The Use of Family Friendly Workplace Practices in Canada*

Ana Ferrer
Department of Economics
University of Calgary

and

Lynda Gagné
School of Public Administration
University of Victoria

June 2006

Revised: March 2007

We are thankful to Human Resources and Skills Development Canada for financial support and for granting us remote access to the data. We thank Christopher Auld and Shelley Phipps for their comments. Thanks also to Lucy Chung and Yves Decard for excellent support in data analysis. The views expressed in this paper are those of the authors as are all errors and omissions.

The Use of Family Friendly Workplace Practices in Canada
Ana Ferrer and Lynda Gagné
JEL No. J32, J13, J81

ABSTRACT

We investigate the factors that influence the use of family friendly workplace benefits, in particular whether or not benefits are being offered to those who need them or rather, whether there is a mismatch between the availability of and need for benefits. Using matched employee and employer data, we produce estimates that take into account constraints affecting the availability of benefits. Availability strongly depends on firm size, industry and occupation, suggesting that technological and other constraints are important in the determination of the availability of benefits. These determinants are used as instruments in a probit model with selection, which accounts for the possibility that workers select into firms with benefit packages that are more likely to meet their current and/or future needs. Selection results indicate selection is present in most specifications. For the sample of part- and full-time workers, we find that workers strongly select into flexible time, that in the selection models, flexible time would more likely to be used by women with a youngest child aged 3 to 5 and three or more children, and by men with a youngest child age 3 to 11 and any number of children, were it widely available. Benefits such as daycare and elder care (family support) are available to slightly over 10 percent of workers and used by 16 percent of those to whom they are available and appear to not be available to workers who would use them, in particular, females with school age children and males with pre-school and school age children. Working from home (telework) would be used much more (five times more for females and eight times more for males) were it widely available. Indications are that the presence of older children and three or more children increase the probability that females use telework, although coefficients for these variables are not statistically significant in the selection model. Men with children other than school age children tend to use telework less than men without children. We conclude that family friendly workplace benefits such as flexible time and telework are limited in their usefulness for mitigating the work-family conflict, that family support benefits such as childcare and elder care are too rare to solve the work-family conflict, and that therefore there is considerable room for public policy to help resolve the work-family conflict.

1. Introduction

One of the most important labour market concerns of the 21st century is the recognition of the competing pressures of work and non-work commitments. This recognition has been fostered by the increase in the labour force participation of women over the last few decades, which has placed an increasing burden on dual earners families and single parents to balance work and family demands. According to the Labour Force Survey, in 2005, around 81% of Canadian women (and 91.5% of Canadian men) aged 25-54, and 73.5% of women aged 25-54 with children under 6 were in the labour force (Luffman, 2006). The health costs alone of the work-family conflict have been estimated at over 3 billion CAN$ (Duxbury & Higgings, 2005), and the number of days lost to production has increased by 30% since 1997 to 9.6 days per year in 2005 (Statistics Canada CANSIM Table 2790029). Both, employers and governments have responded to this challenge. Some employers now provide family friendly benefits such as workplace childcare and Employment Insurance supplements for maternity, paternity and sick leave, as well as a variety of alternative work arrangements.[1] The interest in their impact is not limited to employees, but also extends to employers and policy-makers. Working parents' mental and physical health as well as their employer's perceived and actual support in the work-family conflict, affect productivity, job commitment, and children's welfare.[2] Therefore, issues of work-family conflict and their influence on workers and firm outcomes, as well as their potential resolution, are at the forefront of the policy agenda.

Given the magnitude of the work-family conflict, one would expect to observe high rates of use of family friendly workplace benefits given widespread availability. Yet, overall usage of these benefits is relatively low. For instance, in the 1993 Work/Family Directions study of 80 top U.S. corporations, employing 2.4 million workers, 85% of these companies reported that they offer flexible work programs. However, fewer than 2% of employees used telecommuting, job sharing and part-time schedules, and only 24% used flex-time (Solomon, 1994). This study is motivated by the observation that the use of family friendly workplace benefits is not as widespread as the extent of the family–work conflict would suggest it should be. Further, one would expect that a higher proportion of females than males would use these benefits, since traditionally a greater part of the family-work

[1] Similarly, in January 2001, the Federal Government extended combined maternity and parental leave benefits to one year under the Employment Insurance legislation. Later, in 2003, the Government of Canada agreed to transfer $900 million to the provinces and territories over five years, to support their investments in early learning and child care. Social Development Canada (2005).

[2] McDonald, Phipps and Lethbridge (2005)

conflict rests with female workers.[3] However, in their descriptive study, Comfort, Johnson and Wallace (2003) report that according to the 1999 Workplace and Employee Survey (WES), only 36% of females use flexible time schedules versus 44% of males, and that 4.9% females work from home as a part of their regular schedule (telework) versus 5.3% males. Following the same argument, one would also expect that families with dependents and single parents, who should benefit more from these arrangements, would exhibit higher rates of use. However, the same study indicates that although families with dependents do have a slightly higher use of telework (6.7% among females versus the average use of 5.8%), this is not the case for the use of flexible schedules (34.6% of females with dependents use flexible schedules versus the average of 34.7%). Considering that flexible time and telework are available to over 50% and 10% of the workers respectively, this indicates that substantial numbers of employees do not use benefits that are available to them and that could potentially alleviate the work-family conflict.

It is surprising that these observations have received little attention from researchers.[4] Given the costs of balancing family and work responsibilities, they suggest that workers with families may not find family friendly workplace benefits very useful. While flexible work arrangements and other family friendly benefits may be of assistance to some families, they may not be useful to many others. For example, flexible hours and telework may be of little use to families with pre-school children, as many working parents will want to use full-time child care and full-time care is mostly available during regular work hours. Flexible hours may be most useful to parents with informal care arrangements who work part-time. Hours of work can be then scheduled around caregiver availability. Telework may have limited usefulness to parents, as children need to be attended to, and working restricts the attention that can be given to a child. On the other hand, telework reduces commuting time and may be useful to families with school age children as it maximizes the number of hours that can be worked while children are in school. Further, while childcare or eldercare may be quite useful, it will only be useful to workers with young children and eldercare responsibilities. Moreover, low wage workers may prefer less expensive informal childcare arrangements to expensive workplace arrangements and low skill employers may have few incentives to provide such

[3] In particular, one could expect that women, because they share a higher burden of family responsibilities, will be more likely to use benefits. However, it is not obvious that we should observe a stronger correlation between female workers and use or availability of benefits. The emphasis that women put on family friendly benefits does not necessarily imply that they seek to access these benefits through their own jobs. If male partners have better access to these benefits, females may just use their couples' benefits.

[4] An exception is Secret (2000)

arrangements (at a cost) if workers are not willing to pay for them.[5] It could also be the case that the benefit, or a combination of benefits, is available to both parents and only one of them uses it (this would certainly be the case for workplace daycare, but it could also be the case for the use of telework).[6] The lack of need for benefits can explain low usage, but so can the lack of availability of benefits if workers who need or would like benefits and would use them have no access to them. Regardless the cause, it would appear that understanding why there is low usage is vital to ascertaining the extent to which these benefits contribute to lessen work-family conflict, which in turn is an important issue for employers and policy makers.

This paper seeks to determine the factors that contribute to the use of employer provided family friendly benefits among Canadian workers taking into account the possibility that workers self select into employment conditions that are most beneficial to them. To our knowledge, no empirical study has yet addressed this selection issue. We try to answer a basic question regarding benefit use and availability: Once firms have decided whether or not to offer benefits, and workers have chosen appropriate "compensation/family-benefits" packages, why do we not observe high levels of use? We compare conventional reduced-form estimates of use of benefits to those obtained when selection is taken into account to gain insight into the usefulness of family friendly benefits to mitigate work-family conflict, and into the selection process of workers into firms with benefits. Our view is that this is an important step in understanding whether and how much family friendly benefits can assist in resolving the work-family conflict.

For our analysis we use the 1999-2002 Workplace and Employee Survey (WES). The survey collects a broad range of information on a nationally representative sample of private sector employers and their employees. National representation is an important feature of the data as many studies are based on surveys with only a limited number of establishments surveyed. In addition, the linkage between employee and workplace data allows us to connect employee outcomes, such as wages and hours of work, not only with the worker's own characteristics but also with firm characteristics and outcomes (size, industry). Further, the WES follows sampled establishments for a minimum of four years and employees for two years. These features of the data, which are extremely uncommon in the

[5] Workplace childcare costs can be partially or fully subsidized by employers, but as part of an overall compensation package that trades off wages for benefits.

[6] Alternatively, a benefit may be offered nominally, but not in practice. Salomon (1994) reports that firms rarely have formal policies regarding flexible work schedules. It is usually left to managers' discretion whether a worker is able to use this flexibility. The existence of a corporate culture that limits use of available benefits because workers feel that it would negatively affect their careers is well documented. See Eaton (2003).

literature on family friendly benefits, provide a rare opportunity to improve on the methods used to determine the incidence of family friendly benefits.

We specifically consider flexible work scheduling, telework and family support services. For these three benefits, we distinguish between use and availability of benefits to account for the firm's constraint in the supply of benefits and for worker selection into employment conditions. The present work contributes to the literature on family friendly benefits in two ways. First, it significantly fills the gap in the empirical literature by providing estimates of use of benefits using a nationally representative survey of workplaces and employees. Second, and more importantly, by obtaining selection corrected estimates, we are able to estimate the overall demand for benefits and employee characteristics that drive that demand.

Section 2 presents an overview of the literature. We then present the empirical model and describe the data we use for the analysis in Section 3. Section 4 describes the characteristics of our sample by gender and use of three types of benefits and presents the results of reduced-form estimates for use. Section 5 presents reduced-form estimates for the impact of family characteristics of use of benefit alongside selection corrected estimates for the full sample by gender. Section 6 presents selection corrected estimates for full-time workers by gender and reduced-form and selection corrected estimates for single parents. Section 6 concludes.

2. Literature Review

Government involvement in the provision of family friendly benefits typically consists of the regulation of leave, maternity and paternity related insurance, and the provision of subsidies for schooling/care for children.[7] In this paper we focus solely on the role of employers in the provision of family friendly benefits. Family friendly workplace benefits are of crucial importance in countries with low government involvement in social matters, but even in countries with significant welfare states, employers may play an important role in the mitigation of the work-family conflict by offering employees an additional degree of flexibility. For instance, families may prefer the possibility of working from home to save commuting time, or to have flexible schedules to accommodate unexpected changes in caregiver schedule. These are types of family friendly practices that depend

[7] There is much variation in the public provision of family benefits. See Gornick, Meyers and Ross (1996) for an international perspective.

mainly on the firm and can hardly be subject to regulation. Another reason to focus on employer provided benefits is that their provision may be in the interest of employers themselves.

These (firm provided) family friendly benefits are practices introduced voluntarily by the firms to help workers to reconcile the demands of work and family life (Evans, 2001). Firms have different instruments at hand to help employees deal with work-family conflict. These could be classified in three groups:

a) Policies that facilitate leave from work for family reasons: these policies include extensions to maternity leave, which may be paid or unpaid, other forms of parental leave and the possibility of taking career breaks.
b) Policies that facilitate changes in the work schedule: these policies include all forms of work schedule reductions, like switching to part time, job sharing, reduced work week, etc. In addition, these policies may also accommodate family schedules by allowing flexible hours or work from home (telework).
c) Family support policies, which offer practical help with child or elder care, or other family support.

Our paper analyzes family support policies and two specific types of policies that facilitate changes in work schedule: telework, that allows employees to work at home, for pay, at least some hours of their regular schedule, and flexible hours, that allows employees to change the start and stop work times provided that a full complement of hours is worked.

The literature on work-family conflict and its consequences for families and employers spans a number of disciplines, including psychology, organizational behaviour, and economics. Consequences of the work-family conflict range from mental health disorders, physical health problems, family strain, and employee absenteeism, high turnover rates and low productivity. A considerable amount of the related literature in organizational behaviour focuses on how employer support affects employee satisfaction and other variables of interest such as job attachment and employer/employee productivity measures, including absenteeism and/or subjective supervisor reports. A complete summary of this work is out of the scope of this paper and in what follows we focus on the empirical literature on family friendly benefits relating to the economics of the firm. The interested reader may see Allen et al. (2000) for a survey on the effects of the work-family conflict.

One important branch of the family friendly practices literature centres on the benefits to employer of implementing these practices. Gray (2002) uses British data on an employee-workplace linked survey to look at the impact of a wide arrangement of workplace characteristics (including family friendly benefits) on several measures of firm outcomes, such as financial performance, labour productivity, absenteeism, and quality of production, finding a positive association between family friendly benefits and most measures of firm outcomes. Glass and Riley (1998) use American data to look at the impact of family responsive policies on employee retention after childbirth, and find positive effects of maternity leave policies on reducing turnover. Similarly, Hofferth (2000) uses a hazard model to examine the effect of public and private policies on the probability that women will return to work after childbirth. More generally, Eaton (2003) suggests that family supportive practices involving flexibility increase commitment on the part of the workers, therefore increasing productivity and reducing turnover. Gunderson (2002) summarizes the literature's findings on the impact of workplace well-being, which often show positive impacts, but may not be justified if costs are also taken into consideration.

Other studies focus on the effects of policies for workers, assessing particular family friendly policies. Studies on the benefits of employer-provided childcare look at associations with resolution of work-conflict issues, absenteeism, and job attachment with a wide range of results. Goff et. al (1990) find no effect, whereas Kossek and Nichol (1992) find that on-site childcare is associated with improved employee attitudes, recruitment and retention, but not with performance or absenteeism. Milkovich and Gomez (1976) in turn, find reduced turnover rates and absenteeism. Miller (1984) argues that there is no credible research showing a positive relationship between employer-provided childcare and absenteeism, turnover, recruitment or job satisfaction. In Canada, Barbeau (2001) offers a description of work related child-care centres, including some of the conditions that may promote their creation. The study seeks to analyze and illustrate how businesses and other organizations can establish and operate childcare centres for their employees. Dalton and Mesch (1990) find that telework reduces absenteeism, while Riley and McCloskey (1997) suggest that it may have an impact on cost reduction. Phipps (2000) finds that there are no adverse behavioural responses to increasing government regulated parental leave benefits.

Methodologically, only a limited number of researchers use bivariate methods, multiple regression and/or logistic regression to examine the employee and/or employer characteristics associated with flexible schedules, non-standard work arrangements, and/or family benefits. This work

notes that, in general, family friendly benefits are found in larger, unionized firms (Glass & Fujimoto, 1995), while employees with dependents, women, union members and long-serving employees are more likely to be in firms with flexible time (Bardoel et. al., 1999; Cox and Presser 1999). In addition, Golden (2001a, 2001b), using a probit model and the Current Population Survey, estimates that employees working more than 50 hours per week, Caucasians, men, married people, the more educated, and private sector employees are more likely to use flexible time.

The Canadian empirical literature on family benefits and/or work-conflict issues is limited, and much of the analysis performed is descriptive in nature. Only a few studies use multivariate methods. Several studies look at the potential of family friendly practices as solution to the work-family conflict. Stone (1994) uses the 1988 Canadian National Child Care Survey (CNCCS), the 1990 and 1992 General Social Survey, and the 1991 Survey of Work Arrangements to look at factors giving rise to conflict between work and family responsibilities and at the impact of family obligations on labour force participation. More recently, Lipsett and Reesor (1997) use the 1991 and 1995 Survey of Work Arrangements to look at work arrangements incidence by employee/employer groups. They use descriptive bivariate analysis to identify broad relationships between worker/employer characteristics and work arrangements. Lowe and Schellenberg (2001) recommend a supportive work environment and management, flexible work arrangements as work-life conflict moderators.

The literature mentioned so far focuses mainly on availability of benefits, with very few studies addressing the issue of the use of benefits. Most research about the use of work-family benefits has developed outside economics and is, in general, constrained both in the scope of benefits and in the extent of the sample studied. Secret (2000), summarizes this literature in her analysis of the incidence of use of family friendly benefits. Her own findings about the determinants of benefit usage indicate that firm characteristics are a better predictor of use than employee characteristics. However, her study is limited to 88 organizations of a local North American community employing 527 workers. Our study has the advantage of using large samples from a nationally representative survey to determine use of benefits.

3. Methodology

The interpretative framework for this paper is rooted in Becker's (1965, 1991) new home economics and on the theory of the firm. If certain family oriented benefits and workplace arrangements exist, they must benefit either employers, via increased employee productivity, or

employees, via contributions that improve their family life. We assume that the benefit/cost to the employee of workplace benefits and arrangements can be captured by looking at employee attachment to the firm. According to this framework, workers' preferences affect the use of benefits, with individuals with families, or planning to start families, placing a higher premium on family friendly working conditions in the workplace. Individuals that worry about dividing their time among home production and labour market activities will optimally use benefits depending on their preferences and the parameters of a home production technology. Therefore, we expect the use of benefits to be a function of the number (*N)* and age (*A*) of dependents, and on the presence of a partner that can share care responsibilities *(P):*

$$B_U = \Phi(\delta X + \alpha A + \beta N + \varphi P) \qquad (1)$$

where B_U is an indicator variable equal to one if the individual uses a benefit; Φ is the cumulative normal distribution; α, β and φ are parameters capturing the influence of variables associated with family-work conflict on use, X is a vector of controls possibly capturing heterogeneity in home production technology and δ is the associated vector of parameters. Individuals more likely to face work-family conflict, i.e. to have high costs of home production (more or younger children) or less flexibility to manage care responsibility (partner is absent) will be more likely to use benefits. If this is the case, we could conclude that benefits appear to contribute to lessen this conflict.

If workers were randomly distributed across firms, this procedure would provide estimates of the causal effect of each factor on the use of a given benefit. However, individuals work in firms or areas with different probabilities of offering family friendly benefits. Workers preferences are not the only determinant of family friendly practices usage, but organizations themselves are constrained in the supply of the benefits (Heywood et al., 2005). There may be technical constraints in the provision of benefits, such as the feasibility of offering telework. In addition, the structure of the labour market may also influence the availability of these benefits. For instance, firms hiring from a labour market characterized with skills shortages will benefit more from offering compensation packages that are attractive to their employee demographic groups.[8] Skill shortages may induce firms to offer benefits to workers possessing valuable skills, such as education or experience, in order to attract/retain these workers. Alternatively, they may induce firms to respond to aggregate characteristics from local labour markets. Finally, union power favours the possibility of strong presence of workers concerns in

[8] See The Washington Post, Sunday, June 12, 2005; Page K01.

the negotiation of benefits and a greater pressure on the provision of additional benefits.[9] We summarize these factors determining availability in the following equation:

$$B^*_A = \Phi\{ T\gamma + W\pi + L\tau \}$$

where B^*_A is a latent index that can be thought as representing the difference between the firm's costs and benefits of offering a given family benefit. We observe only an indicator for availability, defined as $B_A = 1$ if $B^*_A > 0$ and $B_A = 0$ otherwise. The vector T specifies firm characteristics influencing the provision of benefits, W is a vector of workers' attributes that the firm may wish to attract or retain, and L is a vector of variables describing the structure of the labour market from where the firm is likely to hire its workers and (γ, π, τ) is the associated vector of parameters.

Because we can only observe benefit use if the benefit is available to the worker, ordinary probit estimates of equation (1) will be biased if employees select into jobs offering desirable benefits, as they would be based only on the sample of workers for whom the benefit is available. A proper estimation methodology that takes this selection into account estimates the joint bivariate distribution of use and availability to obtain the probability of use free of this selection bias (Heckman (1974)). That is,

$$B_U = \Phi\{ \delta X + \alpha A + \beta N + \varphi P + \varepsilon \} \qquad \text{if} \quad B^*_A = \Phi\{ T\gamma + W\pi + L\tau + \upsilon\} > 0 \qquad (2)$$

The dependent variable of interest, benefit use (B_U), is only observed if the benefit is available to the worker, that is if $B^*_A > 0$. The error terms ε and v are jointly normally distributed, independently of the variables in equation (1) and (2) respectively, with zero expectations and corr$(\varepsilon, v) = \rho$. The vector of regressors in the use equation is comprised of variables that predict employee use of benefits, including marital status, indicators for age of children, indicator for number of children and indicators for immigrant status and Caucasian ethnicity. The regressors in the availability equation include variables that predict the employee's selection into firms offering the benefit, sometimes referred to as identifying restrictions. These include employee characteristics the employer may wish to retain/attract, like job tenure, experience and unionized status, education and occupation indicator variables. They also include variables representing firm characteristics that impose technical restrictions on benefit availability such as industry and firm size indicator variables; and characteristics of the labour market from where the firm is likely to hire their employees, such as the

[9] See Rochon (2000) for a report on work and family provisions in Canadian collective agreements

fraction of male and female skilled workers in the strata, the fraction of women of child bearing age in the strata, the fraction of the strata that is unionized and the fraction of unionized females of child bearing age in the strata.[10]

Discussion of the econometric framework: What we do and what we do not do

The theoretical determination of benefit availability and benefit use is itself a complex process. First, availability is only observed for individuals who decided to work, which may lead to sample selection issues.[11] In this respect our estimates are conditional on employment and we implicitly assume that a wider availability of *workplace* offered benefits would have a negligible impact on whether an individual chooses to work or not. This will probably not hold in the case of a wider availability of *publicly* provided benefits, specially subsidized daycare (Baker, Gruber & Milligan, 2005) or if the workplace provision significantly lowers childcare pecuniary costs for certain groups (Anderson & Levine, 1999). In addition, it is likely that workers' access to benefits embodies a trade off between family friendly benefits and other forms of compensation, implying that workers may also be sorting themselves into firms according to the likelihood that benefits are provided, with workers more prone to use the benefits choosing to work in firms that offer benefits. In this case, the demand for benefits could also be modeled as the result of a simultaneous choice over wages and other job characteristics that influence the provision of benefits (Averett & Hotchkiss, 1995). Our work does not explicitly model this type of selection and instead focuses on obtaining unbiased estimates for the impact of factors that may affect the actual use of benefits. Note, however, that our selection equation implicitly accounts for it, albeit in reduced-form.

In a sense, we are only trying to answer a few basic questions regarding benefit use and availability:

(1) Do workers with preferences for alternative work arrangements and family support select into firms that offer these benefits?
(2) How popular would alternative work arrangements and family support be if they were widely available?
(3) Are alternative work arrangements and family support good instruments for managing the work-family conflict?
(4) Are alternative work arrangements and family support available to those who need the most?

[10] A strata reflects the geographic location from where the firm is more likely to draw its workers. It is defined by the set of observations in a given province, industry, and for a given firm size.
[11] Blank (cited in Averett & Hotchkiss, 1995) finds that this type of selectivity is unlikely to influence the estimated coefficients of benefit availability.

We can answer these questions with our stylized model. Conventional probit estimates of use of benefits, such as those embodied in equation (1), assess the influence of demographic characteristics on the probability of using benefits among *those who have benefits available*. The selection corrected use equation in (2) provides estimates of the parameters influencing the *marginal* probability of use (that is, the probability of use among the all workers; those who have benefits and those who do not). The selection estimates provide insight into the potential usefulness of family friendly benefits to mitigate work-family conflict and into the selection process of workers into firms with benefits. Suppose, for instance, that the demographic variables that trigger use of benefits influence the probability of use among those who have available benefits, producing significant estimates in equation (1), but not among all workers. This would support the notion that the benefit is useful for families with high levels of work-family conflict. It would also be consistent with the idea that workers may be selecting jobs because they offer family friendly benefits. Alternatively, if the variable used to measure family conflict are not significant among workers with available benefits, but they are significant determinants of use among all workers, producing significant estimates in equation (2), that would support the hypothesis of a mismatch between use and availability of benefits. Our view is that this analysis is an important first step in the study of the incidence of family friendly benefits.

Finally, our model considers only that firms may be using benefits to attract/retain valuable workers. As mentioned, it is not implausible that workers are choosing firms because they provide benefits they eventually plan to use. This would imply that our selection-corrected estimates of the probability of use could be lower than estimates that take into account this additional selection of workers into firms. There are however, two characteristics regarding family friendly benefits that lend additional support to our choice model. One is that many career choices that may determine availability of benefits are made well before the worker faces high levels of family-work conflict and can be considered, to some extent, independent of benefit use. This is the case with education level or occupation. In addition, benefits like telework or flexible hours, unlike other fringe benefits, are very often not formal policies, but are at the manager's discretion. Therefore it is less likely, at least for two of the policies we study here, that workers are taking these characteristics into consideration when making career choices that may later affect their use of benefits.

The Workplace Employee Survey

We use data from the 1999-2002 Workplace and Employee Survey (WES) for the analysis. The survey collects a broad range of information on a nationally representative sample of employers and their employees, covering all industries except farming, fishing, hunting, trapping and public administration.[12] This is a very important feature of the data as many studies are based on surveys with only a limited number of establishments surveyed. In addition, the linkage between employee and workplace data allows us to connect employee outcomes, such as wages and hours of work, not only with the worker's own characteristics but also with firm characteristics and outcomes (size, industry). Furthermore, the WES follows sampled establishments for a minimum of four years and employees for two years. This provides large sample sizes that allow us to perform a variety of robustness checks, increasing the credibility of our results. These features of the data are extremely uncommon in the literature on family friendly benefits. Indeed, to our knowledge this is the first study on benefit use that uses a nationally representative survey. The widespread representation of the sample, large sample sizes and the link between employer and employee information provide a rare opportunity to improve on the methods used to determine the incidence of family friendly benefits.

We examine the following employer provided family friendly benefits:

Flex-time or flexible hours: Under this work arrangement an employee works a certain number of core hours, but can change the start and stop times provided that a full complement of hours is worked. The question is stated explicitly to minimize reporting error: "*Do you work flexible hours? (This means you may work a certain number of core hours, but you can vary your start and stop times as long as your work the equivalent of a full work week)"* In the WES, employees report whether or not they participate in this arrangement. Approximately 35% of females and 39% of males report using this benefit. Since many firms do not have formal policies regarding flexible time, we construct a variable for flexible time availability at the firm based on this benefit being available to other similar

[12] The survey frame on the workplace component was created from information on the Statistics Canada Business Register. Business locations were stratified into 252 relatively homogeneous stratas (groupings by industry (14), region (6) and size (3)) from where 9,144 businesses were sampled in 1999 and 6,322 surveys collected. The workplace sample is supplemented every two years with new workplaces added to the Business Register. Up to twenty four employees from every workplace were sampled using a probabilistic mechanism. On average 3.5 employees were interviewed from each establishment.

workers in the firm.[13] Based on this construction, flexible time is available to 54% of female workers and 58% of male workers.

Telework: This is a type of work arrangement where employees work at home (for pay) at least some hours of their regular schedule. The employee responds the question: *"Is your work at home mainly:*

a) Paid and within your normally scheduled work hours?
b) Paid and in addition to your normally scheduled work hours?
c) Unpaid and in addition to your normally scheduled work hours?"

We consider that a worker is using telework if he answers (a) to the above question. Approximately 6% of the workers report using this benefit. Similarly to the case of flexible time, we consider that telework is available if it is available to other workers in the firm with similar occupations. Approximately 11% of all workers have telework available to them.

Family support: The employee is asked whether his employer offers support regarding childcare, eldercare, or other type of family support:

"Does your employer offer help for childcare either through an on-site centre or assistance with external suppliers or informal arrangements?",
"Does your employer offer help with eldercare services?" and
"Does your employer offer other personal support or family services?"

Each question is followed by a question regarding use (for instance, the question regarding childcare availability is followed by "*Did you use this help within the past twelve months?").* We construct an indicator variable for 'family support' equal to 1 if the employee answered that either one of these three benefits is offered by the employer. Hence, the family support variable includes childcare, eldercare and other family support[14] services. It includes different types of services that vary in terms of the type of supportive action taken by the employer. It may range from information and referral to actual on-site care centers. Childcare services constitute approximately half of the services provided, however they only represent a third of the use of family support services. For this reason, we

[13] We define a benefit as available if other workers in similar broadly defined occupations within the firm report using the benefit. This definition underestimates the availability of benefits. Alternatively we define a benefit as available if any employee in the firm reports using the benefit. Note that this definition is likely to overestimate the incidence of availability. The results with the alternative definition (not reported here) are not significantly different from those using the more restrictive definition.

[14] The questionnaire is not more specific about what other type of support that support could be. However, it does not include fitness or recreational services or employee assistance (such as counselling, substance abuse control, financial assistance, legal aid etc) which are services specifically asked for in other questions.

present here results for the three forms of family support services grouped into a single category. Note that for this variable, we are able to define use and availability based on employee's answers to these questions. Around 2% of the workers report using some form of family support and 12% report support being available. This employee-based definition of availability is not without problems however. Misreporting of availability may occur as employees that do not need the benefit are less likely to know about its availability.

According to the model specified in the previous section, use of benefits is hypothesized to depend on family structure (captured through indicators for number and age of children and an indicator for marital status) and possibly on the demands of the job (measured by three indicators of usual hours of work). Additionally, it is plausible that workers from different cultures feel very strongly about the proper way to deal with family responsibilities and work demands, or that recent immigrants may face a different set of choices regarding family benefits due to less knowledge of Canadian institutions.[15] We control for this heterogeneity in home production by including an indicator for Canadian born and for Caucasian ethnicity. Availability depends on a vector of workplace characteristics reflecting a) technological constraints in the supply of benefits, b) worker's characteristics that the firm may want to attract/retain, and c) characteristics of the strata where the firm is more likely to draw their employees. Technological constraints include five indicators for industry (manufacturing, construction and transportation, commercial, financial, other services, with primary industries as the reference group), four occupational indicators (management, professional, technical, clerical, with production workers as the reference group), and three indicators for firm size ("between 20 and 49 workers", "50 to 499" and "more than 500", with firms that have 1 to 19 workers being the reference group). Worker characteristics include measures of tenure and experience, three indicators for numbers of hours worked and four educational indicators (high school graduate, non-university post secondary education, bachelor degree and graduate studies).[16] We also include an indicator for whether the worker is unionized or covered by collective agreement since unionization may affect the likelihood of certain benefits being offered. Finally, the characteristics of the strata include a measure of the fraction of skilled workers and skilled working women in the corresponding strata, and a measure of the fraction of women in the strata that are of child bearing age. We introduce an interaction term of this variable with the union indicator to discern whether the effect of unionization depends on the gender composition of the strata. We also include an indicator for whether or not the strata is highly

[15] Caputo (2000) reports that, in the US, race is a determinant of benefit incidence.
[16] An alternative interpretation is that these variables may capture previous choices by the worker.

unionized.[17] All models include indicators for geographical region (Atlantic, Quebec, Alberta, British Columbia and Prairies (Manitoba and Saskatchewan; Ontario is the reference group) and survey year .

In order to increase the number of observations, we pool all available waves of the survey (1999-2002) and control for survey year in our analysis. Since we have a panel of firms, it is plausible that observations corresponding to workers in the same firm will not be independently distributed. Therefore, we report robust Huber-White standard errors, allowing for clustering among firms. We restrict the sample to those workers who provided answers to the benefits and labour characteristics questions. We end up with 33,082 observations for female workers and 43,212 for males.

Table 1 shows the percentage of use and availability of benefits by gender and family type. Similarly to other studies, we do not find that females or families with dependents use family friendly benefits more than other groups. The proportion of female (male) users of flexible time is between 33.5% and 36.3% (38.2% to 41.2%) across all family types, where the lowest values corresponds to single parent households. There is some evidence of higher use of telework and family support among workers with dependents, but the differences are surprisingly small. Between 5.5% and 7.3% of workers with dependents use telework, versus 3.4% to 7.3% for workers with no dependents; further, between 1.8% and 2.7% of workers with dependents use family benefits, versus 1.1% to 1.9% for workers with no dependents. In addition, although benefits are slightly less available to (female) single parents, the distribution of availability by family type reveals that most benefits are equally available among all family types and that some, such as telework, are even more likely to be available to female workers with children than to other females.

The conditional probabilities shown in the third and sixth column of Table 1 indicate that single men without children are most likely to use flexible time if it's available, and that married women with children are least likely to use flexible time if it's available, suggesting that although flexible time may be used to mitigate the work-family conflict, this conflict may not be the raison d'être of flexible time. If telework is available, single mothers are most likely to use it, women with children are more likely to use it than women without children, married men with children are less likely to use it than married men without, and for those without children, being married increases the probability that it is used. In other words, women may be using telework to mitigate the work-family

[17] We consider that a strata has a high degree of unionization if more than a quarter of its workers is unionized. While the choice of this threshold is arbitrary, we tried different definitions of high degree of unionization with no effect on our estimates.

conflict, but it appears that men do not. If family support is available, it is more likely to be used by parents, single men without children are more likely to use it than their female counterparts, and women with children are more likely to use it than men with children. These findings suggest that women use telework and family support services to mitigate the work-family conflict, and that flexible time may serve some other more important purpose.

4. The Use of Family Friendly Benefits

We report the mean characteristics of the sample by use of benefits in Tables 2A and 2B, for female and male workers, respectively.

Tables 2A and 2B indicates that workers who use flexible hours have similar skill levels, particularly in terms of tenure or experience, than those who do not use this benefit. This is in contrast with the use of telework or family support, which are generally associated with more educated and experienced workers. In general, users of benefits have more children than those who do not use benefits, and their youngest child tends to be older than the youngest child of nonusers, except for flexible hours. However, single parents are not more represented among the users of benefits (approximately the same fraction of single parents, around 9% for females and 5% for males) workers, can be counted among users and nonusers). Since single parents presumably face a more severe work-family conflict than married parents, this could suggest that the benefits are either not suitable or not available for this particular group. As Table 1 indicates, single mothers are indeed generally less likely to have benefits available to them, although the same is not true for single fathers. Married female workers are approximately equally represented in the user and nonuser categories, but a higher percentage of married males are represented in the telework and family support user categories than in the nonuser category.

Employees using flexible hours are over-represented in firms in Commerce (females) or Finance (males) relative to non users, while among users of family support, those in Other Services are over-represented relative to those who do not use these benefits. For telework, female users are over-represented in Finance and other Services while male users are similarly distributed between Construction, Finance and other Services. Users of flexible hours are more concentrated among smaller firms (up to 49 employees) than non users, and those using family benefits, particularly males, are clearly concentrated in larger firms (more than 500) relative to non users. There is a higher fraction of managers and professionals among users of these three benefits than among non users. In

general, a higher proportion of users of flexible hours are unionized and work full time than of non users, but this is not the case for the other two benefits. Most labour market characteristics appear unrelated to the use of telework or flexible hours. However, workers who use family support services are over represented in stratas with higher fractions of skilled workers, high unionization rates or higher fractions of females of child bearing age.

Average characteristics by availability of benefits, reported in Appendices IA and IB, reflect, broadly, the same patterns.

Appendix II reports the results of a probit estimation of the reduced form equation on the use of benefits. Our aim is to obtain a view of the main correlations that exist between incidence of benefits and the determinants of these benefits. It is important to note that the model underlying Appendix II is a reduced form of all the forces that may be associated with the use of the benefits. As such, we cannot attribute any causal effect to the independent variables. Our estimates rather state the degree of correlation between our explanatory variables and the benefit analyzed. They are also of interest to compare our data with other previously used in the literature. We report the marginal effect of a change in the independent variable on the probability of use for female workers and comment on the differences encountered using the sample of male workers when appropriate.

Flexible hours could be of use for those who find it difficult to accommodate childcare services' usual hours of operation with a rigid workplace schedule. Columns 1 and 2 of Appendix II suggest that use of this benefit is not driven by the needs of workers with families as the marginal effect of most demographic indicators is not significant. Rather, we find the strongest correlations for firm characteristics. High levels of education are positively related to the chances of using flexible time for females as are occupations requiring high levels of education. This is consistent with evidence from other countries (Bardoel et al.,1999; Golden, 2001), and suggests that flexible time is constrained by technology and is used to accommodate long working hours.

Telework is a more accommodating benefit than flexible time, in that it reflects location, rather than timing of work. It is also more likely to be family oriented, as it allows workers to cover for unexpected (or expected) interruptions of regularly scheduled care arrangements and saves workers commuting time. Columns 3 and 4 in Appendix II indicate that females with large families are more likely to use telework, and that for males, presence of children tends to reduce the use of telework, except for school age children. The effect of firm characteristics continues to be important

and there may be some gender differences regarding these effects. For instance, the negative correlation of use and firm size is significant for female (but not for male) workers. Further, women in Manufacturing and Commerce are less likely to use telework than women in Primary Industries, and men in Construction, Commerce, Finance, and Other Services are more likely to use telework. Further, women in stratas with more skilled females are much more likely to use telework, although women in stratas with more women of child bearing age are less likely to use telework. Taken with the observation that skilled workers (male and female managers and professionals) are much more likely to use telework than others, a picture emerges that telework is also most likely to be used to accommodate long working hours.

Family Support encompasses a variety of services, for instance, elder care referrals and onsite childcare. We find low correlations between demographic characteristics and the use of this benefit as well as between human capital variables/occupation and use. This may be because of the heterogeneity of supports included in the variable: those with a need for elder care will be demographically different from those with a need for childcare. For instance, those with elder care responsibilities are unlikely to have young children.[18] Family support is correlated with large firms (500+) and highly correlated with the proportion of skilled male workers, unionized workers, and females of child bearing age in the strata for male workers. However, female workers in primary industries are more likely to use these benefits than workers in other industries, while no other firm characteristics are correlated with the benefit. Considering the very low predicted probability of use for this benefit, and the heterogeneity of the benefit, it is not surprising that we find limited correlations.

5. Selection Corrected Estimates

We turn now to the main estimates of our selection model, reported in Table 3. For each benefit we show the results of the probit model from equation (1) in columns labelled (I). We compare these estimates with those resulting from our selection model, stated in equation (2), and report these in columns labelled (II). By comparing these two sets of estimates we can learn something about the importance of family characteristics in the process of selection. Conventional estimates that do not take into account that only some workers have access to benefits may underestimate (overestimate) the effect of family characteristics on benefit use. For instance, if workers with high levels of family

[18] Childcare benefit availability and use are too low to estimate a separate childcare use equation.

conflict tend to work in firms that offer telework, conventional estimates will overstate the importance of family characteristics on use of telework when compared with estimates obtained under a selection model. If, on the other hand, workers with high levels of family conflict do not have access to this benefit because selection into firms is driven by factors other than need for family benefits, conventional estimates will understate the effect of family characteristics on use of telework. The correlation coefficient between the error term in the use and the error term in the selection equation, ρ, is reported below each set of selection corrected estimates along with its *p*-value in parenthesis. The sign of the correlation coefficient provides an intuition for the direction of the selection effect. Positive values of ρ indicate that unobservable factors that influence the probability of having benefits available also influence the probability of using benefits. In general, we expect this correlation to be positive as workers with higher family demands are more likely to seek out family friendly benefits from their employers. If ρ is statistically significant, then the null hypothesis that the availability and use equations are independent can be rejected. Below ρ and its *p*-value, the results of the first stage F-test of the hypothesis that the excluded instrument are jointly zero in the first stage regression, followed by its *p*-value. The next row reports the predicted joint probability of use and availability (column I) and the predicted marginal probability of use (column II). The marginal probability can be interpreted as the fraction of workers who would use the benefit if it was available to every worker. Results are reported separately by gender.

Our main results include the relevance of accounting for selection to identify the determinants of benefit use. In all cases, except for males using telework, we reject the null hypothesis of zero correlation between the error terms of the use and availability equations, indicating that the selection model is indeed appropriate. The correlation coefficient is, as expected, positive.

With respect to flexible time, we find that female workers strongly select into this arrangement[19], and that in the selection model, flexible time would more likely to be used by female workers with a youngest child aged 3 to 5 and three or more children, and that although this effect is significant in the selection equation, actual effects vary little between the reduced-form and the selection equation. Conventional estimates also indicate that having younger children and the number of children, negatively (although not significantly) affects the probability of using flexible hours. This result is unchanged once selection is taken into account. Accordingly, flexible hours appear not to be

[19] Strong selection is indicated by the fact that the probability of using the benefit does not change whether we look at the reduced form estimates or the selection-corrected estimates, as well as by the magnitude of ρ.

used by most women with children as a solution of the work-family conflict. For male workers the presence of children is positively and significantly related to the use of flexible hours among those with the benefit available, an effect that remains after we consider selection.

Working from home (telework) would be used much more (five times more for females and eight times more for males) were it widely available. Family characteristics do influence the use of telework among female workers who have the benefit available, but these effects disappear when we consider selection. This suggests that family demands are a likely factor in the selection process leading females to the use of telework or flexible hours. This result holds for both males and females. It is however, important to note the existence of some gender differences in the use of benefits. For females and telework, indications are that the presence of older children and three or more children increase the probability of use. Although coefficients for these variables are much larger in the selection model than in the reduced-form model, they are not statistically significant in the selection model. For males and telework, the number of children is negatively correlated with the probability of use, an effect that remains after we account for selection. Note also, that the test of independence of equations reveals that selection corrected estimates are not sufficiently different from those obtained under the assumption of independence to warrant the use of the selection model ($p = 0.11$). This indicates that work-family conflict does not drive males to select into firms that offer telework. In addition, the difference in the sign of these estimates by gender reinforces the idea that while women seem to use telework to cope with childcare responsibilities, men with children tend to work outside the home. Although more workers would use telework were it generally available (26% of females and 40% of males vs 5%), it is unclear that this extension in use would be linked to the ease of the work-family conflict, as these variables are not significant when estimating the selection corrected model (females) or as the signs of the estimates are not those predicted by the model (males). It is likely that telework is most useful to mitigate the impact of very long hours of work.

The use of family support is not significantly influenced by indicators of family-work conflict, among workers who have the benefit available (columns (I) under this benefit heading). However, the presence of children, particularly school age children for women and pre-school children for men, has a significant impact on the likelihood of use, once we account for selection. This is consistent with the observation that workers with high levels of family conflict are under-represented in firms that offer family support, and suggest the existence of a mismatch in the availability of family benefits. These appear to be available to workers who do not use them. Interestingly, single mothers are more likely to

use these benefits than married mothers, further supporting the hypothesis that family benefits are most useful for workers with families and high potential work-family conflict.[20] The predicted probability of use would double if the benefit became available to all workers. However, the overall use would be relatively low (only 5% of all workers would use it).[21] This is not unexpected as the sample includes workers of all ages and family support benefits, and childcare in particular, is only needed by a small segment of the overall workforce.

Estimates of the selection equation

We display in Appendix III estimates of the factors that influence availability of benefits. Columns labelled (I) show coefficient estimates of the influence of firm and labour market characteristics on availability on a probit regression of availability for a particular benefit and gender. Columns labelled (II) show the coefficients of the availability equation (2) in the joint estimation of the selection model. We remark only on the sign of the correlation between availability and explanatory variables. There is evidence that firms may be offering these benefits to attract/retain more educated workers (telework and family benefits), and workers with more experience (telework) or higher ranked occupations (male and telework, and female managers) as indicated by the positive estimated coefficient for these variables. These observations are consistent with the idea that workers with very long hours (managers and professionals) can use both flexible time and telework to mitigate the impact of long hours on the work-*life* conflict. We also find that firm size imposes constraints on the provision of benefits with larger firms being more likely to supply benefits. The magnitude of these effects is most important for family support in very large firms (500+ workers). The most notable effect of industry is the difference across genders in the direction of the effect for Finance and Other Services. Males in Finance and Other Services are much more likely to have flexible benefits than males in Primary Industries, while the opposite is true for females. Females in Finance and Other Services are much less likely to have family support available to them than females in Primary Industries, while for males, there is no significant difference between these sectors. This points to important differences between the jobs males and females have in the Finance and Other Services industries. Regarding labour market characteristics, we find evidence that firms competing for

[20] A single mother is represented by the intercept and the dummy variable representing her child combination. On average, a single woman with children is therefore more likely than a married woman with the same number of children due to the negative effect of the "married" indicator.

[21] This is likely to indicate that formal care, even if conveniently located and facilitated by the firm, may be an expensive benefit for workers.

educated workers are also more likely to offer family benefits or telework. Furthermore, a high fraction of females of child bearing age in the strata positively affects the availability of family benefits for females, but not for males. In this regard, being in a strata with a high degree of unionization makes it less likely that male workers have access to telework or flexible time. We believe that the difference in this effect by gender is related to the fact that these benefits are not, in general, suitable for manufacturing and primary industries, which encompass a high degree of unionized workers and stratas. Females, on the other hand, are likely more concentrated in industries more suitable for the use of these benefits and can benefit from unionization.

6. Hours of Work and Single Parents

In our analysis of use of benefits we have included indicators for hours of work to account for time constraints to take care of family demands, under the assumption that hours of work are exogenously determined. However, an important issue regarding the robustness of these estimates concerns the possible endogeneity of hours of work. This is a particular concern with the use of telework and flexible hours, since these benefits could be demanded for reasons other than the existence of family-work conflict as considered here. Hence, the choice of hours of work may be related to the choice of benefit use through some unobservable individual characteristic. For instance, according to Tables 2A and 2B, there are fewer full time workers among users of flexible hours and telework than among non users. It is therefore, plausible that workers with low taste for rigid and demanding schedules choose both, jobs that are flexible or can be performed from home and less hours of work, regardless of family responsibilities.

To check the robustness of our estimates to this problem we repeat the regressions in Tables 3 for a sub-sample of full time workers and show the marginal effects in Table 4.[22] Results for female workers for all three benefit types, and for males for flexible time and for family support, are virtually unchanged when considering the sample of full time workers, suggesting that our previous estimates where not strongly biased. For males and flexible benefits, the probability of use if the benefit was widely available jumps from 40% to 80%, suggesting that flexible time is most important to full-time males. Further, the sign on ρ is negative (although not significant), suggesting that males who work full time that have a higher than expected probability of use have a lower than expected probability of

[22] Conventional treatment of this endogeneity problem using instrumental variables is complicated here since we are already correcting for a selection issue. Moreover, the WES contains no suitable instruments to correct for this problem.

availability. For males and telework, the only effect remaining significant is that of school age children. However, when we take into account the number of children indicators as well, both Table 3 and Table 4 suggest that telework is used less by males with young children than by males without children, but more by full-time males with school age children.

As mentioned above, despite considerable improvements the WES allows in the analysis of family friendly practices, thanks to the sample structure and large sample sizes, individual responses pose a problem on the interpretation of results. Namely, having no information about overall availability of benefits for the household, we are unable to infer much from observed gender differences in use. In addition, we cannot generally address the question of whether or not one of the reasons for low use is "dual" access to benefits. We can, however, partially answer this question by looking at the probability of use among single parents, as this demographic group is less likely to have access to a partner's benefits. If the corrected estimates of the demographic variables that trigger use are not significant, it can be interpreted as evidence that the benefit in question is less adequate to deal with work and family demands and not because the benefit is available through a partner's job. Table 5 shows the results from regressions similar to those of Table 3 estimated for the (gender pooled) sub-sample of single parents. To account for the small numbers of single parents in the sample, we have made the model more parsimonious. The use equation collapses the three indicators for age of the youngest child to a single indicator variable for children less than 11, and the three indicators for number of children to a unique indicator for presence of more than one child. The results of the analysis indicate that for single parents, selection is only important in understanding use of family support. The ordinary probit estimates (Column I) do not reveal significant effects for any variable. Accounting for selection, on the other hand, reveals that females are more likely than males to use this benefit and that the probability of use increases with the presence of additional children. We also note that Canadian born and non Caucasian workers are more likely to use the benefit. The difference in the estimates of demographic variables in (I) and (II) suggests that family support is not available to single parents who would use them, even though the corrected estimates indicate that this benefit is of particular importance for these workers to balance work and family demands. Despite the relevance of the selection model, it is unclear that expanding the use of this benefit to workers that have no access would have impact as the predicted probability of use remains unchanged under both models. Regarding telework and flexible hours, we cannot reject the null hypothesis that the selection model is irrelevant and the estimates from the selection model are not, overall, significantly different from those obtained from an independent regression. This could be a result of small number of users among

single parents. Nevertheless, note that having young children positively and significantly affects the probability of use of telework and flexible hours among single parents. Overall, the estimates reported in Table 5 do not suggest that dual access to benefits is a likely reason of low use for flexible hours and family benefits, on the contrary, these estimates strengthen those from Table 3 since this sub-sample of workers is less likely to have meaningful access to a partner's benefits.

7. Conclusion

We find that accounting for selection is important in understanding the use of family friendly benefits. Estimates of the determinants of benefit use that do not take into account the selection of workers into firms that offer these benefits are generally biased. Some benefits, like family support benefits, appear biased toward workers who are in no dire need of them, suggesting a mismatch between use and availability. Other benefits, like flexible hours and telework appear to be of primary use to manage work-*life* rather than wok-*family* conflict, that is, these benefits appear to be primarily used by workers who work long hours, as sopposed to workers with family responsibilities. We find that female workers with large families and older children may seek telework to cope with work-family demands, while males with young children would be less likely to use telework. In addition, we find the availability of benefits depends strongly on firm size and industry, suggesting that technological constraints are important in the determination of benefits. We conclude that family friendly workplace benefits such as flexible time and telework are limited in their usefulness for mitigating the work-family conflict, that family support benefits such as childcare and elder care are too rare to solve the work-family conflict, and that therefore there is considerable room for public policy to help resolve the work-family conflict.

Two issues seem important in the determination of use of benefits. One is the fact that benefits need only to be available to one of the workers in the family. Thus the use of an individual, rather than a household, survey may influence some of the gender differences reported here. In this respect, the results from the analysis of single parents support the findings that we obtain for the more general sample of workers. The second is that our analysis considers that workers are not randomly distributed among firms that offer benefits, but rather some work in areas where benefits may be very costly or almost impossible for the firm to offer. However, we have not examined the possibility that employees may sort themselves in firms with different packages of benefit availability and

compensation benefits on the basis of some unobserved characteristics. Such consideration is the object of current research.

List of Bibliographical Notices

Allen, T., Herst, D., Bruck, C and Sutton, M. (2000) "Consequences associated with work-to-family conflict: A review and agenda for future research". *Journal of Occupational Health Psychology*. 5(2):278-308, April 2000

Anderson, P.M. and Levine, P.B. (1999) "Child care and mothers' employment decisions" *NBER Working Paper* No. 7058, March 1999.

Averett, S. and Hotchkiss, J. (1995) The probability of receiving benefits at different hours of work" *The American Economic Review: Papers and Proceedings*, Vol. 85, No2

Baker, M., Gruber, J. and Milligan, K. (2005). "Universal childcare, maternal labor supply, and family well-being" *NBER Working Paper* No. 11832, December 2005

Barbeau, Carol (2001) "Work-related child-care centres in Canada – 2001." Human Resources Development Canada Labour Program.

Bardoel, E. Anne, Simon A. Moss, Kosmas Smyrnios and Phyllis Tharenou. (1999) "Employee characteristics associated with the provision of work-family policies and programs." *International Journal of Manpower* 20(8) 563-576

Barnett R. (1999) "A new work life model for the 21st Century" *The Annals of the American Academy of Political and Social Science*, 562 143-58

Becker, G. (1991) "*A treatise on the family*." Cambridge, MA: Harvard University Press.

__(1965) "A theory of the allocation of time." *The Economic Journal* 75(200) 493-517

Caputo, R. "Race and marital history as correlates of women's access to family-friendly employee benefits" (2000) *Journal of Family and Economic Issues* Vol. 21, No 4. Pp 365-385

Cox, Amy G. and Harriet B. Presser. (2000) "Nonstandard employment schedules among American mothers: the relevance of marital status." In *Work and Family: Research Informing Policy*, ed. Parcel, Toby L. and Daniel B. Cornfield. Thousand Oaks: Sage Publications Inc.

Comfort, Johnson and Wallace (2003) "Partime work and family friendly practices in Canadian workplaces" *The Evolving Workplace Series* Human Resources Development Canada.

Dalton, Dan R., and Debra J. Mesch (1990) "The impact of flexible scheduling on employee attendance and turnover." *Administrative Science Quarterly* 35(2), 370-387

Duxbury, Linda, and Chris Higgins (2004) "Exploring the link between work-life conflict and demands on Canada's Health System" National Study on Balancing Work, Family and Lifestyle. Report Three. http://www.phac-aspc.gc.ca/publicat/work-travail/index.html

Eaton, S. (2001) "If you can use them: Flexibility policies, organizational commitment, and perceived performance" *Industrial Relations*, vol.42, no 2 (April 2003)

Glass, Jennifer, and Lisa Riley. (1998) "Family responsive policies and employee retention following childbirth." *Social Forces* 76(4) 1401-1435

__ and Tetsushi Fujimoto. (1995) "Employer characteristics and the provision of family responsive policies." *Work & Occupation* 22(4) 380-411

Golden, Lonnie. (2001) "Flexible work schedules: which workers get them?" *American Behavioral Scientist* 44(7), 1157-1178

__(2001) "Flexible work schedules: what are we trading off to get them?" *Monthly Labor Review* March 2001, 50-67

Goff, Stephen J., Mount, Micheal K., and Rosemary L. Jamison (1990) "Employer supported child care, work/family conflict, and absenteeism: a field study." *Personnel Psychology* 43, 793-809

Goldberg, Wendy A., Greenberger, Ellen, Koch-Jones, Judith, O'Neil Robin, and Sharon Hamill (1989) "Attractiveness of child care and related employer-supported benefits and policies to married and single parents." *Child and Youth Care Quarterly* 18(1) 23-37

Gornick J., Meyers, M. and Ross, K. (1996) "Supporting the employment of mothers: Policy variation across 14 welfare states" *Luxembourg Income Studies* Working Paper # 139

Gray, H. (2002) "Family friendly working: What a performance! An analysis of the relationship between the availability of family friendly policies and establishment performance" Centre for Economic Performance. London School of Economics and Political Science.

Gunderson, Morley (2002) "Rethinking productivity from a workplace perspective." CPRN Discussion Paper No. W|17

Heywood, J. Siebert, W.S and Wei Xiangdong (2005). High Performance Workplaces and Family Friendly Practices: Promises Made and Promises Kept. *IZA Discussion Paper No 1581*

Hofferth, Sandra L. (2000) "Effect of public and private policies on working after childbirth." In *Work and Family: Research Informing Policy*, ed. Parcel, Toby L. and Daniel B. Cornfield. Thousand Oaks: Sage Publications Inc.

Lero, Dona, et. al. (1993) "Workplace benefits and flexibility: a perspective on parents' experiences." Statistics Canada: Ottawa, Catalogue No. 89-530E

Lipsett, Brenda, and Mark Reesor. (1997) "Flexible work arrangements: evidence from the 1991 and 1995 Survey of Work Arrangements." Human Resources Development Canada, Research Paper R-97-10E

Lowe, Graham, S., and Grant Schellenberg (2001) "What's a good job? The importance of employment relationships." CPRN Study No. W|05

Luffman, Jacqueline (2006) "The core-age labour force". *Perspectives on Labour and Income*, 7(9), 5-11. Available: http://www.statcan.ca/english/freepub/75-001-XIE/10906/art-1.htm

McDonald M., Phipps S. and Lethbridge L. (2005) "Taking its toll: The influence of paid and unpaid work on women's well-being" *Feminist Economics* 11(1), pp. 63-94

Marshall, Katherine (2000) "Part-time by choice." Statistics Canada: Ottawa, Catalogue No. 75-001-XIE

Milkovich, George T., and Luis R. Gomez (1976) "Day care and selected employee work behaviors." *The Academy of Management Journal* 19(1), 111-115.

Miller, Thomas I. (1984) "The effects of employer-sponsored child care on employee absenteeism, turnover, productivity, recruitment or job satisfaction: what is claimed and what is known." *Personnel Psychology* 37, 277-289

Phipps, S.A. (2000) " Maternity and parental benefits in Canada: Are there behavioural implications" *Canadian Public Policy* vol. XXVI, no. 4

Riley and McClosky (1997) "Telecommuting as a response to helping people balance work and family" in S. Parasuraman and Greenhaus, *Integrating Work and Family: Challenges and Choices for a Changing World*, Quorum: London.

Rochon, Charles Philippe, ed. (2000) "Work and family provisions in Canadian collective agreements." HRDC Labour Program

Roxburgh, Susan (1999) "Exploring the work and family relationship." *Journal of Family Issues* 20(6), 771-788

Social Development Canada (2005) "Early childhood development activities and expenditures" Government of Canada Report 2003–2004**.** http://socialunion.gc.ca/ecd/2004/english/page03.html#section_7

Solomon, C (1994) "Work/Family's failing grade: Why today's initiatives are not enough" *Personnel Journa*l 73, 73-87

Secret, Mary (2000) "Identifying the family, job, and workplace characteristics of employees who use work-family benefits." *Family Relations* 49(2) 217-225

Stone, Leroy O. (1994) "Dimensions of job-family tension." Statistics Canada: Ottawa, Catalogue No. 89-540E

Washington Post, the. “Dad-friendly benefits must be nurtured: Corporate culture, not official policy, still governs at work”

TABLE 1
Percentage use and availability of benefits by family type

	Females			Males		
	Use	Avalability	U/A*	Use	Avalability	U/A*
Flexible time						
Single, no children	36.3	54.4	66.7	41.2	57.9	71.2
With partner, no children	34.6	53.0	65.3	39.3	58.6	67.1
Single, with children	33.5	50.6	66.2	38.4	57.8	66.4
With partner and children	34.6	54.9	63.0	38.2	57.2	66.8
Total	35.3	53.9	65.5	39.2	57.8	67.8
Telework						
Single, no children	3.4	7.8	43.6	3.7	7.6	48.7
With partner, no children	5.2	10.2	51.0	7.3	12.8	57.0
Single, with children	6.3	9.7	64.9	5.5	11.6	47.4
With partner and children	7.3	12.8	57.0	6.3	12.1	52.1
Total	5.6	10.5	53.3	5.9	11.2	52.7
Family support						
Single, no children	1.9	11.0	17.3	1.4	10.4	13.5
With partner, no children	1.1	12.7	8.7	1.7	13.2	12.9
Single, with children	2.3	10.6	21.7	1.8	11.9	15.1
With partner and children	2.7	12.3	22.0	2.2	11.7	18.8
Total	2.0	12.0	16.7	1.9	11.9	16.0

* Probability of use conditional on availability

TABLE 2A
Mean characteristics by use of benefit - females

	Flexible hours		Telework		Family support	
	No	Yes	No	Yes	No	Yes
Demographics						
Married	0.67	0.67	0.66	0.67	0.67	0.67
Single parent	0.09	0.08	0.09	0.09	0.09	0.10
Age of youngest child	6.01	5.92	5.91	7.17	5.96	6.81
Number of children	0.86	0.88	0.85	1.16	0.86	1.09
Canadian born	0.82	0.83	0.82	0.82	0.82	0.76
Causcasian	0.82	0.83	0.82	0.83	0.83	0.77
Human capital						
Tenure (/ 10 years)	0.64	0.56	0.61	0.64	0.61	0.62
Experience (/ 10 years)	1.53	1.45	1.49	1.72	1.50	1.58
Trade/college certificate	0.53	0.54	0.54	0.47	0.54	0.54
Bachelor's degree	0.18	0.21	0.18	0.31	0.19	0.30
Graduate degree	0.06	0.08	0.06	0.14	0.07	0.10
Occupation						
Managerial	0.08	0.13	0.09	0.20	0.09	0.15
Professional	0.19	0.20	0.19	0.34	0.19	0.24
Technical	0.33	0.30	0.32	0.28	0.30	0.33
Clerical	0.33	0.31	0.33	0.17	0.31	0.20
Union member	0.30	0.22	0.28	0.26	0.27	0.34
Full time	0.75	0.66	0.72	0.69	0.72	0.81
Firm size						
1-49 employees	0.27	0.29	0.28	0.28	0.28	0.22
50-499 employees	0.20	0.17	0.19	0.18	0.18	0.23
500+ employees	0.22	0.18	0.21	0.21	0.21	0.31
Industry						
Manufacturing	0.12	0.08	0.11	0.08	0.11	0.09
Construction	0.08	0.07	0.08	0.13	0.08	0.08
Commerce	0.25	0.34	0.30	0.14	0.29	0.12
Finance	0.18	0.18	0.17	0.24	0.18	0.18
Other services	0.36	0.32	0.34	0.40	0.34	0.51
Strata*						
Skilled	0.29	0.28	0.28	0.28	0.28	0.34
Skilled female	0.16	0.15	0.15	0.15	0.15	0.19
High union rate	0.42	0.35	0.39	0.38	0.39	0.54
Female child bearing age (FCBA)	0.58	0.58	0.58	0.58	0.58	0.61
High union rate * FCBA	0.19	0.14	0.17	0.17	0.17	0.22
N	*22,281*	*10,801*	*31,101*	*1,981*	*32,361*	*721*

* A strata reflects the geographic location where the firm is more likely to draw its workers from. It is defined by the set of observations in a given province and industry, for a given firm size.

TABLE 2B
Mean characteristics by use of benefit - males

	Flexible hours		Telework		Family support	
	No	Yes	No	Yes	No	Yes
Demographics						
Married	0.72	0.71	0.71	0.81	0.71	0.78
Single parent	0.05	0.05	0.05	0.04	0.05	0.04
Age of youngest child	6.13	5.59	5.91	6.16	5.89	7.43
Number of children	0.97	0.93	0.95	1.00	0.94	1.29
Canadian born	0.81	0.81	0.81	0.81	0.81	0.77
Causcasian	0.81	0.82	0.81	0.86	0.82	0.76
Human capital						
Tenure (/ 10 years)	0.73	0.62	0.69	0.66	0.69	0.68
Experience (/ 10 years)	1.91	1.76	1.84	2.10	1.85	1.89
Trade/college certificate	0.48	0.46	0.47	0.43	0.47	0.52
Bachelor's degree	0.16	0.23	0.18	0.37	0.19	0.26
Graduate degree	0.08	0.11	0.09	0.14	0.09	0.16
Occupation						
Managerial	0.14	0.22	0.16	0.36	0.17	0.20
Professional	0.12	0.18	0.13	0.29	0.14	0.20
Technical	0.54	0.44	0.51	0.30	0.50	0.43
Clerical	0.11	0.10	0.11	0.04	0.10	0.08
Union member	0.31	0.21	0.29	0.17	0.28	0.33
Full time	0.82	0.79	0.84	0.75	0.83	0.87
Firm size						
1-49 employees	0.31	0.33	0.32	0.31	0.32	0.25
50-499 employees	0.21	0.17	0.20	0.15	0.20	0.20
500+ employees	0.20	0.18	0.19	0.21	0.19	0.40
Industry						
Manufacturing	0.29	0.18	0.26	0.10	0.25	0.29
Construction	0.21	0.22	0.21	0.27	0.21	0.17
Commerce	0.22	0.25	0.23	0.16	0.23	0.14
Finance	0.12	0.19	0.14	0.24	0.14	0.17
Other services	0.14	0.15	0.14	0.22	0.14	0.20
Strata*						
Skilled	0.23	0.24	0.23	0.28	0.23	0.28
Skilled female	0.10	0.10	0.10	0.13	0.10	0.12
High union rate	0.42	0.32	0.39	0.31	0.38	0.52
Female child bearing age (FCBA)	0.42	0.45	0.43	0.48	0.43	0.44
High union rate x FCBA	0.13	0.09	0.12	0.10	0.12	0.15
N	*27,223*	*15,989*	*40,841*	*2,371*	*42,432*	*780*

* A strata reflects the geographic location where the firm is more likely to draw its workers from. It is defined by the set of observations in a given province and industry, for a given firm size.

TABLE 3

Marginal effects estimates (p-values) of family characteristics on use of benefits by gender

	Flexible time				Telework				Family Support			
	Female		Male		Female		Male		Female		Male	
	(I)	(II)	(I)	(II)	(I)	(II)	(I)	(II)	(I)	(II)	(I)	(II)
Married	0.00	-0.01	-0.01	-0.02	0.02	0.02	0.03	0.09	-0.01	-0.02	0.00	0.01
	(0.97)	(0.51)	(0.53)	(0.14)	(0.00)	(0.46)	(0.00)	(0.06)	(0.11)	(0.04)	(0.21)	(0.30)
Youngest child aged 0-2	-0.02	-0.02	0.06	0.02	0.00	-0.03	-0.01	-0.05	0.00	0.03	-0.01	-0.01
	(0.45)	(0.51)	(0.06)	(0.45)	(0.72)	(0.70)	(0.22)	(0.46)	(0.99)	(0.23)	(0.39)	(0.65)
Youngest child aged 3-5	0.05	0.05	0.05	0.06	-0.01	0.02	-0.00	-0.02	0.00	0.02	0.01	0.07
	(0.30)	(0.08)	(0.07)	(0.02)	(0.78)	(0.66)	(0.90)	(0.80)	(0.85)	(0.50)	(0.22)	(0.08)
Youngest child aged 6-11	0.03	0.01	-0.00	0.02	0.02	0.05	0.01	0.16	0.01	0.08	0.00	0.03
	(0.14)	(0.48)	(0.87)	(0.10)	(0.06)	(0.28)	(0.15)	(0.00)	(0.02)	(0.01)	(0.35)	(0.08)
1 child	-0.04	-0.04	0.04	0.01	0.02	0.06	-0.02	-0.13	0.01	0.05	-0.01	-0.01
	(0.16)	(0.13)	(0.19)	(0.61)	(0.11)	(0.42)	(0.02)	(0.04)	(0.31)	(0.09)	(0.22)	(0.53)
2 children	-0.03	-0.03	0.04	-0.00	0.02	0.01	-0.01	-0.11	0.01	0.07	-0.00	0.00
	(0.37)	(0.35)	(0.28)	(0.89)	(0.22)	(0.93)	(0.22)	(0.15)	(0.16)	(0.07)	(0.60)	(0.95)
3 or more children	-0.03	-0.01	0.04	-0.00	0.04	0.12	-0.02	-0.16	0.01	0.05	0.01	0.03
	(0.49)	(0.86)	(0.24)	(0.85)	(0.06)	(0.18)	(0.03)	(0.04)	(0.44)	(0.22)	(0.35)	(0.40)
Canadian born	0.03	0.01	0.00	-0.03	-0.01	-0.01	-0.01	-0.03	-0.00	-0.00	0.00	0.01
	(0.12)	(0.35)	(0.93)	(0.01)	(0.33)	(0.73)	(0.58)	(0.55)	(0.50)	(0.89)	(0.79)	(0.53)
Caucasian	0.01	0.01	0.01	0.01	0.02	-0.00	0.02	0.06	-0.00	-0.02	-0.01	-0.01
	(0.45)	(0.53)	(0.59)	(0.51)	(0.00)	(0.94)	(0.02)	(0.19)	(0.56)	(0.30)	(0.23)	(0.33)
ρ (p-value)[a]		0.97		0.96		0.46		0.19		0.51		0.49
		(0.05)		(0.00)		(0.00)		(0.11)		(0.00)		(0.00)
First stage Chi2(p-value)[b]		186.5		234.7		345.0		447.0		275.8		544.4
		(0.00)		(0.00)		(0.00)		(0.00)		(0.00)		(0.00)
Predicted prob. of use	0.35	0.35	0.39	0.40	0.05	0.26	0.05	0.40	0.02	0.05	0.02	0.05
N	*33,082*	*33,082*	*43,212*	*43,212*	*33,082*	*33,082*	*43,212*	*43,212*	*33,082*	*33,082*	*43,212*	*43,212*

Notes: Column (I) shows the marginal effects of family characteristics on use of benefit in a probit regression.
Column (II) shows the marginal effects of family characteristics on use of benefits in a selection model for availability. The selection equation includes indicators for worker's tenure, experience, education, union status and occupation, controls for industry, firm size, fractions of skilled male and female workers, female workers of child bearing age, and unionized females of child bearing age in the strata, and an indicator for high level of unionization as identifying restrictions. Both models control for hours of work, year and location.

[a] Test statistic of zero correlation between the error terms of the availability and use equations.

[b] Test statistic of the hypothesis that the excluded instruments are jointly zero in the first stage regression.

Table 4
Marginal effects estimates (p-values) of family characteristics on benefit use by gender - full-time workers

	Flexible hours		Telework		Family support	
	Female	Male	Female	Male	Female	Male
Married	-0.01	-0.02	0.01	0.09	-0.04	0.01
	(0.35)	(0.05)	(0.73)	(0.12)	(0.03)	(0.25)
Youngest child aged 0-2	-0.00	0.02	-0.02	-0.02	0.04	-0.02
	(0.91)	(0.39)	(0.73)	(0.77)	(0.23)	(0.46)
Youngest child aged 3-5	0.05	0.06	0.01	0.00	0.03	0.07
	(0.23)	(0.03)	(0.85)	(1.00)	(0.45)	(0.12)
Youngest child aged 6-11	0.02	0.03	0.08	0.18	0.11	0.04
	(0.52)	(0.08)	(0.07)	0.00	(0.02)	(0.07)
1 child	-0.02	0.01	0.02	-0.09	0.09	-0.02
	(0.57)	(0.54)	(0.67)	(0.23)	(0.08)	(0.46)
2 children	-0.01	-0.01	-0.01	-0.10	0.09	-0.00
	(0.75)	(0.73)	(0.88)	(0.21)	(0.10)	(0.90)
3 children	0.01	-0.00	0.11	-0.13	0.06	0.04
	(0.91)	(0.96)	(0.23)	(0.16)	(0.34)	(0.07)
Canadian born	0.02	-0.03	-0.01	-0.03	-0.02	0.00
	(0.30)	(0.09)	(0.74)	(0.56)	(0.49)	(0.85)
Causcasian	-0.00	0.00	-0.02	0.06	-0.01	-0.01
	(0.92)	(0.87)	(0.56)	(0.21)	(0.53)	(0.42)
ρ (p-value)[a]	0.85	-0.83	0.57	0.17	0.39	0.43
	(0.01)	(0.36)	(0.00)	(0.20)	(0.00)	(0.00)
First stage Chi2 (p-value)[b]	183.6	254.6	276.2	356.5	226.4	533.2
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Predicted prob. of use	0.36	0.80	0.19	0.40	0.07	0.05
N	*25,731*	*37,125*	*25,371*	*37,125*	*25,371*	*37,125*

Notes:
Columns show estimates of the marginal effects of family characteristics on use of benefit in a selection model for availability. The selection equation includes indicators for worker's tenure, experience, education, union status and occupation, controls for industry, firm size; fractions of skilled male and female workers, female workers of child bearing age, and unionized females of child bearing age, and an indicator for high level of unionization in the strata as identifying restrictions.
Both models control for hours of work, year and location.

[a] Test statistic of zero correlation between the error terms of the availability and use equations.

[b] Test statistic of the hypothesis that the excluded instruments are jointly zero in the first stage regression.

TABLE 5
Marginal effects estimates (p-values) of family characteristics on use of benefits for single parents

	Flexible time		Telework		Family Support	
	(I)	(II)	(I)	(II)	(I)	(II)
Male	0.06	0.01	-0.01	-0.17	-0.01	-0.02
	(0.04)	(0.89)	(0.60)	(0.04)	(0.17)	(0.01)
Youngest child aged 0-11	-0.01	-0.09	0.02	0.22	0.00	0.01
	(0.74)	(0.07)	(0.14)	(0.01)	(0.88)	(0.28)
Presence of children	-0.02	0.02	0.00	0.01	0.01	0.01
	(0.46)	(0.53)	(0.81)	(0.90)	(0.21)	(0.06)
Canadian born	-0.04	-0.10	0.02	0.01	0.01	0.01
	(0.38)	(0.18)	(0.32)	(0.95)	(0.21)	(0.04)
Caucasian	0.03	0.01	0.01	-0.08	-0.02	-0.02
	(0.46)	(0.89)	(0.38)	(0.42)	(0.11)	(0.08)
ρ (p-value)[a]		-0.07		0.08		0.94
		0.95		0.81		0.00
Predicted prob. of use	0.34	0.68	0.05	0.54	0.02	0.02
N	*4,822*	*4,822*	*4,822*	*4,822*	*4,822*	*4,822*

Notes: Column (I) shows the marginal effects of family characteristics on use of benefit in a probit regression.
Column (II) shows the marginal effects of family characteristics on use of benefits in a selection model for availability. The selection equation includes indicators for worker's tenure, experience, education, union status and occupation, controls for industry, firm size, fractions of skilled male and female workers, female workers of child bearing age, and unionized females of child bearing age in the strata, and an indicator for high level of unionization as identifying restrictions. Both models control for hours of work, year and location.

[a] Test statistic of zero correlation between the error terms of the availability and use equations.

[b] Test statistic of the hypothesis that the excluded instruments are jointly zero in the first stage regression.

APPENDIX IA

Mean characteristics by availability of benefit - females

	Flexible hours		Telework		Family support	
	No	Yes	No	Yes	No	Yes
Demographics						
Married	0.66	0.67	0.66	0.74	0.66	0.70
Single parent	0.09	0.08	0.09	0.08	0.09	0.08
Age of youngest child	5.95	6.00	5.90	6.69	5.95	6.23
Number of children	0.85	0.88	0.85	1.04	0.86	0.89
Canadian born	0.82	0.82	0.82	0.82	0.83	0.80
Causcasian	0.82	0.83	0.82	0.86	0.82	0.83
Human capital						
Tenure (/ 10 years)	0.63	0.60	0.61	0.64	0.61	0.68
Experience (/ 10 years)	1.55	1.46	1.48	1.66	1.47	1.70
Trade/college certificate	0.54	0.54	0.54	0.50	0.54	0.52
Bachelor's degree	0.16	0.22	0.18	0.33	0.18	0.30
Graduate degree	0.06	0.17	0.06	0.14	0.06	0.12
Occupation						
Managerial	0.08	0.11	0.09	0.16	0.09	0.11
Professional	0.15	0.23	0.17	0.45	0.18	0.32
Technical	0.31	0.32	0.33	0.25	0.32	0.30
Clerical	0.37	0.28	0.33	0.13	0.34	0.22
Union member	0.27	0.27	0.27	0.27	0.24	0.42
Full time	0.77	0.67	0.72	0.70	0.71	0.82
Firm size						
1-49 employees	0.26	0.29	0.28	0.26	0.29	0.18
50-499 employees	0.19	0.18	0.19	0.15	0.18	0.21
500+ employees	0.18	0.23	0.20	0.32	0.17	0.47
Industry						
Manufacturing	0.13	0.09	0.11	0.06	0.11	0.07
Construction	0.09	0.07	0.08	0.12	0.08	0.07
Commerce	0.26	0.30	0.30	0.11	0.30	0.11
Finance	0.19	0.17	0.17	0.22	0.18	0.19
Other services	0.33	0.37	0.33	0.49	0.32	0.56
Strata						
Skilled	0.27	0.29	0.28	0.34	0.27	0.37
Skilled female	0.15	0.16	0.15	0.19	0.15	0.21
High union rate	0.37	0.41	0.38	0.47	0.36	0.61
Female child bearing age (FCBA)	0.58	0.59	0.58	0.60	0.58	0.61
High union rate * FCBA	0.17	0.18	0.17	0.18	0.16	0.28
N	*15,621*	*17,461*	*29,300*	*3,782*	*29,177*	*3,905*

* A strata reflects the geographic location where the firm is more likely to draw its workers from. It is defined by the set of observations in a given province and industry, for a given firm size.

APPENDIX IB
Mean characteristics by availability of benefit - males

	Flexible hours		Telework		Family support	
	No	Yes	No	Yes	No	Yes
Demographics						
Married	0.72	0.72	0.71	0.79	0.71	0.75
Single parent	0.05	0.05	0.05	0.05	0.05	0.05
Age of youngest child	6.06	5.82	5.75	6.50	5.85	6.45
Number of children	0.96	0.95	0.92	1.03	0.95	0.96
Canadian born	0.80	0.82	0.81	0.81	0.82	0.77
Causcasian	0.81	0.82	0.81	0.85	0.82	0.79
Human capital						
Tenure (/ 10 years)	0.71	0.67	0.69	0.71	0.68	0.77
Experience (/ 10 years)	1.89	1.83	1.83	2.04	1.83	1.99
Trade/college certificate	0.48	0.47	0.48	0.44	0.47	0.46
Bachelor's degree	0.16	0.21	0.17	0.35	0.18	0.28
Graduate degree	0.08	0.10	0.09	0.16	0.08	0.16
Occupation						
Managerial	0.17	0.17	0.16	0.27	0.17	0.14
Professional	0.10	0.17	0.12	0.35	0.13	0.26
Technical	0.49	0.51	0.52	0.34	0.51	0.43
Clerical	0.13	0.09	0.11	0.03	0.11	0.08
Union member	0.31	0.26	0.29	0.26	0.26	0.42
Full time	0.88	0.81	0.84	0.78	0.77	0.88
Firm size						
1-49 employees	0.31	0.33	0.32	0.32	0.34	0.18
50-499 employees	0.21	0.19	0.20	0.16	0.20	0.21
500+ employees	0.17	0.21	0.18	0.28	0.15	0.51
Industry						
Manufacturing	0.28	0.21	0.26	0.11	0.25	0.25
Construction	0.21	0.21	0.20	0.25	0.22	0.16
Commerce	0.24	0.23	0.24	0.13	0.24	0.13
Finance	0.11	0.17	0.13	0.22	0.14	0.15
Other services	0.12	0.16	0.13	0.27	0.12	0.28
Strata						
Skilled	0.22	0.24	0.23	0.30	0.23	0.31
Skilled female	0.09	0.10	0.09	0.14	0.09	0.14
High union rate	0.40	0.37	0.39	0.36	0.36	0.59
Female child bearing age (FCBA)	0.42	0.44	0.43	0.48	0.43	0.45
High union rate * FCBA	0.12	0.11	0.11	0.14	0.11	0.20
N	*17,458*	*25,754*	*38,396*	*4,816*	*38,401*	*4,811*

***** A strata reflects the geographic location where the firm is more likely to draw its workers from. It is defined by the set of observations in a given province and industry, for a given firm size.

APPENDIX II

Marginal effects estimates (*p*- values) of reduced form equation for the use of benefits by gender

	Flexible hours		Telework		Family support	
	Female	Male	Female	Male	Female	Male
Demographic characteristics						
Married	0.01	-0.02	0.00	0.01	-0.01	0.00
	(0.52)	(0.30)	(0.27)	(0.10)	(0.03)	(0.63)
Youngest child aged 0-2	-0.04	0.04	0.01	-0.01	0.00	-0.01
	(0.22)	(0.25)	(0.49)	(0.35)	(0.91)	(0.32)
Youngest child aged 3-5	0.05	-0.05	0.00	0.01	0.00	0.01
	(0.08)	(0.09)	(0.65)	(0.44)	(0.56)	(0.14)
Youngest child aged 6-11	0.01	-0.01	0.01	0.02	0.01	0.01
	(0.48)	(0.73)	(0.10)	(0.04)	(0.02)	(0.19)
1 child	-0.05	0.03	0.02	-0.02	0.01	-0.01
	(0.09)	(0.35)	(0.11)	(0.02)	(0.26)	(0.10)
2 children	-0.04	0.02	0.01	-0.01	0.01	-0.01
	(0.26)	(0.63)	(0.28)	(0.08)	(0.19)	(0.28)
3 children	-0.03	0.03	0.04	-0.02	0.01	0.00
	(0.43)	(0.38)	(0.08)	(0.03)	(0.52)	(0.66)
Canadian born	0.02	0.02	-0.01	0.00	-0.00	0.00
	(0.37)	(0.31)	(0.29)	(0.81)	(0.59)	(0.77)
Causcasian	0.02	0.00	0.01	0.01	-0.00	-0.00
	(0.20)	(0.94)	(0.01)	(0.07)	(0.32)	(0.30)
Human capital						
Tenure (/ 10 years)	-0.02	-0.01	0.00	-0.01	-0.00	-0.00
	(0.03)	(0.11)	(0.84)	(0.01)	(0.73)	(0.92)
Experience (/ 10 years)	-0.05	-0.02	0.03	0.02	0.00	0.00
	(0.03)	(0.30)	(0.00)	(0.02)	(0.58)	(0.72)
Trade/college certificate	0.03	-0.01	-0.01	0.00	0.00	0.004
	(0.03)	(0.29)	(0.16)	(0.29)	(0.44)	(0.05)
Bachelor's degree	0.05	0.05	0.01	0.02	0.01	0.02
	(0.00)	(0.04)	(0.05)	(0.00)	(0.01)	(0.46)
Graduate degree	0.06	0.03	0.02	0.00	0.00	0.01
	(0.00)	(0.06)	(0.01)	(0.69)	(0.48)	(0.03)
Occupation						
Managerial	0.13	0.17	0.16	0.12	-0.00	0.00
	(0.00)	(0.00)	(0.00)	(0.00)	(0.94)	(0.95)
Professional	0.06	0.22	0.13	0.14	-0.01	-0.00
	(0.04)	(0.00)	(0.00)	(0.00)	(0.02)	(0.22)
Technical	0.00	0.07	0.06	0.04	-0.01	-0.01
	(0.96)	(0.01)	(0.00)	(0.00)	(0.24)	(0.26)
Clerical	-0.03	0.04	0.04	0.03	-0.01	-0.01
	(0.37)	(0.20)	(0.02)	(0.07)	(0.04)	(0.20)
Union member	-0.07	-0.09	-0.05	-0.04	0.01	-0.01
	(0.00)	(0.00)	(0.00)	(0.00)	(0.52)	(0.23)

continued

APPENDIX II (continued)
Marginal effects estimates (p-values) of reduced form equation for the use of benefits by gender

	Flexible hours		Telework		Family support	
	Female	Male	Female	Male	Female	Male
Firm size						
20-49 employees	-0.01	0.01	-0.01	-0.00	-0.00	0.01
	(0.45)	(0.53)	(0.02)	(0.83)	(0.81)	(0.19)
50-499 employees	-0.04	-0.01	-0.02	-0.01	0.01	0.01
	(0.08)	(0.76)	(0.00)	(0.15)	(0.19)	(0.25)
500+ employees	-0.05	0.03	-0.02	-0.01	0.00	0.02
	(0.04)	(0.26)	(0.00)	(0.38)	(0.40)	(0.02)
Industry						
Manufacturing	-0.12	0.01	-0.02	0.01	-0.01	-0.00
	(0.00)	(0.82)	(0.05)	(0.36)	(0.00)	(0.88)
Construction	-0.11	0.09	-0.00	0.05	-0.01	-0.00
	(0.01)	(0.00)	(0.92)	(0.00)	(0.00)	(0.88)
Commerce	0.04	0.13	-0.02	0.02	-0.02	-0.01
	(0.42)	(0.00)	(0.04)	(0.06)	(0.00)	(0.17)
Finance	-0.04	0.20	-0.00	0.05	-0.01	-0.01
	(0.48)	(0.00)	(0.93)	(0.01)	(0.00)	(0.29)
Other services	-0.03	0.16	-0.01	0.05	-0.01	-0.01
	(0.58)	(0.00)	(0.56)	(0.01)	(0.07)	(0.24)
Strata						
Skilled	0.20	-0.22	-0.04	0.06	0.03	0.07
	(0.34)	(0.07)	(0.35)	(0.19)	(0.20)	(0.00)
Skilled female	-0.10	0.00	0.20	-0.06	-1.05	-0.10
	(0.76)	(0.98)	(0.00)	(0.32)	(0.17)	(0.06)
High union rate	0.01	-0.03	0.00	-0.01	0.00	0.01
	(0.54)	(0.07)	(0.75)	(0.33)	(0.18)	(0.02)
Female child bearing age (FCBA)	-0.13	-0.06	-0.09	0.00	0.01	0.02
	(0.17)	(0.36)	(0.00)	(0.99)	(0.36)	(0.06)
High union rate * FCBA	-0.02	-0.05	0.04	0.06	-0.01	0.01
	(0.75)	(0.35)	(0.17)	(0.00)	(0.41)	(0.49)
Predicted probability of use	0.35	0.39	0.04	0.04	0.014	0.014
N	*33,082*	*43,212*	*33,082*	*43,212*	*33,082*	*43,212*

Notes:
Inludes controls for year, location, and hours of work.
A strata reflects the geographic location where the firm is more likely to draw its workers from. It is defined by the set of observations in a given province and industry, for a given firm size.

APPENDIX III

Availability equation estimates (*p* -values) by gender

	Flexible time				Telework				Family Support			
	Female		Male		Female		Male		Female		Male	
	(I)	(II)	(I)	(II)	(I)	(II)	(I)	(II)	(I)	(II)	(I)	(II)
Human capital												
Tenure (/ 10 years)	-0.06	0.02	0.02	0.00	-0.01	-0.01	-0.03	-0.02	-0.05	-0.05	0.00	-0.00
	(0.13)	(0.39)	(0.63)	(0.99)	(0.84)	(0.73)	(0.27)	(0.53)	(0.08)	(0.09)	(0.87)	(0.87)
Experience (/ 10 years)	-0.12	-0.10	-0.01	-0.00	0.24	0.21	0.18	0.16	0.05	0.04	-0.00	0.01
	(0.12)	(0.03)	(0.85)	(0.95)	(0.00)	(0.00)	(0.00)	(0.01)	(0.39)	(0.53)	(0.96)	(0.87)
Trade/college certificate	0.03	-0.01	-0.10	-0.08	-0.03	-0.03	0.05	0.05	0.02	0.02	0.03	0.03
	(0.11)	(0.71)	(0.03)	(0.05)	(0.46)	(0.48)	(0.24)	(0.21)	(0.66)	(0.57)	(0.49)	(0.52)
Bachelor's degree	0.02	-0.00	0.09	-0.07	0.09	0.07	0.19	0.18	0.18	0.16	0.07	0.08
	(0.50)	(0.98)	(0.20)	(0.26)	(0.11)	(0.21)	(0.00)	(0.00)	(0.00)	(0.00)	(0.18)	(0.13)
Graduate degree	0.14	-0.00	0.12	0.13	0.21	0.18	0.05	0.05	0.22	0.21	0.18	0.16
	(0.03)	(0.96)	(0.05)	(0.02)	(0.00)	(0.01)	(0.34)	(0.37)	(0.00)	(0.00)	(0.00)	(0.00)
Occupation												
Managerial	0.16	0.15	0.40	0.10	1.07	1.02	1.11	1.12	0.20	0.21	-0.11	-0.13
	(0.00)	(0.23)	(0.00)	(0.24)	(0.00)	(0.00)	(0.00)	(0.00)	(0.05)	(0.03)	(0.25)	(0.18)
Professional	0.19	0.38	0.73	0.38	1.22	1.22	1.38	1.40	0.04	0.10	0.02	0.04
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.68)	(0.33)	(0.86)	(0.69)
Technical	0.12	0.28	0.49	0.38	0.65	0.63	0.77	0.79	0.11	0.10	-0.09	-0.09
	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.21)	(0.11)	(0.26)	(0.30)
Clerical	0.02	0.07	0.16	0.08	0.36	0.34	0.39	0.40	-0.02	0.01	-0.05	-0.05
	(0.59)	(0.24)	(0.03)	(0.21)	(0.01)	(0.02)	(0.00)	(0.00)	(0.81)	(0.89)	(0.63)	(0.63)
Union member	-0.04	0.01	-0.15	0.00	-0.30	-0.23	-0.36	-0.36	0.47	0.54	0.14	0.19
	(0.04)	(0.67)	(0.00)	(0.97)	(0.11)	(0.21)	(0.00)	(0.00)	(0.00)	(0.00)	(0.09)	(0.02)
Firm size												
20-49 employees	0.08	0.24	0.21	0.20	0.06	0.13	0.19	0.21	0.22	0.26	0.27	0.28
	(0.00)	(0.00)	(0.00)	(0.00)	(0.49)	(0.12)	(0.01)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
50-499 employees	0.04	0.19	0.23	0.24	-0.01	0.06	0.04	0.07	0.48	0.50	0.53	0.56
	(0.09)	(0.00)	(0.00)	(0.00)	(0.84)	(0.43)	(0.68)	(0.44)	(0.00)	(0.00)	(0.00)	(0.00)
500+ employees	0.09	0.30	0.43	0.40	0.08	0.20	0.07	0.23	0.76	0.80	1.02	1.04
	(0.01)	(0.00)	(0.00)	(0.00)	(0.49)	(0.07)	(0.07)	(0.02)	(0.00)	(0.00)	(0.00)	(0.00)

continued

APPENDIX III (continued)
Availability equation estimates (p -values) by gender

	Flexible time				Telework				Family Support			
	Female		Male		Female		Male		Female		Male	
	(I)	(II)	(I)	(II)	(I)	(II)	(I)	(II)	(I)	(II)	(I)	(II)
Industry												
Manufacturing	-0.21	-0.33	-0.09	-0.11	-0.17	-0.14	-0.04	0.00	-0.60	-0.40	0.09	0.10
	(0.09)	(0.01)	0.26	(0.07)	(0.34)	(0.39)	(0.75)	(0.98)	(0.00)	(0.01)	(0.25)	(0.17)
Construction	-0.17	-0.21	0.12	-0.01	0.27	0.33	0.44	0.47	-0.33	-0.16	0.25	0.25
	(0.00)	(0.10)	(0.15)	(0.85)	(0.12)	(0.04)	(0.00)	(0.00)	(0.04)	(0.29)	(0.00)	(0.00)
Commerce	-0.04	-0.16	0.22	0.01	-0.25	-0.22	-0.16	0.17	-0.57	-0.41	0.15	0.16
	(0.54)	(0.19)	(0.03)	(0.87)	(0.19)	(0.22)	(0.28)	(0.26)	(0.00)	(0.01)	(0.11)	(0.08)
Finance	-0.14	-0.29	0.50	0.18	0.11	0.12	0.31	0.31	-0.44	-0.32	0.05	0.03
	(0.02)	(0.02)	(0.00)	(0.04)	(0.55)	(0.49)	(0.04)	(0.05)	(0.01)	(0.04)	(0.63)	(0.85)
Other services	-0.12	-0.28	0.41	0.17	0.11	0.18	0.37	0.36	-0.45	-0.36	0.05	0.03
	(0.07)	(0.03)	(0.00)	(0.08)	(0.58)	(0.32)	(0.03)	(0.03)	(0.01)	(0.04)	(0.66)	(0.78)
Strata												
Skilled	0.20	0.43	-0.84	-0.43	-0.27	-0.05	0.70	0.82	0.82	0.97	1.34	1.31
	(0.34)	(0.24)	(0.03)	(0.10)	(0.66)	(0.93)	(0.14)	(0.08)	(0.10)	(0.07)	(0.00)	(0.00)
Skilled female	-0.10	-0.37	-0.28	0.11	2.13	1.42	0.07	-0.16	0.44	0.40	0.15	0.31
	(0.76)	(0.50)	(0.69)	(0.84)	(0.02)	(0.11)	(0.93)	(0.84)	(0.55)	(0.59)	(0.84)	(0.65)
High union rate	0.01	0.03	-0.08	-0.03	-0.10	-0.14	-0.14	-0.15	0.02	-0.00	0.09	0.04
	(0.55)	(0.35)	(0.12)	(0.39)	(0.25)	(0.09)	(0.04)	(0.03)	(0.80)	(0.88)	(0.06)	(0.38)
Female child bearing age (FCBA)	-0.13	0.14	-0.47	-0.32	-0.88	-0.64	-0.35	-0.18	0.42	0.55	0.03	0.10
	(0.17)	(0.42)	(0.02)	(0.02)	(0.00)	(0.03)	(0.18)	(0.51)	(0.10)	(0.04)	(0.80)	(0.64)
High union rate * FCBA	0.22	-0.13	-0.36	-0.39	-0.02	-0.07	0.69	0.59	-0.75	-0.89	-0.33	-0.43
	(0.79)	(0.48)	(0.14)	(0.08)	(0.95)	(0.83)	(0.00)	(0.01)	(0.00)	(0.00)	(0.07)	(0.02)
N	*33,082*	*33,082*	*43,212*	*43,212*	*33,082*	*33,082*	*43,212*	*43,212*	*33,082*	*33,082*	*43,212*	*43,212*

Notes:
Column (I) shows estimates of a probit equation for availability.
Column (II) shows the estimates for the availability selection equation related to Table 3.
Both models control for hours of work, year and location.