

**A Tale of Parenthood, Social Policies, and Organizational Decision-Makers**

Astrid Reichel<sup>1</sup>

Janine Bosak<sup>2</sup>

<sup>1</sup> HRM group, Department of Business, University of Salzburg

<sup>2</sup> Work, Psychology and Strategy Group, Dublin City University Business School

Chapter 9

In

King, E., Roberson, Q. & Hebl., M. (2025).

International Perspectives on Diversity, Equity and Inclusion

Research in Social Issues in Management

Emerald Publishing Limited

## **A Tale of Parenthood, Social Policies, and Organizational Decision-makers**

### **Introduction**

Parenthood and a career are not mutually exclusive. Yet, navigating both can be challenging and the experiences of parents, especially mothers, might differ depending on the support available at work and in society. As researchers working in an international environment, we observed many colleagues getting pregnant, becoming mothers and fathers, and juggling childcare and career. As these parents take over their childcare responsibilities in different contexts, we get reports from firsthand experience of the social policies and how they affect families' reproductive and childcare decisions. One notable example comes from one of the authors of this chapter: Back in 2010, a collaborator of this author – a visiting professor from Belgium who was eight months pregnant – came to Austria to work with her on a research project. Yet, the author of this chapter – a professor in HRM who also was eight months pregnant at the time (with exactly the same due date as her Belgium collaborator!) could not meet up with her in the office. Why? Expectant mothers employed in Austria cannot work beyond eight weeks prior to the baby's due date or otherwise their employers are subject to fines for violating the protection period. However, expectant mothers employed in Belgium can even be awarded funding for going abroad as a visiting professor. This obvious contrast in obligatory maternity protection periods (8 weeks versus 1 week; Oesterreich.gv.at,2024; Federal Public Service, Employment, Labour and Social Dialogue, 2024) raises the question of how such differences in the design of a well-intended social policy can affect the various actors (like individuals, families, organizational actors) whose decisions are highly relevant for shaping women's careers.

Several studies in labor economics investigate how changes in social policies, like parental leave or public/subsidized childcare, affect labor market outcomes. While (short term) labor market participation effects can be shown, social policies aimed at gender equality were

not able to achieve equal labor (market) outcomes for women and men. In this chapter, we argue that in order to understand why well-intentioned policies aimed at achieving gender equality do not have the desired effect, it is necessary to consider a group of actors who can significantly influence careers and resources generated through work – that is, organizations. Mainstream labor economic work generally focuses on individual actors and their families, while organizations are not considered. This is surprising given that organizations are key actors that (co-)decide on jobs, promotions, development opportunities and monetary rewards. A contextualized perspective on gender equality in organizations contributes (1) to a better understanding of organizational (gender equality) decisions by considering the (inter)national social policy context; and (2) to insights into organizational decisions that – in aggregate – impact how social policies affect gender equality outcomes, providing potential explanations for minimal, unexpected or unintended consequences of social policies aimed at supporting working parents, especially working mothers. The idea that combining social family policies with organizational decision making in a contextual perspective on gender equality to better explain (un)intended policy effects and stalled equality outcomes was reinforced by a large international study on human capital investment in men and women. This paper will be described in more detail.

The overall outline of the chapter is as follows: First, we provide a brief overview of research in the field of economics that looks at the impact that social policies have on labor market outcomes and the reasons for doing so. We then explain how common research on policy effects might miss out on an important perspective – that is the role of organizations as a key actor that shapes workplaces, careers, and labor outcomes. Next, we turn to our own research study of over 13,000 individuals from 19 countries in which we found that the family policies of paid parental leave and externally provided childcare shaped organizational decision makers' expectations about employees' availability to work and in return the decision-makers'

willingness to invest in their employees' human capital. Finally, considering these findings, we introduce a model that can inform future research avenues and methods for scholars invested in studying equality in organizations and societies.

### **Gender Equality Enabling Social Policies and Labor Market Outcomes**

Governments around the world have designed and introduced social policies that affect the organization of parenthood and work with the purpose of preventing potential negative consequences of parenthood (e.g., lower labor market participation of working mothers) on the labor market and promoting gender equality. Parental leave and provision of subsidized childcare are social policies that can be found in most industrialized countries (Olivetti & Petrongolo, 2017), but they vary in terms of their length (e.g., paid maternity leave can range from 43 weeks paid in Greece to none in the United States; OECD.stat, 2023) and the type of policies implemented (e.g., paid maternity leave, paid paternity leave, parental leave; OECD.stat, 2023). To date, the bulk of empirical research has therefore examined the impact of such policies on labor market outcomes, especially labor market participation. Regarding paid parental leave, findings from different countries suggest indeed that parental leave is positively associated with women's return to work following childbirth (e.g., Akgunduz & Plantenga, 2013; Baum & Ruhm, 2016; Byker, 2016; Han et al., 2009; Lalive & Zweimüller, 2009; Del Rey et al., 2021; Ruhm, 1998; Thévenon & Solaz, 2014; Waldfogel et al., 1999). For example, Ruhm (1998) found that parental leave legislation is positively linked to increases in women's employment in nine European countries. Moreover, a study by Thévenon and Solaz (2014) examined the impact of extensions of paid leave to mothers in OECD countries (from 17 weeks in 1980 to 48 weeks by 2011 on average) on labor market outcomes and they found that an increase in paid leave had a positive, albeit small, effect on employment rates of women and on the gender ratio of employment (but only up to two years of total paid leave). More

recently, Del Rey et al. (2021) using an unbalanced panel of 159 countries for the years 1994, 2004 and 2011, found that up to a threshold of 30 weeks, maternity leave duration was positively related to female labor force participation. These example studies however also suggest that leave duration is a crucial factor, with Olivetti and Petrongolo (2017) concluding that leave entitlements longer than a year might yield negative consequences for employment rates of women.

Regarding childcare, most OECD countries have implemented social policies that make childcare more affordable or more readily available (Alajääskö & Fluchtmann, 2023; Brewer et al., 2022), assuming that without such support, labor market outcomes might be negatively affected for working parents. For example, most federal states in Germany introduced a free childcare policy between 2000 and 2013 (Felfe & Lative, 2018). In the United Kingdom, the number of free hours of childcare (for children 3-4 years of age) increased from 15 to 30 hours a week in 2017 (Brewer et al., 2022). For Canada, Lefebvre and Merrigan (2008) further found that the introduction of a new policy of day-care subsidies in 1997 in Quebec indeed had a large and statistically significant effect on labor supply of mothers with preschool children. More recently, Bousselin (2022) examined the impact of a major childcare reform implemented in 2009 in Luxembourg on employment decisions of women. She found that in response to expanding access to subsidized childcare (via a childcare voucher), the employment rate of mothers grew by 3 percentage points and their working time by one hour per week, with this effect more pronounced for mothers of the youngest children. In addition, Brewer et al. (2022) showed that full-time free childcare (rather than part-time free childcare) led to significant increases in labor force participation and employment of mothers, with these effects emerging immediately and growing over the months following entitlements. In contrast, evidence from the U.S. (Fitzpatrick, 2012) and Norway (Havnes & Mogstad, 2011) however suggests no significant effects of subsidized childcare on women's labor market participation. A very recent

study by Kleven and colleagues (2024) examined the effect of family policy changes in Austria over more than 50 years. Relying on matched employer-employee social security data of all employees from 1972 to 2017 and official statistics for policy information, they report enormous expansions of both parental leave and childcare subsidies. Yet, these increases in leave time and childcare coverage (for the ages 1-2 and 3-5) had no causal effects on women's earnings. In 2017, women earned 40% less than men with motherhood accounting for 35% of this sex difference in earnings. This so-called motherhood penalty is hardly affected by family policies (including comprehensive take up of external childcare). These findings suggest that despite the expansion of social policies intended to enable gender equality, there is no sign of convergence in income of women and men in Austria.

It is important to highlight that these mainly economic studies are limited to macro level outcomes – notably female labor market participation and gender wage gaps (Hegewisch & Gornick, 2011). The studies focus on households and society as the level of measurement (Daly, 2011). In the case of family policies economic studies scholars would typically assume that households/families consider the family policy situation in a country when making individual reproductive decisions and organizing childcare, and that they make rational decisions on this basis. The cumulative decisions of all households concerned then lead to effects at the societal level, such as labor market participation or part-time employment rates of mothers and fathers. Despite the high relevance of these studies, as management researchers, however, it was evident to us that an important level of investigation for work related outcomes is missing in these studies – that is, the organizations that provide employment for individuals and that therefore are key actors in decision-making processes that shape workplace and labor outcomes. Including organizations as the place in which jobs are designed and where decisions regarding the promotions, development opportunities and monetary rewards of working people

are made, opens an important box that can provide explanations for why social policies do not have the intended equality effects.

### **Social Policies, Organizational Decision-makers, and Work-related Outcomes**

(Neo)-institutional theory is well suited to studying the socio-political context and its interaction with organizations because it focuses on *how* the institutional context of organizations affects structure and practice in organizations. Early work built on the assumption of taken-for-grantedness of institutional rules (Berger & Luckmann, 1966; Selznick, 1957) and explained mechanisms of isomorphism (DiMaggio & Powell, 1983) – this means that the social rules surrounding organizations were perceived as rather stable and, since they demanded the same structures and practices from organizations, the expectation was to find similarly looking organizations in similar contexts. However, soon research appeared that stressed that, while organizations are influenced by social rules (i.e., institutions) around them, they nevertheless continue to have some agency in how to react to institutional pressure towards conformity (Oliver, 1991). The five organizational response types described and later confirmed (Clemens & Douglas, 2005) range from passive to active (Etherington & Richardson, 1994). Acquiescence is the most passive response, where the organization fully conforms to the institutional pressures and aligns its practices and structures accordingly. For example, a company may acquiesce to a law that demands mandatory unconscious bias training by implementing this training for all employees without resistance. Compromise is a reaction where the organization partially conforms to institutional demands, but also negotiates or bargains with institutional constituents to reach a middle ground. For instance, a company may compromise by agreeing to implement unconscious bias training for some groups or under certain conditions. Avoidance means that the organization attempts to preclude the need to conform by concealing its nonconformity, buffering itself from institutional pressures, or

escaping institutional rules and requirements. An example would be a company disguising not doing the demanded training by presenting different training content as dealing with unconscious bias. Defiance is an active resistance strategy, where the organization explicitly rejects institutional rules and refuses to comply. A company might openly say that they will not offer the training. Manipulation is the most active response, where the organization actively attempts to influence or control the content of the institutional pressures. This could involve co-opting the source of the pressure, influencing regulatory content, or dominating institutional constituents. For instance, a company may lobby policymakers to change proposed training demands (Clemens & Douglas, 2005; Oliver, 1991;).

To date, research work examining organizational responses to their institutional context, however, tends to implicitly focus on pressure exerted by rules that directly target organizational structure and practice. Some examples of such pressures might be women's quota for boards of directors (Reichel et al., 2022), implementing unconscious bias training as outlined above or addressing structural demands (e.g., introduction of the role of a data protection officer). In contrast, social policies of states and governments such as parental leave and the provision of external childcare do not exert direct pressure on organizations' structure (e.g., demanding positions or departments) and practice (e.g., recruiting, training reporting). Yet, we strongly assume that social policies impact decisions regarding practices and structures in organization. Support for this idea comes from a huge body of literature that deals with informal institutions, their shared beliefs and values and the question of how this informal institutional context affects organizational practice (Srivastava, 2020). Although most researchers adopt a cultural (rather than institutional) perspective in their work, they nevertheless deal with informal institutions and show that shared beliefs and values, which by no means directly impose practices and structures on organizations, also influence organizational practices (e.g., Dorfman et al., 2012; Hofstede, et al. 2010).

Triggered by our personal international experiences and encouraged by the research gap both in economic and neo-institutionalist studies and the evidence from research on informal institutions, we carried out a large international study that considered the level of the organization when investigating social policy effects. Using a sample of over 13,000 individuals from 19 countries we proposed and tested that organization decision-makers' willingness to invest in their employees' human capital would be dependent on the interaction between employees' gender and the available country-level social policies. Our core theoretical perspective is provided by statistical discrimination theory. The theory posits that when making allocations for access to job-related resources (e.g., HCDPs), organizational decision makers want to provide more access to employees with the greatest expected productivity (Baumle & Fossett, 2005). When future employee behavior (particularly in relation to productivity or organizational attachment) cannot be predicted, organizational decision makers turn to more easily accessible information to estimate such future behavior. One dominant source of information is membership in social groups. Once an employee is viewed as a member of a group (e.g., women), their future behavior is expected to be in line with previous behavior of the members of the group to which they belong (Tomaskovic-Devey & Skaggs, 1999). We argue that social policies can also serve as a salient source of information. Policies, such as regulations that specify how long employees can be absent from their jobs before and after becoming parents, can influence organizational decision makers' expectations towards women's availability to work for the organization and, subsequently, can impact the decisions made regarding investing in employees. Organizational actors use both sources of information in a way that creates differences in developmental opportunities provided to women and men.

Thus, going beyond previous research that showed that family policies influenced men's and women's decisions regarding their labor market activity, our study found that leave and childcare policies also affect organizational decision makers by shaping their expectations

about employees' availability to work and in return the decision-makers' willingness to invest in their employees' human capital. Specifically, when examining the impact of parental leave and external childcare on the provision of human capital development practices (e.g., career planning, mentoring) to women and men in organizations, we found that both were negatively associated with the provision of human capital development for women but not for men. These results support our initial claim that it is critical to consider the role of organizational decision makers because they are in sharp contrast to findings from typical labor market studies that would show positive effects especially for childcare provision. While individual and household decisions are often in line with what policy makers expect, organizational decision makers might not be convinced to take the "risky" decision to invest in women, who they expect to become moms and to not be available for the organization.

### **A Contextualized Perspective combining Social Policies and Organizational Decision-making for Gender Equality**

Building on the outlined arguments, as well as our study's findings that combine social policies as an institutional context of organizations with decision-making processes within organizations, we propose a contextual perspective of gender equality in organizations that offers new research avenues for both labor economist and management scholars. Combining both social policies and organizational decision-making might be a promising way to better understand existing gender (in)equality and to design measures that foster gender equality in a sustainable way. Yet, we find two separate strands of literature currently. On the one hand, there is a large economic literature with mixed results and – usually – very elaborate models suggesting causal relationships. Family policies generally take the form of parental leave and childcare; these policies often yield positive, but rather short-term effects on labor market participation for certain types of family policies (e.g., short parental leave, comprehensive public child-care). However, these policies have not yet been found to show longer-term effects

of equalizing careers and wages between men and women. Explanations for the lack of longer-term effects are usually sought by these authors in the decisions made at the level of the individual/household/family.

On the other hand, the management literature focuses on processes within organizations. It describes practices whose existence is usually legitimized by the business case for diversity. Accordingly, a plethora of studies correlates gender diversity in teams with performance measures on various organizational levels – with heterogeneous results (Schneid et al., 2015). However, even if there are positive performance effects associated with diversity, this does not change the fact that systematic inequalities are continuously reproduced in organizations (Kaufmann & Derry, 2023; van Dijk et al., 2012). Thus, it seems that both the focus on social policies at the societal level and the focus on practices and processes in organizations are reaching the limits of their ability to understand inequalities from their respective perspective and, even more importantly, to develop interventions to address them. We therefore suggest a contextualized perspective on gender equality in organizations with a focus on formal institutions – that is, on social policies that usually come in the form of legal regulations. Formal family policies can be legally sanctioned and should – therefore – be quite powerful measures for changing societies. However, organizations as central gatekeepers for providing career opportunities for women and men do have leeway to interpret and react to social policies. They can partially fulfill political demands, negotiate, or bargain with institutional constituents, preclude the need to conform by concealing nonconformity, buffer or escape from the regulations or even actively resist or manipulate social policies. Thus, understanding not only families' reactions to social policies but also organizations' reactions could help uncovering mechanisms that may be able to explain why enabling social policies turn out to be disabling.

Figure 1 suggests a model that can guide a contextualized perspective on gender equality in organizations. Laws and policies directly and indirectly (via their influence on formal and informal institutions) exert institutional pressure on organizations to show certain structures and practices. The organization, however, needs organizational actors to act on its behalf. These actors behave in certain ways. Much of the actors' behavior in an organization – such as, for example, designing and implementing organizational practices, creating and behaving in organizational structures, interacting with other organizational actors (within or with organizational actors from other organizations) or with individuals acting as household members – is socialized. Individuals learn about institutions and legitimate behavior in society and in organizations through observation and various forms of sanctions and rewards (Scott, 2008). Individuals as actors inside and outside of organizations do have agency. While institutions guide their behavior it does not determine their actions. Actors do have leeway in how they respond to social rules and pressures, and they can even (re)construct (learned) rules, norms, and beliefs in their social context (Scott, 2005). As organizational actors they have room to maneuver in response to institutional pressure that directly ask for certain structures or practices in organizations, but also in how they interpret the wider organizational context including institutions, policies that eventually will impact institutions, market forces that exert competitive pressures (Scott, 2008) and to other organizations with their structures and practices. Orientation towards other organizations in their field can lead to isomorphic processes where organizational actors adopt structures, practices, and behaviors of other organizations they feel are similar to them or that constitute professional norms (DiMaggio & Powell, 1983).

Applying this model to our own multi-level research study that investigated the interplay between employees' gender and country-level family policies on organizations' investment in human capital we can observe the following: In the case of widely used

‘enabling’ social policies (public childcare and parental leave) across countries, we are dealing with actors in organizations (i.e., organizational decision-makers such as the immediate supervisor) and in households (i.e., individuals who work in organizations or apply for jobs in organizations) who are both faced with concrete social policies. Yet, the economic literature predominately acknowledges the role of households/families only and typically assumes rational decision-making processes among these households/families when it comes to their response to social policies (e.g., take none, some, or all of the parental leave allowed; stay home to care for one's child(ren) or take advantage of externally provided childcare). These choices, in turn, influence labour market outcomes. We argue that this economic perspective, however, neglects how social policies might also affect organizations with the power to influence critical outcomes (e.g., employment, promotions, human capital investment). We propose that by taking into account organizational decision-makers who respond to these policies on behalf of their organizations will further help to understand how institutional factors impact gender equality outcomes. Beliefs among organizational decision-makers about the division among women and men, and child caring preferences due to gender socialization are likely to inform their responses to national social policies in their organizational context. That is, based on gender-stereotypical beliefs (women will become mothers and be primary caregivers for the children) reinforced by the current institutional context (women are the ones who primarily take parental leave) faced with perceived competitive pressure to invest in employees that are continuously productive, organizational decision-makers might use their agency to decide against investing in women. Social policies introduced at national level with the idea of ‘enabling’ the integration of work and family life might not necessarily support gender equality or even backfire and have ‘disabling’ effects.

More generally, this chapter and our model, that puts forward a contextualized perspective on gender equality in organizations, provides (1) a better understanding of

organizational (gender equality) decisions by considering the (inter)national social policy context; and (2) insights into organizational decisions that – in aggregate – impact how social policies affect gender equality outcomes. Organizational responses to such social policies can be minimal, unexpected or even counter-productive and harmful – with individual organizational actors behaving in discriminatory ways. Future research is therefore needed to better understand the interplay of these policies with organizational decision-making within a given national context. Multi-level studies that consider social policies at cultural/country-level along with organizational norms and individual factors (e.g., stereotypical beliefs) in shaping organizational decision-makers' responses are warranted. Future research, however, also needs to acknowledge that companies and organizational decision-makers are often operating in a global context and across borders. For example, considering the case of multinational companies with subsidiaries in different locations around the world – what belief systems are prevalent among organizational decision-makers and what policies (local vs. home country) are shaping managers' decisions and behaviors. Qualitative methods might be useful here to gain deeper insights into decision-makers' beliefs, attitudes, concepts of normative behavior, perceptions of policies and their decision-making processes. Multi-source studies that invite responses from policymakers, organizational decision-makers and individuals might contribute to a more comprehensive understanding of responses to well-intended policies and desired versus actual gender equality outcomes. In general, research into biases and discrimination can prove challenging not only because of social desirability concerns, but also because of legal issues. Vignette studies or conjoint analyses could provide methods that are suitable for measuring decisions without asking directly. Going forward, it further appears critical to integrate different literatures in future research given that economic studies commonly neglect the role of organizations, management studies often neglect the broader societal context, and micro-psychological studies tend to neglect either. It is our hope that this chapter will encourage

scholars to adopt a more contextualized view and stimulate more research that accounts for the various actors involved to add to a better understanding of gender equality outcomes.

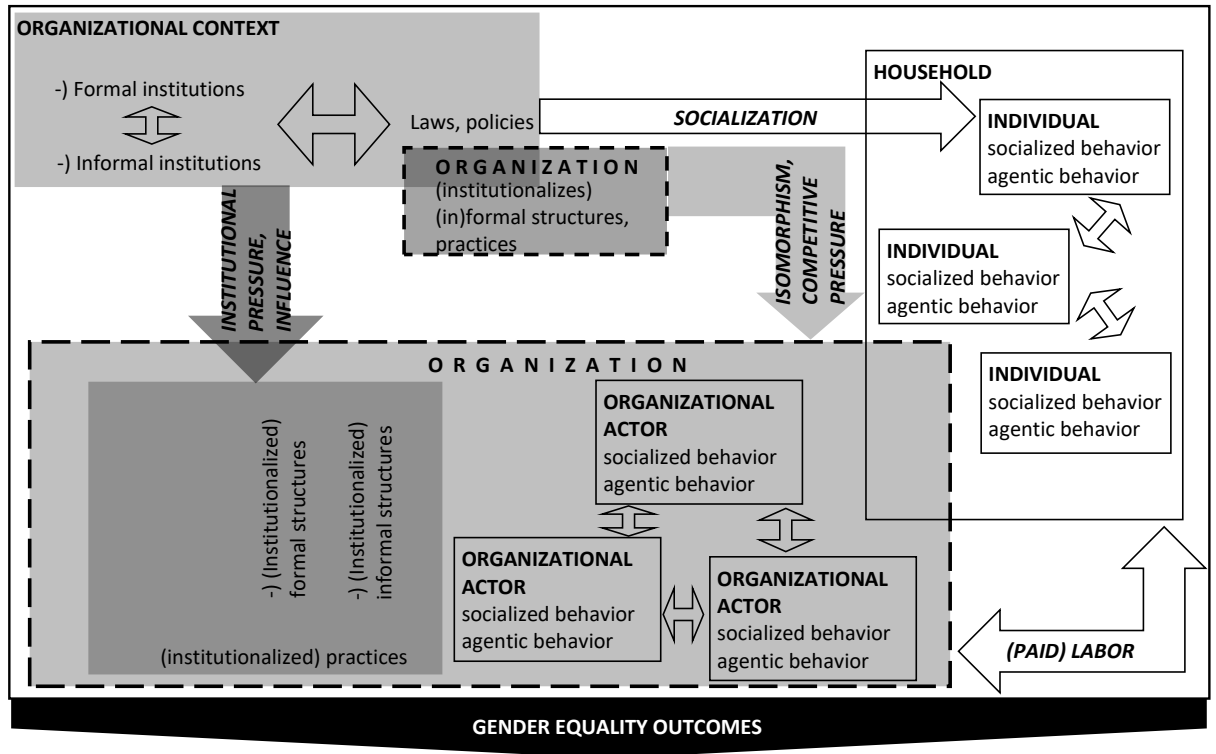


Figure 1: Proposed Model (individuals as consumers are not part of the model)

## References

- Akgunduz, Y. E., & Plantenga, J. (2013). Labour market effects of parental leave in Europe. *Cambridge Journal of Economics*, 37(4), 845-862. <https://doi.org/10.1093/cje/bes052>
- Alajääskö, L., & Fluchtmann, J. (2023). Ensuring the availability, quality and affordability of childcare. In: OECD, *Joining Forces for Gender Equality: What is Holding us Back?*, OECD Publishing, Paris. 240-246. <https://doi.org/10.1787/67d48024-en>
- Baum, C. L., & Ruhm, C. J., (2016). The effects of paid family leave in California on labor market outcomes. *Journal of Policy Analysis and Management*, 35(2), 333-356. <https://doi.org/10.1002/pam.21894>
- Baumle, A. K., & Fossett, M. (2005). Statistical Discrimination in Employment: Its Practice, Conceptualization, and Implications for Public Policy. *American Behavioral Scientist*, 48(9), 1151-1292. <https://doi.org/10.1177/0002764205274818>
- Berger, P. L., & Luckmann, T. (1966). *The social construction of reality. A treatise in the sociology of knowledge*. New York: Doubleday.
- Bousselin, A. (2022). Access to universal childcare and its effect on maternal employment. *Review of Economics of the Household*, 20(2), 497-532. <https://doi.org/10.1007/s11150-021-09572-9>
- Brewer, M., Cattan, S., Crawford, C., & Rabe, B. (2022). Does more free childcare help parents work more?. *Labour Economics*, 74, 102100. <https://doi.org/10.1016/j.labeco.2021.102100>
- Byker, T. S. (2016). Paid parental leave laws in the United States: Does short-duration leave affect women's labor-force attachment? *American Economic Review*, 106(5), 242-246. <https://doi.org/10.1257/aer.p20161118>

Clemens, B., & Douglas, T. J. (2005). Understanding Strategic Responses to Institutional Pressures. *Journal of Business Research*, 58(9), 1205-1213. <https://doi.org/10.1016/j.jbusres.2004.04.002>

Daly, M. (2011). What adult worker model? A critical look at recent social policy reform in Europe from a gender and family perspective. *Social Politics: International Studies in Gender, State & Society*, 18(1), 1-23. <https://doi.org/10.1093/sp/jxr002>

Del Rey, E., Kyriacou, A., & Silva, J. I. (2021). Maternity leave and female labor force participation: evidence from 159 countries. *Journal of Population Economics*, 34, 803-824. <https://doi.org/10.1007/s00148-020-00806-1>

DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, 48(2), 147-160. [https://doi.org/10.1016/S0742-3322\(00\)17011-1](https://doi.org/10.1016/S0742-3322(00)17011-1)

Dorfman, P., Javidan, M., Hanges, P., Dastmalchian, A., & House, R. (2012). GLOBE: A twenty-year journey into the intriguing world of culture and leadership. *Journal of World Business*, 47(4), 504-518. <https://doi.org/10.1016/j.jwb.2012.01.004>

Etherington, L. D., & Richardson, A. J. (1994). Institutional pressures on university education in Canada. Special Education Research Issue. *Contemporary Accounting Research*, 10(1), 141-162. <https://doi.org/10.1111/j.1911-3846.1994.tb00426.x>

Federal Public Service, Employment, Labour and Social Dialogue (2024). Protective measures for pregnant women. Belgium, <https://employment.belgium.be/en/themes/international/posting/working-conditions-be-respected-case-posting-belgium/protective>, retrieved June 2024.

Felfe, C., & Lalive, R. (2018). Does early childcare affect children's development? *Journal of Public Economics*, 159, 33-53. <https://doi.org/10.1016/j.jpubeco.2018.01.014>

Fitzpatrick, M. D. (2012). Revising Our Thinking About the Relationship Between Maternal Labor Supply and Preschool, *Journal of Human Resources*, 47(3), 583-612. <https://doi.org/10.1353/jhr.2012.0026>

Han, W. J., Ruhn, C., & Waldfogel, J. (2009). Parental leave policies and parents' employment and leave-taking. *Journal of Policy Analysis and Management*, 28(1), 29-54. <https://doi.org/10.1002/pam.20398>

Havnes, T., & Mogstad, M. (2011). Money for Nothing? Universal Child Care and Maternal Employment, *Journal of Public Economics*, 95(11-12), 1455-1465. <https://doi.org/10.1016/j.jpubeco.2011.05.016>

Hegewisch, A., & Gornick, J. C. (2011). The impact of work-family policies on women's employment: A review of research from OECD countries. *Community, Work & Family*, 14(2), 119-138. <https://doi.org/10.1080/13668803.2011.571395>

Hofstede, G., Hofstede, G. J., & Minkow, M. (2010). *Cultures and organizations: Software of the mind*, Gert Hofstede BV, New York.

Kaufmann, L., & Derry, R. (2023). On valuing women: Advancing an intersectional theory of gender diversity in organizations. *Academy of Management Review*. <https://doi.org/10.5465/amr.2021.0382>

Kleven, H., Landais, C., Posch, J., Steinhauer, A., & Zweimüller, J. (2024). Do Family Policies Shape the Evolution of Gender Inequality? Evidence from 60 Years of Policy Experimentation, *American Economic Journal: Economic Policy*, 16(2), 110-149. <https://doi.org/10.1257/pol.20210346>

Lalive, R., & Zweimüller, J. (2009). How does parental leave affect fertility and return to work? Evidence from two natural experiments. *The Quarterly Journal of Economics*, *124*(3), 1363-1402. <https://doi.org/10.1162/qjec.2009.124.3.1363>

Lefebvre, P., & Merrigan, P. (2008). Child-care policy and the labor supply of mothers with young children: a natural experiment from Canada. *Journal of Labor Economics*, *26*(3), 519-548. <https://doi.org/10.1086/587760>

OECD.stat (2023). Employment: Length of maternity, parental and home care leave, and paid father-specific leave, <https://stats.oecd.org/index.aspx?queryid=54760>, retrieved June 2024

Oesterreich.gv.at (2024). Maternity allowance. Austria, [https://www.oesterreich.gv.at/en/themen/familie\\_und\\_partnerschaft/geburt-eines-kindes/5/1/wochengeld.html](https://www.oesterreich.gv.at/en/themen/familie_und_partnerschaft/geburt-eines-kindes/5/1/wochengeld.html), retrieved June 2024.

Oliver, C. (1991). Strategic Responses to Institutional Processes. *The Academy of Management Review*, *16*(1), 145-179. <https://doi.org/10.2307/258610>

Olivetti, C., & Petrongolo, B. (2017). The Economic Consequences of Family Policies: Lessons from a Century of Legislation in High-Income Countries. *Journal of Economic Perspectives*, *31*(1), 205-230. <https://doi.org/10.1257/jep.31.1.205>

Reichel, A., Afiouni, F., Andresen, M., Apospori, E., Bagdadli, S., Bosak, J., Briscoe, J., Gianecchini, M., Lazarova, M., Parry, E., & Taniguchi, M. (2022). The disabling effects of enabling social policies on organisation's human resource development practices for women. *Human Resource Management Journal*, *33*(1), 129-147. <https://doi.org/10.1111/1748-8583.12431>

Ruhm, C. J. (1998). The economic consequences of parental leave mandates: lessons from Europe. *Quarterly Journal of Economics*, *112*(1), 285-317.  
<https://doi.org/10.1162/0033553985555586>

Schneid, M., Isidor, R., Li, C., & Kabst, R. (2015). The influence of cultural context on the relationship between gender diversity and team performance: A meta-analysis. *The International Journal of Human Resource Management*, *26*(6), 733-756.  
<https://doi.org/10.1080/09585192.2014.957712>

Scott, W. R. (2005). Institutional theory: Contributing to a theoretical research program. Smith, K., & Hitt, M. A. (eds.) *Great minds in management: The process of theory development*, 460-484. Oxford UK: Oxford University Press.

Scott, W. R. (2008). *Institutions and organizations: Ideas and interests*. 3<sup>rd</sup> edition, Thousand Oaks: Sage.

Srivastava, S., Singh, S., & Dhir, S. (2020). Culture and International business research: A review and research agenda. *International Business Review*, *29*(4), 101709.  
<https://doi.org/10.1016/j.ibusrev.2020.101709>

Selznick, P. (1957). *Leadership in administration: A sociological interpretation*. Evanston, IL: Row Peterson.

Thévenon, O., & Solaz, A. (2014). *Parental Leave and Labour Market Outcomes: Lessons from 40 Years of Policies in OECD countries* (No. 199)

Tomaskovic-Devey, D., & Skaggs, S. (1999). An Establishment-Level Test of the Statistical Discrimination Hypothesis. *Work and Occupations*, *26*(4), 413-542.  
<https://doi.org/10.1177/0730888499026004003>

Van Dijk, H., van Engen, M., & Paauwe, J. (2012). Reframing the business case for diversity: A values and virtues perspective. *Journal of Business Ethics*, *111*(1), 73-84. <https://doi.org/10.1007/s10551-012-1434-z>

Waldfogel, J., Higuchi, Y., & Abe, M. (1999). Family leave policies and women's retention after childbirth: evidence from the United States, Britain, and Japan. *Journal of Population Economics*, *12*(4), 523-545. <https://doi.org/10.1007/s001480050112>