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Parental leave and the gender pay gap: a look at youth employment choices

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Abstract

The gender pay gap in Mexico is a structural problem that affects women's entry into, retention in, and career advancement within the workforce, even though their educational attainment and participation in the labor market have increased in recent decades. This study aims to identify the conditions associated with the pay gap that must be considered to attract young talent and guide socially responsible career choices. Using a quantitative approach, data from 34 companies were analyzed with a game theory methodology, within the context of asymmetric information, complemented by a logit model to identify the most relevant signals that distinguish companies with less gender pay inequality. The results show that, in addition to salaries and compensation, structural factors influence young people's career decisions, particularly women's participation in the labor market and parental leave policies. However, the findings should be interpreted in light of certain limitations, including the relatively small sample size and the absence of firms' strategic responses in the model, which provide avenues for future research.

Key Words

Gender pay gap, parental leave, labor market, social responsibility, worker.

Introduction

A study of the functioning of the labor market in any region reveals a diversity of occupations accompanied by varying levels of remuneration. As noted by Rodríguez y Castro (2014), in a competitive environment, wage variations are typically justified by factors such as supply and demand, as well as productivity, which is primarily linked to human capital. Under this approach, personal characteristics such as religion, skin color, or sex should not influence income, as they are unrelated to productive capacity.

However, this logic does not fully apply to women. Although they have increased their educational attainment and labor market participation in recent decades, a gender wage gap persists. Rendón (2003) notes that this inequality stems from a social construct known as the sex/gender system, which establishes cultural differences between men and women and assigns them distinct attributes.

Historically, men's wages have consistently remained higher than the average female wage. This fact demonstrates that the increasing incorporation of women into the labor market and their rapid accumulation of human capital (education and training) have not been sufficient to eradicate either segregation or the wage gap. Various studies have documented the existence of wage disparities between men and women, although only a few have focused on investigating their underlying causes. A

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recurring explanation is gender discrimination, understood as a phenomenon where women receive lower compensation due to social prejudices rather than differences in productivity.

Wage discrimination is defined as a situation in which “women receive a lower wage than men for performing the same job. In more technical terms, it occurs when differences in remuneration are not driven by variations in productivity” (McConnell et al., 2003). This definition aligns with that proposed by Di Paola y Berges (1997), who argue that discrimination exists when the market provides unequal opportunities to individuals with similar characteristics, differentiated solely by factors such as race, ethnicity, gender, age, or other personal attributes.

Furthermore, IMCO (2026) highlights that in Mexico, gender-based labor inequality remains a structural challenge, evidenced by a female labor force participation rate of merely 46%, significantly below the male rate of 75%. This represents a profound gap of 29 percentage points. Between 2005 and 2025, the female economic participation rate in Mexico increased slightly from 41% to 46%; during this same period, this gap narrowed by 11 percentage points. This disparity is exacerbated when analyzing employment conditions, as 55% of employed women work in the informal sector. This factor, combined with their concentration in specific sectors, perpetuates a 14% wage gap, where women earn an average of 86 pesos for every 100 pesos earned by a man. A significant portion of these economic barriers can be explained by the fact that women undertake 73% of unpaid domestic and care work. The value of this essential labor is equivalent to 24% of the national GDP surpassing even the manufacturing industry which drastically limits women's time and professional development. Additionally, access to and retention in the labor market are heavily conditioned by social determinants such as educational attainment and street violence. For instance, in the State of Mexico and Colima, over a third of women have stopped using public transportation due to the fear of falling victim to a crime, severely restricting their mobility and economic opportunities.

Based on the aforementioned context, the existence of a wage gap in the labor market, along with the factors that generate it, is evident. In this regard, this paper presents an analysis of the perception that young female workers hold regarding this gap and how it influences their decision to enter the labor market. This consideration implies that companies must adopt genuine social responsibility as a strategy to attract young female talent in Mexico. Otherwise, the absence of appropriate signals could result in the loss of the human capital that young women can provide. Among the findings, it is noteworthy that the provision of parental leave serves as a significant signal for applicants to identify a firm as socially responsible and, consequently, select it as an option for professional development.

To formally understand this dynamic, the present article relies on game theory as its primary analytical framework. The labor market is characterized by asymmetric information; that is, young female applicants do not know *a priori* the true level of internal equity or discrimination within an organization. Therefore, the interaction between employers and female workers can be modeled as a strategic signaling game. In this context, firms employ tangible policies, such as parental leave, as credible "signals" to reveal their true type (socially responsible firms). In turn, workers evaluate these signals to formulate their best strategic response: deciding whether or not to join the organization in order to maximize their utility and professional development. The paper is structured as follows: following the introduction, the second section provides a review of the literature. Subsequently, the methodology grounded in game theory and logit models is presented as the basis for the analysis. The

fourth section outlines the theoretical model, along with its applications and main results. Afterward, a comparison between these results and the existing literature is conducted; and finally, a conclusion is provided.

Literature Review / Theoretical Foundations

Occupational segregation by sex acts as an "invisible boundary" that divides the labor market, leading men and women to concentrate in jobs considered predominantly masculine or feminine. In essence, García et al. (2017) point out that it is the materialization of gender stereotypes and the sexual division of labor within employment; this means certain professions are socially understood as "appropriate" for men or women. Far from being a neutral market, most jobs end up being "gendered" as society has internalized this separation.

In economic and personal terms, this segregation is a fundamental cause of the wage gap, as it concentrates women in low-income occupations and establishments. In fact, evidence shows that as occupations become "feminized," wages tend to decline (Palacio y Simón, 2006). García et al. (2017) note that, in addition to yielding lower incomes, this division relegates female-dominated jobs to the secondary segment of the labor market, which is characterized by more precarious and unstable working conditions. For instance, female-dominated jobs are less likely to offer permanent employment contracts compared to mixed or gender-neutral occupations.

According to Nieto (2016), evidence from developed countries demonstrates that as the ratio of men to women working full-time tends to equalize, the wage gap generally narrows. For example, between 1990 and 2013, the wage differential in favor of men dropped from 29% to 19% in the United States, from 32% to 18% in England, and from 17% to a mere 6% in New Zealand.

A highly revealing fact is that equalization in labor force participation does not entirely eliminate the problem. In 2013, in countries such as Finland, Sweden, and the United States where the number of men and women employed full-time was nearly identical (a ratio very close to 1) an average wage gap of 18% in favor of men persisted. This empirically proves that significant wage disparities persist without any productivity-based justification (Nieto, 2016).

As previously mentioned, the labor market does not operate strictly on the basis of supply and demand. Estimates by Arrow y Borzekowski (2004) indicate that 50% of wage variations are explained by social interaction dynamics, 20% by an individual's networking contacts, and the remaining 30% is driven by strong direct discrimination from employers against certain social groups.

Nieto (2016) points out that, theoretically, the wage gap materializes because employers possess "discriminatory preferences." If an employer experiences discomfort or a "loss of utility" from interacting with and hiring women, they may not necessarily dismiss them; instead, they will compensate for this discomfort by paying them a wage strictly lower than that of men. Consequently, a wage gap in favor of men emerges, even when the productivity levels of both sexes are entirely identical. If this discrimination against women is shared and accepted by the majority of employers at a given time, over time it transforms into a "convention" or social institution. This explains why the degree of

discrimination against women remains so prevalent today and why it is so difficult to reverse from a historical perspective.

According to Saldívar (2025), women allocate nearly two-thirds of their week (64.8%) to unpaid domestic, care, and volunteer work, leaving them with only 33.3% of their time for paid employment. The situation for men is the complete opposite: they dedicate 66.7% of their time to income-generating activities and a mere 30.9% to domestic or unpaid labor.

In terms of actual hours, women contribute 39.5 hours per week to unpaid labor, meaning they work 21.5 more unpaid hours than men (who dedicate only 18.2 hours to these activities). The majority of this women's time is consumed by household chores, to which they devote 28.2 hours compared to 11.5 hours for men, and by caregiving for others, where they invest 13.6 hours against 8.7 for men (Saldívar, 2025). This constant burden negatively impacts women's social development and significantly reduces the time they can allocate to self-care; simultaneously, it hinders their economic and professional advancement.

According to México Business (2024), drawing on data from the Unpaid Work of Households Satellite Account provided by the National Institute of Statistics and Geography (INEGI, 2025), the economic value of unpaid domestic and care work in Mexico reached 8.4 trillion pesos in 2023, equivalent to 26.3% of the Gross Domestic Product. This figure underscores that a substantial portion of the country's economic well-being is sustained by unremunerated activities that are, nevertheless, indispensable for the functioning of the labor market and the broader economy.

The report highlights that women generate 71.5% of the total value of unpaid labor, while men contribute 28.5%, reflecting a stark inequality in the distribution of these responsibilities. Women predominantly undertake activities such as food preparation, laundry, and childcare, whereas men are more heavily involved in tasks related to household management and support for other households. This separation confirms the persistence of the sexual division of labor, a structural element that fuels both occupational segregation and the gender wage gap (México Business, 2024).

Methodology used

Game theory methodology

First, basic concepts of game theory are presented; these are useful for analyzing the young worker's response and introducing the lack of information they face. Thus,

Definition 1 (Mas-Colell et al., 1995).- A game is a strategic interaction between two economic agents, called players, represented as follows:

$$\Gamma = \{N, A_i X A_j, U_i(a_i, a_j)\},$$

Where N is the number of players, A_i is the strategy set of player i, $a_i \in A_i$ is the strategy of player i, $a_j \in A_j$ is the strategy of player j, and $U_i(a_i, a_j)$ is the payoff function for player i.

Given the different decisions chosen by player j, player i should have, through deductions or prior behaviors, a best response; that is,

Definition 2 (Mas-Colell et al., 1995). – Let:

$$\Gamma = \{N, A_i X A_j, U_i(a_i, a_j)\}$$

a simultaneous game, a strategy a_i is a best response of player i to any strategy a_j of player j, if

$$U_i(a_i, a_j) \geq U_i(a_i', a_j), \forall\, a_i' \in A_i \qquad (1)$$

The best response concept is denoted as $a_i = MR_i(a_j)$.

One of the classic representations of a game is the one shown in Table 1, called a normal-form game, where the rows determine the strategies of player 1, in this case a and b, and the columns represent the strategies of player 2, c and d respectively. The values within the matrix are the payoffs resulting from these strategies; for example, $U_1(a, c) = 3$ is the utility of player 1 when they choose strategy a and player 2 chooses strategy c.

Table 1.
Representation of a normal-form game

		J2
J1	5,4	-2,-2
	2,2	4,5

Source: Own elaboration

Now, suppose that in the game in Table 1, player 1 values their utility differently under the strategy profile (a, c), that is,

$$U_1(a, c) = t, \text{ where } t = \begin{cases} 5\ if\ J1\ is\ type\ 1 \\ 2\ if\ J1\ is\ type\ 2 \end{cases}$$

Thus, when player 1 evaluates it at $t = 5$, they are said to be type 1, and when they evaluate it at $t = 2$, they are said to be type 2. The values of t are known to both players; what player 2 does not know is when P1 will act as type 1 or as type 2. Therefore, it is said that player 2 has incomplete information regarding the types of player 1.

In order for P2 to decipher whether they are facing player 1 as type 1 or as type 2, they rely on experience and assign subjective beliefs regarding the type of person they are facing. These beliefs are defined as probabilities concerning the types of P1 that player 2 faces, that is,

$$P_2(j1\ is\ type\ 1) = p \text{ y } P_2(j1\ is\ type\ 2) = 1 - p, \qquad (2)$$

The previous analysis is a game theory problem with incomplete information, defined as follows,

Definition 3 (Riascos, 2016). - A game with incomplete information is a strategic game under uncertainty, represented by,

$$\Gamma = \{N, A_i, T_i, P_j(t_i), U_i(a_i, a_j, t_i)\ \} \qquad (*)$$

Where N is the number of players, A_i is the strategy set for each player i, T_i is the set of types for each player, $P_j(t_i)$ is the belief assigned by player $j \neq i$ to the person type $t_i \in T_i$ for each player i, which is unknown to them. Finally, $U_i(a_i, a_j, t_i)$ is the payoff for player i for each of their types t_i, for $i = 1,2, \dots, N$.

The beliefs or probabilities shown in (2) are subjective probabilities assigned by the player who has incomplete information in the example of Table 1, J2. To make these beliefs more "credible," player 1 sends signals to J2, which the latter incorporates to improve these beliefs (Myerson, 1985). The way this is done is through Bayes' theorem, ultimately deducing objective beliefs, that is,

$$P_2(T1|signal) = q \text{ y } P_2(T2|signal) = 1 - q \qquad (3)$$

The game (*) with the new probabilities shown in (3) is called a Bayesian game, and the equilibrium is known as the Bayesian Nash Equilibrium (Myerson, 1985).

Econometric methodology

The main objective is to analyze certain conditions aimed at improving the quality of life of Mexican workers and the potential unemployment that these conditions may entail. To this end, we will estimate regression models as shown in the following linear expression,

$$Y_i = a_0 + a_1X_{1i} + a_2X_{2i} + \cdots + a_kX_{ki} + U_i \qquad (4)$$

where Y_i represents the explained variable and $X_1, X_2, \dots, X_k$ denote the k possible independent variables[3]. The coefficients a_j represent the effects of changes in the independent variables on the dependent variable. Meanwhile, U_i represents uncontrollable and random variables, termed disturbances, to which the effects not captured by the independent variables are attributed.

To verify whether the variables $X_1, X_2, \dots, X_k$ are individually significant for Y_i, individual hypothesis tests are proposed,

$$H_0: a_j = 0 \quad \text{vs} \quad H_a: a_j \neq 0, \text{ for } j = 1,2, \dots, k$$

To test this, p-values (probability of error) are used. A $p_{\text{value}} < 0.05$ indicates that the variable X is statistically significant in explaining the behavior of Y_i, at a minimum confidence level of 95%.

In particular, we are interested in capturing the occurrence of an attribute in Y_i, given certain explanatory variables $X_1, X_2, \dots, X_k$. Therefore, in expression (1), the dependent variable Y_i is qualitative and represents this characteristic or "attribute" of the information.

Based on the above, Y_i can be defined as a binary variable, taking values of 1 or 0 according to:

$$\mathrm{Y_i} = \begin{cases} 1 & \text{if } \mathrm{Y}_i \text{ satisfies the attribute}, with\ prob = p \\ 0 \text{ if it doesn't satisfy the attribute}, with\ prob = 1 - p \end{cases}$$

In particular, if one wishes to estimate the average behavior of a binary Y based on an explanatory variable, for example, X_{1i},

$$Y_i = a_0 + a_1X_{1i} + u_i \qquad (5)$$

Its estimation will be,

$$\hat{Y} = E(Y|\mathrm{X_{1i}}) \qquad (6)$$

[3] The regression model was estimated considering a self-compiled database containing the financial reports of the 34 firms, which include annual and ESG reports.

And because it represents a qualitative variable of "success" and "failure," which is essentially a Bernoulli variable since it takes values of 0 and 1, with an expected value:

$$E(Y) = \sum_{i=0}^{1} i\, P(Y = i) = 0 * (1 - p) + 1 * p = p \qquad (7)$$

Thus, what is being estimated from (6) and (7) in the linear probability model (LPM) (4) is the probability of possessing the attribute or not.

There are a couple of problems in estimation (5):

i) The estimated values may fall outside the 0 and 1 range.

ii) The disturbances u_i satisfy,

$$u_i = \begin{cases} 1 - \beta_0 - \beta_1 X_{1i}, & if\ Y_i = 1 \\ -\beta_0 - \beta_1 X_{1i}, & if\ Y_i = 0 \end{cases}$$

And thereby, the normality assumption would be violated.

Problem ii) can be resolved by applying the central limit theorem, especially when the sample is large. Regarding problem i), we can eliminate the values that fall outside the 0 and 1 range, but if there are too many, we would lose degrees of freedom for the estimation. As a possible solution, one could assign 0.001 to negative values and 0.999 to those greater than 1, although our estimation would not be precise

A probability model that resolves the aforementioned problems is the logit model, which estimates the probability when $Y = 1$, based on,

$$P_i = E(Y = 1|\mathrm{X}_1, \mathrm{X}_2, \ldots, \mathrm{X}_\mathrm{k}) = \frac{1}{1+e^{-z_i}} = \frac{e^{z_i}}{1+e^{z_i}} \qquad (8)$$

Where:

$$z_i = \mathrm{a}_0 + \mathrm{a}_1\mathrm{X}_{1\mathrm{i}} + \mathrm{a}_2\mathrm{X}_{2\mathrm{i}} \ldots + \mathrm{a}_\mathrm{k}\mathrm{X}_{\mathrm{ki}}.$$

Although it holds that: $\lim_{z_i \to -\infty} P_i = 0$ y $\lim_{z_i \to \infty} P_i = 1$, model (8) is not linear in the explanatory variables, $\mathrm{X}_1, \mathrm{X}_2, \ldots, \mathrm{X}_\mathrm{k}$. To make it linear, after some algebra, we have:

$$\frac{P_t}{1-P_t} = e^{z_t},$$

And by applying logarithms,

$$L_t = \ln\left(\frac{P_t}{1-P_t}\right) = z_t = \mathrm{a}_0 + \mathrm{a}_1\mathrm{X}_{1\mathrm{t}} + \mathrm{a}_2\mathrm{X}_{2\mathrm{t}} \ldots + \mathrm{a}_\mathrm{k}\mathrm{X}_{\mathrm{kt}} \qquad (9)$$

Expression (9) is referred to as the logit model (Gujarati y Porter, 2010). Following the estimations, the marginal effects of $X_1, X_2, \ldots, X_k$ on the estimated probability[4] can be obtained, which will be presented in the results section.

The Story

[4] There are specific commands in any statistical software package that yield the logit model and marginal effects. In particular, we used the Stata 14 package, and we present it in the results section.

This paper builds upon the research conducted by Andrade et al (2025), which analyzes the female labor market insertion decision through a game theory model with asymmetric information. Building on this background, the same methodological approach is adopted to deepen the analysis, this time incorporating the role of parental leave as an additional element in employment decision-making.

In the labor market, firms seek candidates who possess specific competencies and knowledge in certain areas. In this scenario, it is assumed that the applicant meets the organization's requirements of interest. However, given that it is the firm that requires their services, the applicant may establish certain conditions for accepting the job offer, which are not necessarily linked to salary.

For example, the applicant might be interested in knowing whether the firm exhibits a significant gender wage gap. In this regard, they seek to join an organization where such a gap is minimal or practically nonexistent, in order to secure competitive wages and future growth opportunities.

In other words, the worker's interest focuses on verifying whether the firm selects its candidates based on talent, without considering personal characteristics unrelated to competencies, or if, on the contrary, it engages in discriminatory practices. Consequently, the organization seeks to project itself as fair and ideal to the applicant, with the expectation that, in the future, the latter may recommend other qualified professionals to join the firm.

Once the applicant's interest is established, they are aware that there are two types of firms in the market:

Type 1) Firm with a Wage Gap (BS),

Type 2) Firm with No Wage Gap (NBS).

Although the applicant knows the economic conditions, salaries, bonuses, premiums, etc., for working in either of these firms, the applicant does not know whether the firm is of type 1 or type 2.

The applicant's decisions are:

Submit application (PS),

Do not submit application (NPS).

1. Expected benefits, beliefs, and signals

To incorporate the uncertainty arising from the applicant's lack of knowledge regarding the firms, the applicant establishes beliefs to better identify the types of firms. Thus, let:

$U_T()$, the worker's utility according to their strategies: submit application (PS), or do not submit application (NPS);

$P(BS)$ and $P(NBS)$ the subjective beliefs that the worker assigns to facing the different types of firms;

EU_T the worker's expected utility, considering the uncertainty of facing the different types of firms.

Thus, if the worker decides to submit an application, their expected utility will be:

$$EU_T(PS) = P(BS)\, U_T(\mathrm{PS}, \mathrm{BS}) + P(NBS)\, U_T(\mathrm{PS}, \mathrm{NBS}) \qquad (10)$$

Similarly, if the worker decides not to submit an application,

$$EU_T(NPS) = \mathrm{P}(BS)\ U_T(\mathrm{NPS}, \mathrm{BS}) + P(NBS)\ U_T(\mathrm{NPS}, \mathrm{NBS}) \qquad (11)$$

The fact that the worker's beliefs regarding the type of firm they interact with are subjective can lead to losses or an unproductive investment of time. For instance, the worker might refrain from applying to an organization that does not actually have a wage gap (NBS), under the false perception that it does, which would lead them to unnecessarily prolong their job search. Similarly, they might submit an application to a firm that does practice a wage gap, believing the opposite, and consequently experience a decrease in their well-being by joining an organization they did not accurately identify.

To reduce uncertainty and avoid wasting time or resources, the worker requires clear signals from firms that allow them to transform their subjective perceptions into objective beliefs. These signals may include: 1) evidence of new hires of both men and women, 2) the existence of parental leave granted to both genders, 3) the proportion of unionized versus non-unionized employees, and 4) the distribution of managerial positions between men and women, among other indicators.

In particular, we opt for two signals: female labor insertion (ILM) and/or granted parental leave (PPM). Figure 1 details the workers' analysis under uncertainty. Initially, the firm (E) knows whether it is type 1 (BS) or type 2 (NBS); then, the worker receives signals regarding female labor insertion (ILM) or granted parental leave (PPM), observations that allow them to modify their beliefs regarding the firm. Subsequently, the worker makes the decision to submit an application or not. Finally, the utilities are defined.

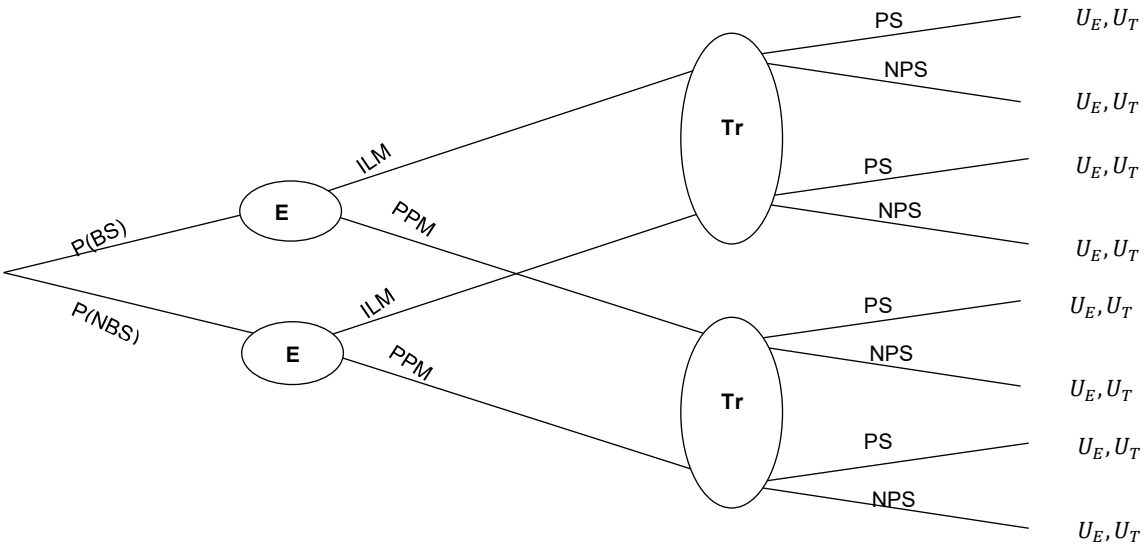

Figure 1. Labor insertion and parental leave in firms as signals for objective beliefs. Source: Own elaboration.

When the worker considers granted parental leave (PPM) as a signal, the expected benefit for the worker when submitting an application is,

$$EU_T(PS) = P(BS|PPM)\ U_T(PS, BS|PPM) + P(NBS|PPM)\ U_T(PS, NBS|PPM) \qquad (12)$$

And the expected benefit when not submitting an application is,

$$EU_T(NPS) = P(BS|PPM)\ U_T(NPS, BS|PPM) + P(NBS|PPM)\ U_T(NPS, NBS|PPM) \qquad (13)$$

In this way, we will find a mechanism that will show when it is better for the worker to submit an application (PS) rather than not doing so (NPS); for which it suffices to establish:

$$EU_T(PS) > EU_T(NPS)$$

To do this, we need to define the utilities according to the different scenarios shown in Figure 1 for the worker.

Construction of payoffs

When a worker faces a firm that might apply a wage gap and chooses to accept employment—knowing, furthermore, that parental leave is available—their utility is,

$$U_T(PS, BS|PPM) = W_b - \alpha + \mathrm{b} - C_L - \mathrm{N} \qquad (14)$$

The above is defined as follows:

W_b : Standard wage offered by a firm with a wage gap.

α : Percentage due to the labor insertion effect.

b: Insurance and/or fringe benefits provided by the firm.

C_L : Cost associated with the work environment.

N : Monthly cost of professional childcare services.

On the other hand,

$$U_T(PS, NBS|PPM) = W_i - C + b + F \qquad (15)$$

Where,

W_i : Ideal wage in a firm with no wage gap

C : Training cost to improve skills

b : Insurance and/or fringe benefits provided by the firm

F : Future growth opportunities that entail a wage increase.

Now, if the worker decides not to submit an application,

$$U_T(NPS, BS|PPM) = -W_b + \beta 2W_i \qquad (16)$$

Given that:

A worker who does not submit an application to a firm with a wage gap would lose the "guaranteed" compensation paid by these types of firms: W_b.

However, the decision not to sign the contract stems from the expectation of aspiring to a better position in the future and earning a higher wage commensurate with what firms with no wage gap pay, in this case: $\beta 2W_i$, where β is the discount factor brought to present value.

Similarly,

$$U_T(NPS, NBS|PPM) = -W_i + \beta 2W_i \qquad (17)$$

Because, in this case, a worker who does not submit an application to a firm with no wage gap would lose the "guaranteed" compensation from these firms: W_i.

Additionally, the reason for not wanting to sign the contract is based on the expectation of aspiring to a better position in the future and earning a higher wage commensurate with what this type of firm pays, yielding a present value payoff of: $\beta 2W_i$, where β is the discount factor brought to present value.

2. Results

An optimal mechanism will be derived to identify the circumstances under which it is advantageous for the worker to apply for a position and those in which it is not; that is, under what conditions applying represents a better decision than abstaining. This mechanism is outlined in the following result:

Result 1.- Suppose workers possess information regarding the provision of parental leave for women (PPM). Then, the worker decides to apply to the firm if and only if the objective belief $P(NBS \mid PPM)$ satisfies the following:

$$P(NBS|PPM) > \frac{2\beta W_i - 2W_b - \mathrm{b} + C_L + \alpha + \mathrm{N}}{2(W_i - W_b) + C_L + F + \alpha + N - C} \qquad (18)$$

Proof. - The worker will apply if and only if the following condition holds:

$$EU_T(Apply) > EU_T(Not \text{ to apply})$$

Where,

$$EU_T(Apply) = P(BS|PPM)\, U_T(PS, BS|PPM) + \mathrm{P}(NBS|PPM)\, U_T(PS, NBS|PPM) = P(BS|PPM)(W_b + \mathrm{b} - C_L - \alpha - \mathrm{N}) + P(NBS|PPM)(W_i + b + F - C) \qquad (19)$$

Where the second equality follows from (13) and (14). Now, since:

$$P(BS|PPM) + P(NBS|PPM) = 1,$$

then (19) becomes,

$$\big(1 - P(NBS|PPM)\big)(W_b + \mathrm{b} - C_L - \alpha - \mathrm{N}) + P(NBS|PPM)(W_i + b + F - C) = P(NBS|PPM)(W_i + \mathrm{b} + \mathrm{F} - \mathrm{C} - W_b - b + C_L + \alpha - N) + W_b + b - C_L - \alpha - \mathrm{N})$$

Therefore,

$$EU_T(Apply) = P(NBS|PPM)(W_i - W_b + C_L + \alpha + F + N - C) + W_b + b - C_L - \alpha - \mathrm{N} \quad (19)$$

On the other hand,

$$EU_T(Not \text{ to apply}) = P(BS|PPM)\, U_T(NPS, BS|PPM) + \mathrm{P}(NBS|PPM)\, U_T(NPS, NBS|PPM) = P(BS|PPM)(-W_b + \beta 2W_i) + P(NBS|PPM)(-W_i + \beta 2W_i)$$

The last equality follows from (15) and (16). Similarly, by complementary probabilities, we have,

$$EU_T(Not \text{ to apply}) = (1 - P(NBS|PPM)(-W_b + \beta 2W_i) + P(NBS|IPPM)(-W_i + \beta 2W_i)$$

$$= P(NBS|PPM)(W_b - W_i) + \beta 2W_i - W_b \qquad (20)$$

From expressions (19) and (20), the worker applies for the job if and only if:

$$P(NBS|PPM) > \frac{2\beta W_i - 2W_b - \mathrm{b} + C_L + \alpha + \mathrm{N}}{2(W_i - W_b) + C_L + F + \alpha + N - C}$$

Construction of the threshold

Based on the definition of the payoffs, numerical values will be assigned to the involved variables, citing the corresponding sources for each parameter used.

W_i : This is the ideal wage in a firm identified as type 2 (NBS). Based on data collected by Hernández (2025), the *Colectivo Vida Digna* argues that for a Mexican family of four to cover its basic needs without luxuries, it requires a monthly income of 25,200 pesos. José Arturo Zapata, CEO of Corporación Zapata and promoter of the *Empresas e Ingreso Digno* initiative, explained that the minimum necessary wage per individual should be around 13,250 pesos per month to ensure decent living conditions. $W_i = 13{,}250$.

W_b : This disparity is exacerbated when observing employment conditions, as 55% of employed women work in the informal sector. This factor, combined with their concentration in specific sectors, perpetuates a 14% wage gap, where women earn an average of 86 pesos for every 100 pesos earned by a man (IMCO, 2026) $W_b = 11{,}395$.

C_L : The work environment, which translates into the cost of psychological therapy. Galindo (2022) notes that, on average, a therapy session in Mexico City ranges between $500 and $2,000; and Sanarai (2023) points out that sessions can be biweekly, monthly, or weekly. An expenditure of $C_L = 2{,}500$ per month was estimated, assuming a median cost and a biweekly frequency.

In Mexico, working mothers experience a significant economic penalty compared to women without children, which translates into earning incomes that are, on average, 14% lower (Villanueva y Lin, 2019). Thus, to obtain the monetary value of α, the effect of parental leave is multiplied by the average wage between W_i and W_b, resulting in $\alpha = 1{,}725$.

b : IMSS contributions are mandatory payments made by the employer to cover the worker's health services, sick leave, occupational risks, disability, daycare, and pensions—an amount that ranges from monthly costs of MXN $2,350 to MXN $2,900, depending on the firm's sector and risk level (Alavez, 2026). $b = 2{,}625$.

N : Monthly cost of professional childcare services in private households. Based on the National Survey of Occupation and Employment by INEGI (2025), the average monthly wage is approximately 5,020 pesos.

F : Future growth opportunities that entail a wage increase. Gamarra (2025) explains that a 30% annual increase guarantees human capital retention. Specifically, we can define this as $F = 0.3W_i$.

C : Training cost to improve skills due to internal competition. Based on the academic offerings of UNAM (2026), the average cost of a diploma course is $32,000 for the entire program. This translates into a monthly value of $C = 5{,}300$.

βW_i: Wage depreciation during the time the worker finds employment[5]. That is, the discount factor brought to present value, resulting in $\beta W_i = 13{,}069$

[5] For this value, the ideal wage was converted to present value using the 0.46% monthly inflation rate from Banco de México (2026), considering a 3-month period, which is the average time it takes a worker to find employment.

Finally, substituting these values into (18) yields,

$$P(NBS|PPM) > \frac{2(13{,}069) - 2(11{,}395) - 2{,}625 + 2{,}500 + 1{,}725 + 5{,}020}{2(13{,}250 - 11{,}395) + 2{,}500 + 3{,}975 + 1{,}725 + 5{,}020 - 5{,}300} = 0.857$$

The objective belief of new female workers is that firms do not exhibit a wage gap, considering the provision of parental leave aimed primarily at women; if this belief exceeds 85.7%, then the workers decide to apply for the position.

Construction of objective beliefs

The purpose of this section is to verify whether the signals considered in Figure 1 are significant in determining the probability that a firm does not exhibit a wage gap (NBS). In this regard, we will derive a logit model as follows,

$$NBS \ = a_0 + a_1 X_{1i} + a_2 X_{2i} + u_i \qquad (21)$$

Where

$$NBS = \begin{cases} 1 \ si \ BSHM_i \leq 0.0996 \\ 0 \ si \ BSHM_i > 0.0996 \end{cases} \qquad (22)$$

Whose estimation is given by,

$$\widehat{NBS} = E(Y|\mathrm{X_{1i}}, \mathrm{X_{2i}})$$

will define the probability that a firm does not exhibit a wage gap between men and women ($BSHM_i$) based on the signals X_{1i} and X_{2i}. Thus, to carry out estimation (21), it will be necessary to define the value of $BSHM_i$, in addition to the threshold of 0.0996. To this end, we consider the following variables:

X_{1i}: female labor insertion in units of 100 ($ILM100$)

X_{2i}: parental leave granted to employed women in units of 100 ($PPM100$)

W_{Hi}: income of men in the various firms where they work, measured in thousands of pesos.

W_{Mi}: income of women in the various firms where they work, measured in thousands of pesos.

labor gap will be calculated using the following expression (González y Munguía, 2025):

$$BSHM_i = \frac{W_{Hi} - W_{Mi}}{W_{Hi}} \qquad (23)$$

To define the dummy variable in (6), we compare the values obtained for $BSHM_i$, expression (23), with the 0.0996 threshold, which is obtained[6] by considering the average wages received in the firms for men and women, that is,

$$\frac{\overline{W_{Hi}} - \overline{W_{Mi}}}{\overline{W_{Hi}}} = 0.0996.$$

The data can be observed in Table 2, from which we obtain the following logit model:

[6] We adopted the methodology for constructing the wage gap according to González y Munguía (2025); however, in general, the wage gap for any economy can be calculated in this manner.

$$\widehat{L_i} = \ln\left(\frac{P_i}{1-P_i}\right) = 0.2278 - 0.0598\mathrm{X}_{1\mathrm{i}} + 0.832\mathrm{X}_{2\mathrm{i}} \qquad (24)$$

$$P_{value} \qquad (0.073) \qquad (0.089)$$

Table 2. Marginal effects for the wage gap in Mexican firms.

Average Wage Gap	Marginal effects		$\boldsymbol{P_{values}}$
Female labor insertion	-0.00984		0.013
Parental leave for women	0.1369		0.003
Marginal effects after logit	Pr(probaceptación) (predict)= 0.7923		
Tests	Wald: p> $\chi^2 = 0.0070$	Pseudo $R^2 = 0.2193$	Specificity and Sensitivity: 64.71

Source: Own elaboration using Stata software for the Logit model shown in (8).

Based on the logit model (24), Table 2 presents the marginal effects, which specifically illustrate the impact of each variable on the probability that a firm does not exhibit a wage gap. Notably, both female labor insertion and the provision of parental leave to women are statistically significant determinants of this probability.

A Pseudo-R^2 value of 0.2193 is considered empirically robust and highly acceptable for predicting human behavior and decision-making in the social sciences. This level of fit is grounded in the criteria established by McFadden (1979), the creator of this indicator, who determined that Pseudo-R^2 values ranging from 0.20 to 0.40 represent an "excellent" fit for probabilistic models.

Furthermore, the signs of the coefficients align with economic intuition: as granted parental leave increases, the average wage of women tends to rise, thereby narrowing the gender wage gap. Specifically, the probability of the absence of a wage gap increases by 13.69%.

Conversely, an increase in female labor insertion is interpreted as having an adverse effect, which is reflected in a lower probability that a firm does not exhibit a wage gap. In this case, this probability decreases by 0.984%.

Regarding statistical diagnostics, we first propose the following hypothesis test based on the Wald test:

H_0: Both coefficients are equal to zero and the variables are not important for the model,

H_1: Both coefficients are different from zero and the variables are important for the model.

Our joint probability indicates that $p > \chi^2 = 0.000$ (see the last row of Figure 2); therefore, we reject H_0, confirming that the variables are jointly significant for the model.

Table 3: Sensitivity and model specification.

Logistic model for DBS

	True		
Classified	D	~D	Total
+	5	4	9
-	8	17	25
Total	13	21	34

Classified + if predictec Pr(D) >= 0.5
True D defined as DBS !=0

Sensitivity	Pr (+ | D)	38.46%
Specificity	Pr (- | ~D)	80.95%
Positive predictive value	Pr (D|+)	55.56%
Negative predictive value	Pr (~D|-)	68.00%
False + rate for true ~D	Pr (+ | ~D)	19.05%
False - rate for true D	Pr (- | D)	61.54%
False + rate for classified +	Pr (~D|+)	44.44%
False - rate for classified -	Pr (D|-)	32.00%
Correctly classified		64.71%

Source: Own elaboration based on the logit model

Regarding the sensitivity and specificity analysis, it can be observed in the upper section of Figure 2 that out of the 13 firms showing signs of a wage gap, the model only identifies 5 of them with this characteristic. In contrast, the model classified 8 firms as not exhibiting a wage gap, when they actually possessed a wage gap greater than the average (expression 6).

Similarly, out of the 21 firms that did not incur a wage gap ($\sim D$), the model classified only 4 of them as exhibiting a wage gap ($+$). Meanwhile, among the firms that did not possess this characteristic, the model correctly classified 17 of them as effectively not exhibiting such a wage gap.

Thus, considering the 5 firms that exhibited a wage gap and were correctly classified by the model, combined with the 17 firms that did not exhibit a wage gap and were classified by the model as not contributing to the wage gap, we obtain the correct classification rate reported in the last row of Figure 2, according to:

$$CC = \frac{(+, D) + (-, \sim D)}{34\ cases} = \frac{5 + 17}{34} = 0.6470$$

This demonstrates a highly accurate classification by the model according to the benchmarks of Hosmer and Lemeshow (2000). That is, the model significantly discriminated incorrect data that could be mistaken for correct and discriminated correct data that could be mistaken for incorrect.

Finally, the primary focus of this analysis lies in determining the objective belief: $P(NBS \mid PPM)$, which is obtained from the logit model by isolating P_i from the equation and substituting $\widehat{L_\iota}$, that is,

$$\widehat{L_\iota} = \ln\left(\frac{P_i}{1-P_i}\right) \qquad (24)$$

Isolating P_i we obtain:

$$P_i = \frac{e^{\widehat{L_\iota}}}{1+e^{\widehat{L_\iota}}}$$

$$P_i = \frac{1}{1+e^{-\widehat{L_\iota}}} \qquad (25)$$

Substituting $\widehat{L_\iota}$ into equation (25),

$$P_i = \frac{1}{1+e^{-(0.2278-0.0598\mathrm{X_{1i}}+0.832\mathrm{X_{2i}})}}$$

To isolate the effect of parental leave on the objective belief, the female labor insertion variable is held constant at its sample mean value (39.83), thereby calculating the conditional probability $P(NWG \mid PPM)$ as follows:

$$P(\,NBS \mid PPM\,) = \frac{1}{1+e^{-\widehat{L_\iota}}} = \frac{1}{1+e^{-(0.2278-0.0598(39.83)+0.832\mathrm{X_{2i}})}}$$

And by considering the value of $PPM = X_{2i}$ for each of the $i = 1,2,3,\ldots,34$ firms, the decision to accept employment or not at each firm is determined according to:

$$P(NBS|PPM) > 0.857$$

This decision is shown in Table 4.

Table 4.
Real and constructed data for objective probability.

Firm	Wage	Men's Wage	Women's Wage	PPM 100	P(NBS|PPM)	Threshold	Decision
GM	10473	10476	10466	2.41	0.46284	0.857	Do not submit application
Coca	11512	11566	11230	3.63	0.70393	0.857	Do not submit application
Bimbo	12676	13049	11353	9.82	0.99756	0.857	Submit application
Industria Peñoles	20995	21005	20933	1.14	0.23048	0.857	Do not submit application
Genomma Lab	13908	15988	11512	0.13	0.11446	0.857	Do not submit application
Femsa	13371	13513	13163	45.96	1	0.857	Submit application
El Puerto de Liverpool	16640	16919	16463	5.85	0.93779	0.857	Submit application

Walmart	7870	7874	7866	14.62	0.99995	0.857	Submit application
Banorte	11049	11521	10396	4.62	0.84419	0.857	Do not submit application
Grupo BMV	9817	10864	8770	0.05	0.10789	0.857	Do not submit application
ALFA	14895	15587	13767	3.9	0.74852	0.857	Do not submit application
Grupo Herdez	9411	9432	9385	0.9	0.19698	0.857	Do not submit application
Banco del Bajío	15546	17188	14119	1.7	0.32308	0.857	Do not submit application
Santander	19400	19446	19361	2.13	0.40567	0.857	Do not submit application
Arca Continental	13139	13193	12750	5.1	0.88984	0.857	Submit application
Chedraui	8439	9356	7425	6.04	0.94640	0.857	Submit application
Grupo Rotoplas	8413	9308	7517	0.21	0.12139	0.857	Do not submit application
Alsea	10355	11546	9135	6.53	0.96369	0.857	Contratarse
Qualitas	9904	10285	9393	0.97	0.20636	0.857	Do not submit application
Becle	10104	10193	9801	0.57	0.15712	0.857	Do not submit application
BBVA	11861	11825	11896	8.04	0.98938	0.857	Submit application
Citibanamex	6943	7174	6726	5.53	0.92033	0.857	Submit application
Grupo Lamosa	12008	12522	9633	0	0.10395	0.857	Do not submit application
FUNO	13590	14231	12190	0.05	0.10789	0.857	Do not submit application
Axtel	9336	9540	8758	0.23	0.12317	0.857	Do not submit application
Elektra	8317	9065	7195	4.57	0.83864	0.857	Do not submit application
Cemex	11764	11935	10753	1.33	0.25971	0.857	Do not submit application
Fibra Inn	13378	13887	12914	0.01	0.10473	0.857	Do not submit application

Fibra Hotel	11808	12028	11319	0	0.10395	0.857	Do not submit application
Fibra Danhos	14950	15247	14521	0.05	0.10789	0.857	Do not submit application
Vasconia	9942	10756	8274	0.12	0.11362	0.857	Do not submit application
Vesta	10304	11620	8715	0.01	0.10473	0.857	Do not submit application
Heineken	11378	11457	11016	1.29	0.25336	0.857	Do not submit application
Sigma	9544	9909	9018	5.29	0.90441	0.857	Submit application

Source: Own elaboration.

Discussion of results

The results of this research, in line with Andrade et al. (2025), show that although wages and compensation are important factors for the labor market insertion of young people, there are also structural elements that influence the conditions of hiring, retention, and professional development, especially for women. In this regard, the female labor insertion decision does not depend exclusively on salary, but also on signals associated with corporate social responsibility. In the previous study, female labor insertion was identified as a mechanism that could modify the perception of the existence of wage gaps; however, this signal proved limited due to the persistence of incomplete information. In contrast, the findings of the present work suggest that parental leave constitutes a more specific and observable signal regarding the actual conditions of equity within organizations, standing out alongside the gender wage gap as key variables for understanding the persistence of inequalities in the labor market.

In this sense, the meta-analysis by Konrad et al. (2000) is relevant, as it demonstrates that the differences between men and women regarding their job preferences are small and largely reflect gender stereotypes. Furthermore, the study notes that women's career aspirations increase when they perceive fewer barriers to opportunity. This challenges the idea that the wage gap is explained by individual decisions or lower female ambition, reinforcing the notion that it is a structural problem.

In Mexico, this inequality clearly manifests in discriminatory practices linked to motherhood. According to INEGI (2016), one in eight women who have ever worked reported having faced pregnancy discrimination, whether through the requirement of non-pregnancy certificates, wage reductions, contract non-renewal, or even dismissal. Added to this is data from CONAPRED (2023), which shows that between 2012 and 2020, 2,925 case files were opened for alleged acts of discrimination against women, of which 65% occurred in the workplace, with pregnancy being one of the primary causes.

Consequently, parental leave, far from being neutral, can reinforce these inequalities when its use is predominantly concentrated among women. As they are typically the ones who take more leave time for childcare, they face interruptions in their professional trajectories, lower accumulated income, and fewer promotion opportunities. These gaps in leave utilization are driven not only by the structure of leave systems but also by social norms and gender stereotypes that discourage men's participation in childcare.

Nevertheless, parental leave also has the potential to become an effective tool for reducing the wage gap if designed appropriately. When policies include incentives for fathers' participation—such as well-

paid, mandatory, or non-transferable leave—a more equitable distribution of care is promoted. This contributes to reducing women's employment interruptions and, consequently, to closing employment and income gaps.

Conclusions

An analysis of the wage gap was conducted using data from 34 firms, with the purpose of identifying the conditions associated with this issue that must be considered to attract and guide young talent in their labor market entry. To this end, a methodology based on game theory under asymmetric information was employed, alongside a logit model that allowed for the incorporation of the most relevant signals to distinguish firms that do not exhibit a wide wage gap. From this, a mechanism was derived that can support applicants in making socially responsible employment decisions.

Among the main contributions of this analysis is the incorporation of variables such as female labor force participation and parental leave as useful signals to more accurately identify firms that reproduce gender wage inequalities to a lesser extent. In this regard, the model not only offers a tool to guide recent graduates in choosing the firm where they wish to work, but it also proposes a way to understand the wage gap from a broader perspective, incorporating elements of corporate social responsibility in addition to strictly quantitative indicators.

Thus, the utility of the study transcends individual decision-making, as it also provides criteria that may be relevant for the design of public policies and institutional strategies aimed at greater labor equity. Rather than being limited to measuring wage differences in numerical terms, this approach highlights the structural and social conditions that influence their persistence, which can help authorities and firms promote solutions that are not only efficient but also socially optimal.

In conclusion, parental leave for women is identified in this research as a relevant signal of a lower probability that a firm exhibits a wide wage gap. The results suggest that firms offering this type of benefit reflect better conditions of labor equity and a lower propensity to reproduce gender wage inequalities. In this sense, parental leave not only constitutes support for work-life balance but also serves as an indicator of corporate social responsibility that can guide young people's decisions when choosing where to work. Therefore, its inclusion and strengthening within labor policies is fundamental for advancing toward a more equitable and inclusive labor market.

In summary, this study does not incorporate the firm's strategic response; therefore, its results cannot be interpreted as a search and matching equilibrium in the labor market. Furthermore, the sample used (34 firms) is relatively small, which restricts the generalization of the findings. A possible extension would consist of modeling the firm's payoffs and deriving, from them, its best responses. This would make it possible to close the model within a Bayesian game framework and present the results as a Bayesian Nash equilibrium, a line of analysis reserved for future research.

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