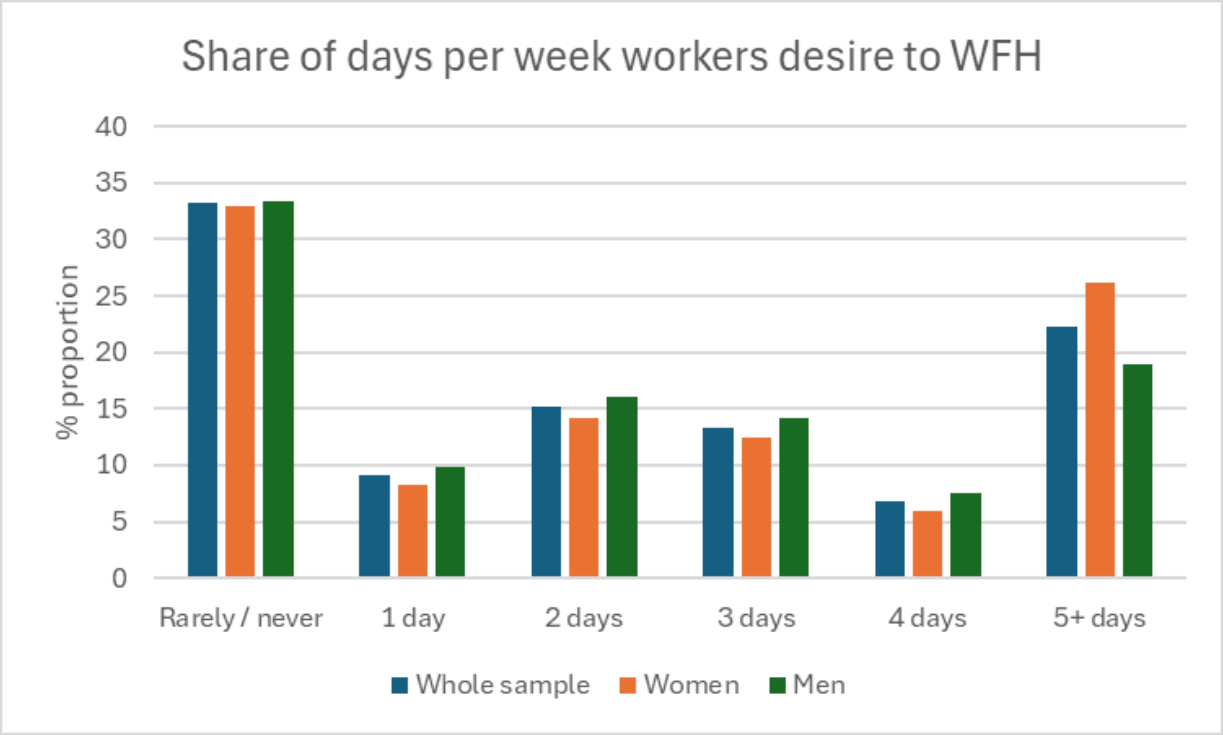

Table 1: Descriptive statistics

Variable Definitions	Mean (standard deviation)		
	Whole Sample	Women	Men
Desired share of WFH days: = proportion of desired WFH days reported as 0%, 20%, 40%, 60%, 80%, or 100%	43.677 (38.978)	45.744 (40.200)	41.888 (37.798)
Female: = 1 if respondent is female; 0 otherwise	0.464 (0.499)	----- -----	----- -----
Age 20 - 29 years: = 1 if respondent is aged 20 – 29 years; 0 otherwise	0.207 (0.405)	0.220 (0.414)	0.196 (0.397)
Age 30 - 39 years: = 1 if respondent is aged 30 – 39 years; 0 otherwise	0.280 (0.449)	0.269 (0.443)	0.290 (0.454)
Age 40 - 49 years: = 1 if respondent is aged 40 – 49 years; 0 otherwise	0.264 (0.441)	0.256 (0.437)	0.270 (0.444)
Age 50 - 64 years: = 1 if respondent is aged 50 – 64 years; 0 otherwise	0.249 (0.432)	0.255 (0.436)	0.244 (0.430)
African American: = 1 if respondent is African American; 0 otherwise	0.184 (0.388)	0.176 (0.381)	0.191 (0.393)
Hispanic: = 1 if respondent is Hispanic; 0 otherwise	0.095 (0.293)	0.100 (0.300)	0.090 (0.286)
Other Race/Ethnicity: = 1 if respondent is not White, African American, or Hispanic; 0 otherwise	0.076 (0.265)	0.076 (0.265)	0.076 (0.264)
Less than High School Education: = 1 if respondent did not graduate from high school; 0 otherwise	0.021 (0.143)	0.014 (0.119)	0.026 (0.160)
High School Degree: = 1 if respondent earned a high school degree; 0 otherwise	0.250 (0.433)	0.207 (0.405)	0.287 (0.452)
Some College: = 1 if respondent earned 1 – 3 years of college education; 0 otherwise	0.275 (0.446)	0.294 (0.455)	0.259 (0.438)
Bachelor's Degree: = 1 if respondent earned a 4-year college degree; 0 otherwise	0.285 (0.451)	0.307 (0.461)	0.266 (0.442)
Graduate Degree: = 1 if respondent earned a Masters, PhD, or Professional Degree; 0 otherwise	0.170 (0.375)	0.178 (0.383)	0.162 (0.369)
Lives with spouse/partner: = 1 if respondent lives with a spouse or domestic partner; 0 otherwise	0.552 (0.497)	0.535 (0.499)	0.566 (0.496)
Lives with children under 18: = 1 if respondent lives with children under the age of 18; 0 otherwise	0.485 (0.500)	0.465 (0.499)	0.501 (0.500)
Internet quality: = the fraction of time that the internet works at home	0.911 (0.146)	0.911 (0.145)	0.910 (0.148)
Log hourly wage: = the natural log of {income / (weekly hours worked * 50 weeks per year)}	3.453 (0.998)	3.215 (0.812)	3.659 (1.093)
Manager: = 1 if respondent directly and regularly manages or supervises other employees in the organization; 0 otherwise	0.373 (0.484)	0.293 (0.455)	0.443 (0.497)
Number of subordinates*: = the number of employees the respondent directly manages or supervises	19.446 (17.127)	16.334 (15.903)	21.229 (17.543)

Variable Definitions	Mean (standard deviation) Whole Sample	Women	Men
Employer size (1 to 9 staff): = 1 if 1 – 9 people work for the respondent's employer across all locations; 0 otherwise	0.084 (0.277)	0.091 (0.288)	0.078 (0.268)
Employer size (10 to 49 staff): = 1 if 10 – 49 people work for the respondent's employer across all locations; 0 otherwise	0.166 (0.372)	0.172 (0.377)	0.160 (0.367)
Employer size (50 to 99 staff): = 1 if 50 – 99 people work for the respondent's employer across all locations; 0 otherwise	0.162 (0.368)	0.134 (0.340)	0.186 (0.389)
Employer size (100 to 499 staff): = 1 if 100 – 499 people work for the respondent's employer across all locations; 0 otherwise	0.224 (0.417)	0.209 (0.407)	0.236 (0.425)
Employer size (500+ staff): = 1 if 500+ people work for the respondent's employer across all locations; 0 otherwise	0.365 (0.481)	0.393 (0.489)	0.340 (0.474)
Commute time^: = the respondent's commute time in minutes	26.400 (22.627)	23.936 (20.689)	28.561 (23.993)
Industry categories	18	18	18
Occupation categories	12	12	12
Census Regions	9	9	9
Months: April 2023 – Jan. 2024	10	10	10
Observations	50227	24163	26064

Notes: sample descriptive statistics weighted to more closely approximate the population following Barrero et al. (2021)

* reflects means and standard deviations among only managers, which make up 37% of the sample.

^ a reduced sample of respondents answered this question: 33,662 in total; 17,766 men and 15,896 women.

Table 2: OLS desired share of WFH days

	Pooled cross-section			
	(1)	**(2)**	**(3)**	**(4)**
Female	3.809***	3.981***	3.395***	3.703***
	(0.509)	(0.509)	(0.509)	(0.564)
Age 30 - 39 years		1.295*	-0.758	-1.134
		(0.762)	(0.783)	(0.778)
Age 40 - 49 years		-0.811	-2.219***	-2.564***
		(0.785)	(0.790)	(0.795)
Age 50 - 64 years		-6.841***	-6.636***	-6.982***
		(0.820)	(0.815)	(0.814)
African American		4.249***	6.092***	6.575***
		(0.716)	(0.725)	(0.720)
Hispanic		1.213	2.729***	4.268***
		(0.945)	(0.961)	(0.960)
Other Race/Ethnicity		0.048	-0.040	1.007
		(1.012)	(1.009)	(1.005)
High School Degree			5.485**	4.107*
			(2.420)	(2.435)
Some College			11.093***	7.746***
			(2.411)	(2.432)
Bachelor's Degree			17.317***	11.617***
			(2.397)	(2.424)
Graduate Degree			19.496***	12.450***
			(2.419)	(2.456)
Lives with spouse/partner			-0.781	-1.219**
			(0.545)	(0.539)
Lives with children under 18			3.674***	2.628***
			(0.564)	(0.570)
Internet quality			11.308***	8.794***
			(1.799)	(1.793)
Log hourly wage				1.284***
				(0.274)
Manager				0.001
				(0.543)
Emp. size (10 to 49 staff)				-1.175
				(1.213)
Emp. size (50 - 99 staff)				2.135*
				(1.227)
Emp. size (100 - 499 staff)				4.050***
				(1.159)
Emp. size (500+ staff)				7.257***
				(1.130)
Industry categories (18)	No	No	No	Yes

Occupation categories (12)	No	No	No	Yes
Census Regions (9)	No	No	Yes	Yes
Months (10: 4/23 - 1/24)	Yes	Yes	Yes	Yes
Constant	42.372***	42.607***	14.024***	7.677*
	(0.807)	(1.018)	(3.334)	(4.292)
Observations	50,227	50,227	50,227	50,227

Notes: heteroskedastic robust standard errors are in parentheses; ***, **, & * reflect statistical significance at the 1%, 5%, and 10% levels, respectively.

Table 3: OLS desired share of WFH days – sub-samples

	Managers	Non-managers	Whole sample	Women	Men
	(1)	(2)	(3)	(4)	(5)
Female	2.066**	4.358***	4.804***	-----	-----
	(0.807)	(0.764)	(0.727)	-----	-----
Manager	-----	-----	1.289*	-1.673**	1.168
	-----	-----	(0.750)	(0.743)	(0.772)
Female x Manager	-----	-----	-3.026***	-----	-----
	-----	-----	(1.009)	-----	-----
Age 30 - 39 years	-1.727	-0.921	-1.113	-0.661	-1.826
	(1.197)	(1.009)	(0.779)	(0.990)	(1.181)
Age 40 - 49 years	-3.111**	-2.393**	-2.558***	-1.265	-4.070***
	(1.214)	(1.036)	(0.795)	(1.029)	(1.204)
Age 50 - 64 years	-10.114***	-5.551***	-6.988***	-4.320***	-9.831***
	(1.333)	(1.015)	(0.814)	(1.026)	(1.270)
African American	6.905***	6.601***	6.654***	8.287***	4.898***
	(1.130)	(0.924)	(0.720)	(0.918)	(1.085)
Hispanic	2.764*	5.429***	4.333***	6.319***	2.393
	(1.470)	(1.245)	(0.961)	(1.173)	(1.507)
Other Race/Ethnicity	-0.440	2.191*	1.087	3.777***	-1.045
	(1.586)	(1.275)	(1.006)	(1.355)	(1.477)
High School Degree	9.304**	1.011	4.052*	6.248*	3.865
	(3.758)	(3.059)	(2.439)	(3.541)	(3.122)
Some College	13.871***	4.013	7.642***	9.786***	7.690**
	(3.755)	(3.061)	(2.436)	(3.523)	(3.147)
Bachelor's Degree	18.330***	7.435**	11.504***	13.306***	11.954***
	(3.729)	(3.063)	(2.428)	(3.543)	(3.120)
Graduate Degree	19.312***	8.494***	12.365***	14.123***	13.160***
	(3.766)	(3.130)	(2.460)	(3.616)	(3.154)
Lives with spouse/partner	-1.094	-1.288*	-1.226**	-0.871	-1.130
	(0.830)	(0.698)	(0.539)	(0.700)	(0.833)
Lives with children under 18	2.064**	2.740***	2.612***	2.142***	2.819***
	(0.911)	(0.728)	(0.570)	(0.727)	(0.894)
Internet quality	8.343***	8.672***	8.748***	9.923***	6.937***
	(2.903)	(2.238)	(1.792)	(2.504)	(2.560)
Log hourly wage	1.515***	0.824**	1.264***	0.558	1.438***
	(0.360)	(0.409)	(0.275)	(0.459)	(0.348)
Emp. size (10 to 49 staff)	-0.589	-1.602	-1.199	0.213	-2.412
	(2.043)	(1.502)	(1.212)	(1.523)	(1.887)
Emp. size (50 - 99 staff)	2.301	1.856	2.107*	2.063	1.861
	(2.023)	(1.547)	(1.227)	(1.566)	(1.875)
Emp. size (100 - 499 staff)	5.164***	3.012**	4.004***	3.481**	4.220**
	(1.937)	(1.453)	(1.158)	(1.466)	(1.803)

Emp. size (500+ staff)	6.579***	7.268***	7.199***	8.934***	5.357***
	(1.915)	(1.403)	(1.130)	(1.400)	(1.792)
Industry categories (18)	Yes	Yes	Yes	Yes	Yes
Occupation categories (12)	Yes	Yes	Yes	Yes	Yes
Census Regions (9)	Yes	Yes	Yes	Yes	Yes
Months (10: 4/23 - 1/24)	Yes	Yes	Yes	Yes	Yes
Constant	9.466	6.962	7.343*	5.414	12.195**
	(6.307)	(5.612)	(4.300)	(6.757)	(5.596)
Observations	24,797	25,430	50,227	24,163	26,064

Notes: heteroskedastic robust standard errors are in parentheses; ***, **, & * reflect statistical significance at the 1%, 5%, and 10% levels, respectively.

Table 4: OLS desired share of WFH days – WFH share sub-samples

	20% - 80% WFH desired shares (1)	20% - 100% WFH desired shares (2)	0% - 80% WFH desired shares (3)
Female	0.872	3.191***	1.553***
	(0.542)	(0.659)	(0.550)
Manager	0.565	-2.567***	3.927***
	(0.544)	(0.685)	(0.576)
Female x manager	-0.968	-0.785	-2.519***
	(0.733)	(0.906)	(0.785)
Covariates included	Yes	Yes	Yes
Industry categories (18)	Yes	Yes	Yes
Occupation categories (12)	Yes	Yes	Yes
Census Regions (9)	Yes	Yes	Yes
Months (10: 4/23 - 1/24)	Yes	Yes	Yes
Constant	37.383***	54.219***	0.144
	(3.471)	(4.340)	(3.280)
Observations	26,640	37,730	39,137

Notes: heteroskedastic robust standard errors are in parentheses; ***, **, & * reflect statistical significance at the 1%, 5%, and 10% levels, respectively.

Table 5: OLS desired share of WFH days – median age sub-samples

	Whole sample		Women		Men	
	Ages 20 - 39	**Ages 40 - 64**	**Ages 20 - 39**	**Ages 40 - 64**	**Ages 20 - 39**	**Ages 40 - 64**
	(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**
Female	1.304	6.228***	-----	-----	-----	-----
	(0.802)	(0.792)	-----	-----	-----	-----
Manager	1.937**	-1.568**	-0.205	-3.272***	3.368***	-0.425
	(0.760)	(0.774)	(1.027)	(1.067)	(1.094)	(1.090)
Covariates included	Yes	Yes	Yes	Yes	Yes	Yes
Industry categories (18)	Yes	Yes	Yes	Yes	Yes	Yes
Occupation categories (12)	Yes	Yes	Yes	Yes	Yes	Yes
Census Regions (9)	Yes	Yes	Yes	Yes	Yes	Yes
Months (10: 4/23 - 1/24)	Yes	Yes	Yes	Yes	Yes	Yes
Constant	13.694**	-0.079	14.187	-6.280	10.990	7.680
	(5.968)	(6.263)	(9.256)	(8.977)	(7.852)	(8.188)
Observations	29,510	20,717	13,740	10,423	15,770	10.294

Notes: heteroskedastic robust standard errors are in parentheses; ***, **, & * reflect statistical significance at the 1%, 5%, and 10% levels, respectively.

Table 6: OLS desired share of WFH days – robustness checks

	Whole Sample			Women	Men
	(1)	**(2)**	**(3)**	**(4)**	**(5)**
Female	4.802***	6.242***	4.642***		
	(0.917)	(1.173)	(0.642)		
Manager	2.091**	0.827		-2.098**	-1.065
	(0.943)	(1.029)		(0.958)	(0.983)
Female x manager	-2.918**	-5.814***			
	(1.255)	(1.504)			
Commute time (mins)	0.063***				
	(0.014)				
Number of subordinates			0.099***	0.028	0.117***
			(0.021)	(0.034)	(0.028)
Female x num. of subordinates			-0.120***		
			(0.031)		
Covariates included	Yes	Yes	Yes	Yes	Yes
Industry categories (18)	Yes	Yes	Yes	Yes	Yes
Occupation categories (12)	Yes	Yes	Yes	Yes	Yes
Census Regions (9)	Yes	Yes	Yes	Yes	Yes
Months (10: 4/23 - 1/24)	Yes	Yes	Yes	Yes	Yes
Constant	10.776**	21.426***	7.876*	5.558	13.263**
	(5.240)	(6.782)	(4.295)	(6.762)	(5.598)
Observations	33,662	16,611	50,227	24,163	26,064

Notes: heteroskedastic robust standard errors are in parentheses; ***, **, & * reflect statistical significance at the 1%, 5%, and 10% levels, respectively.