Appendix (For Online Publication)

1 Template for the CV of accountants of good quality

[Prénom] Haddad

Tél : [numéro de téléphone]

[Numéro de rue]

[prénom].haddad1988@gmail.com

[Code postal et ville]

Né[e] le 21/03/1988 à Beyrouth (Liban)

Permis B

Nationalité : Française (acquise en 2008)

Célibataire

COMPTABLE

Compétences professionnelles

Comptabilité unique:

Enregistrement des opérations courantes, suivi et prévision de trésorerie, production des situations comptables mensuelles et trimestrielles, réalisation des opérations de clôture et établissement de la liasse fiscale.

Comptabilité clients:

Facturation du client, enregistrement des règlements, traitement de la TVA, relance des clients, préparation des dossiers contentieux en cas d'échec du recouvrement amiable, reporting vers la comptabilité générale.

Comptabilité fournisseurs:

Enregistrement des opérations d'achat, paiement des fournisseurs, suivi des litiges, traitement de la TVA.

Expériences professionnelles

01/12 - 03/13 (CDD, 15 mois): Comptable unique - Reor (94, Cachan) - 22 salariés

07/10 - 06/11 (CDD, 12 mois): Comptable clients - Marchal Technologies (78, Plaisir) - 3600 salariés

09/08 - 12/09 (CDD, 16 mois): Comptable fournisseurs - Paris Habitat OPH (75, Paris) - 2800 salariés

Formation

2008: BTS CGO (Comptabilité et Gestion des Organisations), Lycée Emile Dubois (Paris)

2006: Baccalauréat STG (Science et Technologies de la Gestion), Lycée Emile Dubois (Paris)

2003: Diplôme du Brevet, collège privé ["catholique" pour les chrétiens et "musulman" pour les musulmans] bilingue

français-arabe ["Notre Dame de Nazareth" pour les chrétiens et "Amilieh" pour les musulmans] (Beyrouth)

Informatique

Pack Microsoft Office: Word, Excel, Powerpoint

Logiciel de comptabilité, paie et gestion (niveau intermédiaire): SAGE

Langues étrangères

Anglais: débutant[e] (lu + ; écrit + ; parlé +)

[pour les chrétiens et les musulmans:] Arabe: langue maternelle (lu +++ ; écrit +++ ; parlé +++)

[pour les juifs:] Hébreu et Arabe: langues maternelles (Hébreu: parlé +++; Arabe: lu +++; écrit +++; parlé +++)

Centres d'intérêt

Encadrement de jeunes à l'association ["catholique de scoutisme "Scouts et Guides de France"" pour les chrétiens religieux; "juive de scoutisme "Eclaireuses éclaireurs israélites de France"" pour les juifs religieux; "musulmane de scoutisme "Scouts musulmans de France"" pour les musulmans religieux; "laïque de scoutisme "Eclaireuses éclaireurs de France"" pour les non religieux] Sudoku

2 Template for the letter of application of accountants of good quality

[Prénom] Haddad

[Numéro de rue]
[Code Postal et ville]

Tél : [numéro de téléphone] [prénom].haddad1988@gmail.com

[Ville], [la date du jour]

Madame, Monsieur,

Votre offre n° XXX parue ce jour sur le site de Pôle Emploi a retenu toute mon attention.

Titulaire d'un BTS Comptabilité et Gestion des Organisations, j'ai développé, au cours de mes cinq années d'expérience, de solides compétences dans les différentes spécialités du métier de comptable : comptabilité unique, comptabilité clients et comptabilité fournisseurs.

En plus de la rigueur et de la maîtrise technique, ce parcours professionnel m'a permis d'acquérir d'excellentes capacités de communication avec les clients mais aussi avec les différents services des entreprises dans lesquelles j'ai évolué.

Je tiens ici à préciser que, bien que je sois né[e] Libanais[e] de parents libanais, je maîtrise parfaitement le français, ayant suivi ma scolarité au Liban jusqu'à mon arrivée en France (au début du lycée) dans des établissements bilingues français-arabe. Je dispose par ailleurs de la nationalité française depuis 2008.

Je souhaite mettre mes compétences au service de votre entreprise et me tiens à votre disposition pour un entretien.

Je vous prie d'agréer, Madame, Monsieur, l'expression de mes salutations distinguées.

[Prénom] Haddad

3 Content of the follow-up survey

1. Avez-vous des missions de recrutement dans le cadre de votre travail?

[Oui, très souvent/Oui, assez souvent/Non, rarement/Non, très rarement/Non, jamais]

Do you have recruitment missions as part of your job?

[Yes, very often/Yes, quite often/No, rarely/No, very rarely/No, never]

2. Une organisation du secteur public est détenue entièrement ou à plus de 50% par les autorités publiques. L'établissement dans lequel vous travaillez appartient-il au secteur privé ou au secteur public?

[Secteur privé/Secteur public]

A public sector organization is wholly or more than 50% owned by public authorities. Is the establishment in which you work owned by the private sector or the public sector?

[Private sector/Public sector]

3. A quel secteur d'activité votre établissement appartient-il?

[Secteur primaire/Secteur secondaire/Secteur tertiaire]

Which sector of activity does your establishment belong to?

[Primary sector/Secondary sector/Tertiary sector]

4. Approximativement, combien d'employés travaillent dans votre établissement?

[Moins de 10 employés/Entre 10 et 49 employés/Entre 50 et 249 employés/Entre 250 et 4999 employés/Plus de 5000 employés]

Approximately, how many employees work in your establishment?

[Less than 10 employees/Between 10 and 49 employees/Between 50 and 249 employees/Between 250 and 4999 employees/More than 5000 employees]

5. Dans quel département français est localisé votre établissement?

In which French department is your establishment located?

6. Un article publié en 2016 dans le magazine Forbes conseille aux candidats qui ont été ou sont encore impliqués dans une association de scoutisme de le mentionner dans leur CV. Que pensez-vous de ce conseil?

[Ce conseil me semble très mauvais/Ce conseil me semble assez mauvais/Ce conseil me semble assez bon/Ce conseil me semble très bon/Je ne sais pas]

An article published in 2016 in Forbes magazine advises candidates who have been or are still involved in a Scouting association to mention it in their CV. What do you think of this advice?

[This advice seems very bad to me/This advice seems pretty bad to me/This advice seems pretty good to me/This advice seems very good to me/I do not know]

7. Imaginez un candidat qui mentionne dans son CV qu'il encadre des jeunes à "l'association catholique de scoutisme Scouts et Guides de France". Quelle est selon vous l'importance de la religion pour ce candidat?

[L'importance de la religion pour ce candidat est très faible/L'importance de la religion pour ce candidat est assez faible/L'importance de la religion pour ce candidat est assez forte/L'importance de la religion pour ce candidat est très forte/Je ne sais pas]

Imagine a candidate who mentions in his/her CV that he/she trains young people in "the Catholic Scouting association Scouts and Guides of France". What do you think is the importance of religion for this candidate?

[The importance of religion for this candidate is very little/The importance of religion for this candidate is rather little/The importance of religion for this candidate is rather high/The importance of religion for this candidate is very high/I do not know]

8. Imaginez un candidat qui mentionne dans son CV qu'il encadre des jeunes à "l'association musulmane de scoutisme Scouts musulmans de France". Quelle est selon vous l'importance de la religion pour ce candidat?

[L'importance de la religion pour ce candidat est très faible/L'importance de la religion pour ce candidat est assez faible/L'importance de la religion pour ce candidat est assez forte/L'importance de la religion pour ce candidat est très forte/Je ne sais pas]

Imagine a candidate who mentions in his/her CV that he/she trains young people in "the Muslim Scouting association Muslim Scouts of France". What do you think is the importance of religion for this candidate?

[The importance of religion for this candidate is very little/The importance of religion for this candidate is rather little/The importance of religion for this candidate is rather high/The importance of religion for this candidate is very high/I do not know]

9. Imaginez un candidat qui mentionne dans son CV qu'il encadre des jeunes à "l'association juive de scoutisme Eclaireuses éclaireurs israélites de France". Quelle est selon vous l'importance de la religion pour ce candidat?

[L'importance de la religion pour ce candidat est très faible/L'importance de la religion pour ce candidat est assez faible/L'importance de la religion pour ce candidat est assez forte/L'importance de la religion pour ce candidat est très forte/Je ne sais pas]

Imagine a candidate who mentions in his/her CV that he/she trains young people in "the Jewish Scouting association Israelite Girl and Boy Scouts of France". What do you think is the importance of religion for this candidate?

[The importance of religion for this candidate is very little/The importance of religion for this candidate is rather little/The importance of religion for this candidate is rather high/The importance of religion for this candidate is very high/I do not know]

10. Imaginez un candidat qui mentionne dans son CV qu'il encadre des jeunes à "l'association laïque de scoutisme Eclaireuses éclaireurs de France". Quelle est selon vous l'importance de la religion pour ce candidat?

[L'importance de la religion pour ce candidat est très faible/L'importance de la religion pour ce candidat est assez faible/L'importance de la religion pour ce candidat est assez forte/L'importance de la religion pour ce candidat est très forte/Je ne sais pas]

Imagine a candidate who mentions in his/her CV that he/she trains young people in "the la" Scouting association Girl and Boy Scouts of France". What do you think is the importance of religion for this candidate?

[The importance of religion for this candidate is very little/The importance of religion for this candidate is rather little/The importance of religion for this candidate is rather high/The importance of religion for this candidate is very high/I do not know]

11. Imaginez un candidat originaire du Liban. Seriez-vous surpris(e) que ce candidat soit de culture: (i) chrétienne; (ii) musulmane; (iii) juive; (iv) bouddhiste; (v) hindoue; (vi) animiste?

[Non, pas du tout/Non, pas vraiment/Oui, plutôt/Oui, tout à fait/Je ne sais pas]

Imagine a job applicant from Lebanon. Would you be surprised if this candidate was of (i) Christian inherited affiliation; (ii) Muslim inherited affiliation; (iii) Jewish inherited affiliation; (iv) Buddhist inherited affiliation; (v) Hindu inherited affiliation; (vi) Animist inherited affiliation?

[No, not at all/More likely not/More likely yes/Yes, absolutely/I do not know]

4 Heterogeneous effects by job, firm and region characteristics

Tables A1 to A3 analyse whether the "Muslim vs Christian inherited affiliation" effect varies by job, firm and region characteristics respectively. These tables rely on the following linear probability model:

$$y_{i,a} = \beta_0 + \beta_1 1^M(i) + \beta_2 1^M(i) \times x_a^k + \beta_3 1^R(i) + \beta_4 1^M(i) + \beta_5 1^o(i) + \mathbf{X}_a \mathbf{\Gamma}'_a + \epsilon_{i,a}$$
(A1)

where k = j in Table A1 (heterogeneous effects by job characteristics), k = f in Table A2 (heterogeneous effects by firm characteristics), and k = r in Table A3 (heterogeneous effects by region characteristics).

4.1 Heterogeneous effects by job characteristics

Does anti-Muslim discrimination vary with the level of responsibility attached to the job the candidates apply for? Panel A of Table A1 begins an investigation of this question by estimating Equation (A1): the "Muslim vs Christian inherited affiliation" dummy is interacted with whether the candidate applies to an accountant job, as opposed to an accounting clerk job. Panel A reveals anti-Muslim discrimination both when applicants apply as accounting clerks and accountants, although it is stronger in the latter case: the statistically significant negative difference in callback rates between Muslim and Christian candidates decreases from -4.5 percentage points among accounting clerks to -8.8 percentage points among accountants, an effect that is statistically significant at the 95% confidence level (see the coefficient on row (2) of Panel A). Anti-Muslim discrimination therefore appears robust to focusing on low-responsibility (accounting clerks) as well as middle-responsibility jobs (accountants). However, these findings are only preliminary. Further research is needed to more thoroughly analyse how anti-Muslim discrimination varies across low-, middle-and even high-responsibility jobs (e.g. accounting managers).

Panel B of Table A1 tests for variation in anti-Muslim discrimination along the length of the job contract. There is the possibility that recruiters take less risk, and so discriminate more, when the hire is for an open-ended term. But this surmise is not confirmed: applicants of Muslim inherited affiliation are as likely to be discriminated against for fixed-term contracts as for open-ended contracts. This result might flow from fixed-term contracts being too long already for recruiters to give up statistical discrimination, with a median duration equal to 5 months. Unfortunately, it is not possible to test for a decrease in anti-Muslim discrimination for contracts that do not exceed a few days since such work arrangements concern only a handful of job ads.

4.2 Heterogeneous effects by firm characteristics

Table A2 reports no variation in anti-Muslim discrimination across the private, public and non-profit sectors, or across the primary, secondary and tertiary sectors. Nor does it identify heterogeneous effects along firm size. But these results may flow from the sample's imbalance along firm characteristics. As already noted, firms are chiefly from the private and tertiary sectors, and with less than 250 employees (see Table 1).

4.3 Heterogeneous effects by region characteristics

Table A3 tests for variation in the "Muslim vs Christian inherited affiliation" effect by region characteristics, i.e. unemployment rate, support for the Front National and the share of Muslims.

Unemployment rate Hiring discrimination should be less costly to recruiters when unemployment rises. As explained by Biddle and Hamermesch (2013), an increasing ratio of job seekers to vacancies should give employers more scope to include discriminatory behaviors. One penalty of discriminating does indeed consist in the opportunity cost of the longer expected wait until an acceptable worker arrives, and this cost decreases with unemployment, in particular due to the higher arrival rate of workers at vacancies. Baert et al. (2015) provide empirical support for this mechanism. Relying on a correspondence study, they find that ethnic-based hiring discrimination decreases with labor market tightness. Panel A of Table A3 that investigates whether applicants of Muslim inherited affiliation are more discriminated against in regions where unemployment is higher provides only weak support to these findings. Muslims are not discriminated against in regions with no unemployment (see the coefficient on row (1)), but they are in regions that show the maximum level

(14.6%) of unemployment rate (see the Wald test at the bottom of Panel A). The negative coefficient of the interaction term between being of Muslim (vs Christian) inherited affiliation and the unemployment rate is not statistically significant however.

Support for the Front National Does anti-Muslim discrimination vary with the vote share of the Front National during the first round of the 2012 French presidential election? Since being elected president of her party on 16 January 2011, Marine Le Pen has adopted an unambiguously anti-Muslim discourse. In her speech upon becoming leader, she "let it be understood that Europe and France were at risk of turning into 'caliphates', in other words territories subject to the spiritual and temporal power of Islam... The Front National now perceives immigration primarily through the filter of religious radicalization." (Perrineau (2014), p 98). We therefore expect a stronger Muslim penalty in regions that show a higher political support for the Front National. Panel B of Table A3 again provides only weak support to this intuition. Muslims are not discriminated against in regions with no political support for the Front National (see the coefficient on row (1)), but they are in regions where this support reaches its maximum value (25.0%) (see the Wald test at the bottom of Panel B). The negative coefficient of the interaction term between being of Muslim (vs Christian) inherited affiliation and the vote share of National Front is not statistically significant however.

Share of Muslims Anti-Muslim discrimination is supposed to vary with the local share of Muslims. This relationship may be negative. Intergroup contact theory indeed predicts that an increase in the relative number of Muslims provides contact opportunities with them, which in turn attenuates anti-Muslim discrimination (Allport (1954)). Moreover, individuals who harbour anti-Muslim sentiments are unlikely to choose to live in areas with a large proportion of Muslims (see Alesina, Baqir and Easterly (1999) and Bayer and McMillan (2012) for a discussion of this Tiebout-like sorting). But the correlation between anti-Muslim discrimination and the local share of Muslims may also be positive. Group threat theory predicts that an increase in the relative number of Muslims generates anti-Muslim discrimination because of the perception by the dominant group of a threat to their cultural integrity and economic prosperity (Blalock (1967); see also Halla, Wagner and Zweimüller (2017) for recent empirical evidence). Additionally, an increase in the relative number of Muslims may undermine their incentives to adhere to secular laws (and, hence, feed statistical anti-Muslim discrimination), either as a response to anti-Muslim hostility if group threat theory is at work (Gould and Klor (2016)) and/or because their size allows for their isolation from society.

Only a few studies have analyzed the relationship between attitudes and behaviors toward Muslims and the local share of Muslims. Survey-based evidence points to an increase in anti-Muslim sentiment in geographic areas where the proportion of Muslims is larger. Bowyer (2009) shows that residential proximity in the UK to Pakistanis and Bangladeshis, who are primarily Muslim, is associated with more negative attitudes toward them. Similarly, relying on survey data, Savelkoul et al. (2011) find that the local share of Muslims is related to anti-Muslim attitudes in Dutch citizens with no recent immigrant background. Adida, Laitin and Valfort (2016) confirm these preliminary findings by relying on behavioral games. These games involve French persons with no recent immigrant background and Christians and Muslims immigrants of the same country of origin (Senegal). They show that French participants become less altruistic in their interactions with Muslims when the proportion of Muslims in the game session increases. By contrast, an increase in the proportion of Christians does not affect the manner in which they are dealt with by the same French persons.

Panel C of Table A3 confirms these "Hortefeux effects". Muslims and Christians are treated on a level playing field in regions with no Muslims (see the coefficient on row (1)). But their callback rate endures a statistically significant decline following an increase in the proportion of Muslims at the regional level (see the coefficient on row (2)). As is apparent in Panel D of Table A3, these results are fairly robust to an alternative measure of the local share of Muslims: the proportion of immigrants from the main Muslimmajority countries of origin (Algeria, Morocco, Tunisia and Turkey). The coefficient of the interaction term between this alternative measure and being of Muslim (vs Christian) inherited affiliation is negative and very close to statistical significance, with a p-value equal to 0.104.

Table A1: Heterogeneity of the "Muslim vs Christian inherited affiliation" effect, by job characteristics: OLS analysis

 (1) Muslim (vs Christian) inherited affiliation (2) Muslim (vs Christian) inherited affiliation × Accountant (vs accounting clerk) job (3) Accountant (vs accounting clerk) job 	Panel A: Accountant (vs accounting clerk) job -0.045** (0.018) -0.043** (0.019) 0.037** (0.016)
R^2 Observations	$0.051 \\ 3,321$
(1) Muslim (vs Christian) inherited affiliation	Panel B: CDI (vs CDD) -0.082*** (0.022)
(2) Muslim (vs Christian) inherited affiliation \times CDI (vs CDD)	$\stackrel{ ilde{}}{0}.027\stackrel{ ilde{}}{}$
(3) CDI (vs CDD)	(0.023) $-0.068***$ (0.020)
R^2 Observations	$0.051 \\ 3,321$
Control for: "Religiosity" treatment "Gender" treatment" "Quality" treatment" Other job characteristics Firm characteristics Month fixed effects Region fixed effects	All panels

Table A2: Heterogeneity of the "Muslim vs Christian inherited affiliation" effect, by firm characteristics: OLS analysis

	Panel A: Private/non-profit (vs public) sector
(1) Muslim (vs Christian) inherited affiliation	-0.059 (0.053)
(2) Muslim (vs Christian) inherited affiliation × Private (vs public) sector	-0.009 (0.055)
(3) Muslim (vs Christian) inherited affiliation × Non-profit (vs public) sector	0.007 (0.071)
(4) Private (vs public) sector	-0.053 (0.036)
(5) Non-profit (vs public) sector	0.015 (0.045)
$ m R^2$	0.051
Observations	3,321
	Panel B: Primary/tertiary (vs secondary) sector
(1) Muslim (vs Christian) inherited affiliation	-0.095* (0.049)
(2) Muslim (vs Christian) inherited affiliation × Primary (vs secondary) sector	$0.030 \ (0.150)$
(3) Muslim (vs Christian) inherited affiliation × Tertiary (vs secondary) sector	$0.031 \ (0.053)$
(4) Primary (vs secondary) sector	-0.062(0.113)
(5) Primary (vs tertiary) sector	-0.020(0.037)
$ m R^2$	0.051
Observations	3,321
	Panel C: Less/more than 250 employees (vs unknown)
(1) Muslim (vs Christian) inherited affiliation	-0.112*** (0.033)
(2) Muslim (vs Christian) inherited affiliation \times Less than 250 employees (vs unknown)	$0.054 \ (0.035)$
(3) Muslim (vs Christian) inherited affiliation \times More than 250 employees (vs unknown)	$0.023 \; (0.067)$
(4) Less than 250 employees (vs unknown)	-0.039 (0.031)
(5) More than 250 employees (vs unknown)	$-0.062 \ (0.057)$
$ m R^2$	0.051
Observations	3,321
Control for:	
"Religiosity" treatment	All panels
"Gender" treatment"	All panels
"Quality" treatment"	All panels
Job characteristics	All panels
Other firm characteristics	All panels
Month fixed effects	All panels
Region fixed effects	All panels

Table A3: Heterogeneity of the "Muslim vs Christian inherited affiliation" effect, by region characteristics: OLS analysis

	Danal A. Unampleyment note
(1) Muslim (vs Christian) inherited affiliation	Panel A: Unemployment rate -0.024
(1) Mushin (vs Christian) inherited affination	
(0) M. 1: ((21 : 1: 1 : 1 (21: 1: 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(0.087)
(2) Muslim (vs Christian) inherited affiliation \times Unemployment rate	-0.441
	(0.826)
P-value of the Wald test: $(1)+0.146 \times (2) = 0$.025**
\mathbb{R}^2	0.051
Observations	3,321
	Panel B: Vote share of National Front
(1) Muslim (vs Christian) inherited affiliation	-0.052
	(0.073)
(2) Muslim (vs Christian) inherited affiliation × Vote share of National Front	-0.082
	(0.383)
P-value of the Wald test: $(1)+0.250\times(2)=0$.016**
$ m R^2$	0.051
Observations	3,321
V 4442 - 1444 -	Panel C: Share of Muslims
(1) Muslim (vs Christian) inherited affiliation	0.031
(1) Pradim (10 Circulation) innervola dimension	(0.076)
(2) Muslim (vs Christian) inherited affiliation × Share of Muslims	-2.004*
(2) Mushin (vs Christian) inherited anniation × share of Mushins	(1.148)
\mathbb{R}^2	0.052
Observations	3,321
Observations	
(1) Mli (Cli-ti) ilitlfili-ti	Panel D: Share of immigrants from North Africa/Turkey
(1) Muslim (vs Christian) inherited affiliation	0.028
(a) M 1: (C1 :::) : 1 :: 1 (C1::: C1	(0.076)
(2) Muslim (vs Christian) inherited affiliation × Share of immigrants from North Africa/Turkey	-1.424 (p-value: .104)
T. 2	(0.867)
\mathbb{R}^2	0.052
Observations	3,321
Control for:	
"Religiosity", "Gender" and "Quality" treatments	All panels
Job characteristics	All panels
Firm characteristics	All panels
Month fixed effects	All panels
Region fixed effects	All panels
Note The description of the state of the sta	

Note: The dependent variable is the probability of receiving a positive callback from the recruiter. Standard errors between parentheses are clustered at the département level. *, ** and *** indicate statistical significance at the 90%, 95% and 99% confidence levels respectively. To take into account that Muslims may sort into regions depending on the local level of anti-Muslim prejudice, the interaction term between "Muslim (vs Christian) inherited affiliation" and "Vote share of National Front" is introduced among the controls of Panels C and D.

5 Robustness checks

This section implements four types of robustness checks. First, it tests the robustness of the main results to alternative measures of the callback rate. It also explores whether the religiosity premium for Christians and religiosity penalty for Muslims hold with an alternative measure of religiosity. Additionally, it investigates whether anti-Muslim discrimination is robust to taking into account the possibility that recruiters hold different beliefs not only on the mean but also on the variance of Christians' and Muslims' unobserved productivity (Heckman and Siegelman (1993) and Neumark (2012)). Finally, it investigates whether Muslims are discriminated against due to their affiliation to Islam or simply due to their religious minority status.

5.1 Alternative measures of the callback rate

Thus far, the probability of receiving a positive callback from recruiters is defined as taking the value 1 if the recruiters contact the fictitious job candidates by phone and/or email in order to invite them to a job interview or collect more information about their application. It is equal to 0 if the recruiters contact the candidates to turn down their application or if the recruiters do not contact the candidates at all. As has already been stressed, recruiters typically express their interest in the candidates' applications when they contact them to learn more about the application. There would seem to be no reason, therefore, to view this type of answer as negative.

Yet, Table A4 reports the OLS estimates of Equations (1) and (2) when this outcome is not considered as (fully) positive anymore. More precisely, Table A4 focuses on two alternative measures of the callback rate. The first alternative measure takes the value 1 if the recruiters contact the fictitious job candidates by phone and/or email in order to invite them to a job interview, and 0 otherwise. The second alternative measure is categorical: it takes the value 1 if the recruiters contact the candidates to turn down their application or if the recruiters do not contact the candidates at all, the value 2 if the recruiters contact the candidates to collect more information about their application, and the value 3 if the recruiters contact the candidates by phone and/or email in order to invite them to a job interview.

< Table A4 about here >

Table A4 reveals that the main results are fully robust to these alternative measures of the callback rate. The only exception is the coefficient on row (3) in Panel C concerning the first alternative measure of the callback rate. This coefficient estimates the religiosity effect for religious applicants of Christian inherited affiliation. While it is still positive, it loses statistical significance as compared to an approach that relies on the original measure, or on the second alternative measure of the callback rate. Yet, a decomposition by gender of candidates similar to that performed in Tables 4a and 4b reveals that all the results from these tables hold. (Results available upon request.) Notably, the "religiosity premium" for Christian women of good quality and for Christian men of outstanding quality remains unchanged.

5.2 An alternative measure of religiosity

Religiosity has an asymmetric impact on the callback rate of Muslim and Christian applicants: it is detrimental to ordinary Muslims (a result that remains statistically significant when one focuses on ordinary Muslim men) but it boosts the probability of a positive callback for ordinary Christian women and outstanding Christian men. This section tests the robustness of these findings with an alternative measure of religiosity.

More precisely, it compares the callback rates of applicants of Christian and Muslim inherited affiliation, depending on whether they bear a typical Christian or Muslim first name, or a Christian first name compatible with a Muslim inherited affiliation (i.e. that can be borne by Muslims in France without compromising their Muslim identity).² This first name is "Adam" for the men and "Myriam" for the women. Although these first names do not conflict with a Muslim inherited affiliation, they are likely perceived as signalling lower religiosity than typical Muslim first names. However, for the sake of this robustness check, it is critical that they be perceived as signalling lower religiosity among Christian applicants as well. Ensuring that their frequency in the French population is lower than the frequency of the typical Christian first names used in the experiment is therefore important. Unfortunately, it is not possible to meet this requirement for Christian female first names. According to the INSEE Name Frequency Dataset, "Adam" is much less frequent than "Michel" in France. But "Myriam" is nearly as common as "Nathalie". The robustness check below therefore does not allow testing the robustness of the religiosity premium for Christian women.

To avoid lengthening the period over which this correspondence study unfolds, applications endowed with the first name "Adam" or "Myriam" were created for only one type of applications picked at random, among the four possible types defined by religiosity and quality:³ religious applications of outstanding quality. To be sure, identifying the religiosity penalty with respect to Muslim *outstanding* candidates constitutes

a challenge since these candidates are not penalized in the main findings. Yet, to the extent that the alternative signal of religiosity is more public than the original one (and is therefore more easily observed by the candidates' colleagues and customers in case of a hire), it may impact candidates' callback rates even when they are outstanding. Based on this assumption, one expects that (i) Christian men gain ground by calling themselves "Michel" rather than "Adam"; (ii) Muslims lose ground by calling themselves "Samira" rather than "Myriam" for women and "Mohammed" rather than "Adam" for men (with this effect being statistically significant at least among Muslim men).

For each of the four groups of applicants defined by their inherited religious affiliation and gender, Table A5 reports the OLS estimates of Equation (A2):

$$y_{i,a} = \beta_0 + \beta_1 1^{R'}(i) + \mathbf{X}_a \mathbf{\Gamma}'_a + \epsilon_{i,a} \tag{A2}$$

where $1^{R'}(i)$ is a dummy that is equal to 1 if the applicant's first name is typical of his/her inherited affiliation and 0 otherwise, i.e. "Nathalie" vs "Myriam" for Christian women, "Samira" vs "Myriam" for Muslim women, "Michel" vs "Adam" for Christian men and "Mohammed" vs "Adam" for Muslim men.

Table A5 confirms the substantial and statistically significant religiosity premium for Christian men. Moreover, it endorses the religiosity penalty for Muslims, a finding that is statistically significant only for Muslim men, as was the case when the original measure of religiosity was used.

5.3 Taking variance-based statistical discrimination into account

According to Heckman and Siegelman (1993), the difference in callback rates between a "majority" and a "minority" applicant might reflect not only employers' different preferences (taste-based discrimination) and/or beliefs on the mean of applicants' unobserved productivity (the classical notion of statistical discrimination). Provided that employers evaluate applications according to some threshold level of productivity, this difference may also convey employers' different beliefs on the variance of applicants' unobserved productivity.

It is important to identify whether employers perceive a group difference in the variance of unobserved variables since variance-based statistical discrimination potentially threatens the external validity of the results. Indeed, if such discrimination is at work, the intensity of the overall penalty endured by Muslim applicants depends on the level at which the experimenter standardizes their observed characteristics. More precisely, if this level is situated below the threshold above which the recruiter calls back, then the recruiter favors applicants belonging to the group with the largest variance – for the probability that their productive characteristics lie above the threshold is higher within this group. By contrast, if this level exceeds the threshold above which the recruiter calls back, then the recruiter favors applicants belonging to the group with the smallest variance – for the probability that their productive characteristics lie above the threshold is higher within this group. Put differently, anti-Muslim discrimination might simply be an artifact of how the correspondence study is implemented (Carlsson, Fumarco and Rooth (2014) and Rooth (2014)), i.e. how the standardization of applications to particular values of the observables compares with the actual distribution of observables among real applicants to the jobs ads dealt with in the experiment (an information that the experimenter does not observe, unfortunately).

Neumark (2012) develops a statistical procedure that allows disentangling the share of differences in callback rates that is attributable to differences in preferences and/or beliefs on the first moment of unobservables (i.e. mean of productivity), and the share that is attributable to differences in beliefs on the second moment of unobservables (i.e. variance of productivity). This approach requires estimating an heteroskedastic probit model, since this model allows the variance of the error term to vary across groups. For identification purposes, the model must control for at least one characteristic that affects the callback rate of both the majority and the minority applicants in a similar way.

Based on previous findings, the "Muslim vs Christian inherited affiliation" effect shows substantial variation across religiosity. It also varies with whether the fictitious candidates apply as accounting clerks or accountants, as well as with region characteristics. In fact, the length of the job contract ("CDI vs CDD") is the only characteristic that both shows substantial variation across the sample (which is not the case of firm characteristics) and does not differentially impact the callback rate of Christian and Muslim applicants. Moreover, this variable is one of the few that is consequential in the hiring process, another important requirement for identifying variance-based statistical discrimination: it exerts a statistically significant negative impact on the applicants' callback rate (see Table 3).

Table A6 implements Neumark's statistical procedure. Panels A and B report the marginal "Muslim vs Christian inherited affiliation" effect when one controls for the length of the job contract and relies on a probit model (Panel A) or on an heteroskedastic probit model (Panel B). These marginal effects are nearly equivalent: they reveal that the callback rate of applicants of Muslim inherited affiliation is lower by 6.7

(Panel A) or 6.6 (Panel B) percentage points, as compared to the callback rate of applicants of Christian inherited affiliation. This similarity across Panel A and Panel B suggests that recruiters do not perceive a group difference in the variance of unobserved variables. This surmise is confirmed by the next two rows of Panel B: the standard deviation of unobservables for Muslims is only 1.131 higher than that for Christians, a difference that falls short of statistical significance.

< Table A6 about here >

Decomposing the overall marginal effect from the heteroskedastic probit model shows that the effect through the level is more negative. By contrast, the effect through the variance is positive. Although none of these sub-effects is statistically significant (which is consistent with the absence of variance-based statistical discrimination), it is important to note that they would not threaten the external validity of the main results if they were statistically different from 0 instead. Indeed, coupled with a higher estimated variance of the unobservables for Muslims, the sign of the effect through the variance is consistent with a low level of standardization of the observables.⁴ Put differently, the overall magnitude of anti-Muslim discrimination would be even higher if standardization had settled at a high level, i.e. one that exceeds the threshold above which the recruiters call back. Anti-Muslim discrimination is therefore robust to the possibility that the recruiters hold different beliefs on the variance of applicants' unobserved productivity.

5.4 A Muslim effect or a religious minority effect?

To investigate whether Muslims are discriminated against due to their affiliation to Islam or simply due to their religious minority status, applicants of Jewish inherited affiliation are introduced into the experimental setup. Similar to the procedure for Christian and Muslim applicants, their inherited affiliation is conveyed through two pieces of information. First, their first name. Based on the INSEE Name Frequency Dataset, one among the five most frequent Jewish first names⁵ is randomly selected. The outcome of this random draw is "Dov" for Jewish men and "Esther" for Jewish women.⁶ Contrary to applicants of Christian and Muslim inherited affiliation, the second signal of inherited religious affiliation for Jews does not concern the religious denomination of the junior high school from which they graduated in Beirut. Dov and Esther also graduated from a private bilingual French-Arab secondary school. However, it is not denominational, given that there is no Jewish school in Beirut. Rather, the second signal of inherited religious affiliation for Dov and Esther relates to the "language skills" section of their CV. They are the only candidates who show a second mother tongue, Hebrew, on top of Arabic which is a mother tongue for all the candidates. To obviate the possibility that this particularity provides an advantage to Jewish applicants, the CV of Dov and Esther emphasizes that they are proficient in speaking Hebrew, not in writing or reading it.

Like for applicants of Christian and Muslim inherited affiliation, applicants of Jewish inherited affiliation are either not religious or religious, and either ordinary or outstanding. The signal of non-religiosity, as well as the quality treatment for Jews are the same as for applicants of other inherited religious affiliation. Only the signal of religiosity differs, since this signal is specific to each inherited religious affiliation: when they are religious, Dov and Esther indicate that they "train young people in the Jewish Scouting association Israelite Girl and Boy Scouts of France". The follow-up survey (see Section 3.5) confirms that a large majority of recruiters correctly interpret this signal by assigning a high religiosity to these candidates: 78.7% believe that the importance of religion for these candidates is "very high" or "rather high". As a comparison, 9.2% respond "very little" or "rather little". The remaining 12.1% "do not know". The followup survey delivers another important piece of information about the credibility of applications from Jewish candidates of Lebanese background. Historical accounts point to the near extinction of Lebanese Jews living in Lebanon, since most of them settled in Israel following the establishment of the State of Israel in 1948 (Schulze (2001)). If recruiters were aware of this situation, they might not have taken the applications of Jewish fictitious candidates seriously. To test for this possibility, the follow-up survey includes the following question: "Imagine a job applicant from Lebanon. Would you be surprised if this candidate was of (i) Christian inherited affiliation; (ii) Muslim inherited affiliation; (iii) Jewish inherited affiliation; (iv) Buddhist inherited affiliation; (v) Hindu inherited affiliation; (vi) Animist inherited affiliation?". The results reveal that a large majority of recruiters would "not be surprised at all" or "not really surprised" if this candidate had inherited one of the three monotheistic religious affiliations. More precisely, this proportion is equal to 79%, 85.2% and 65.4% for a candidate of Christian, Muslim or Jewish inherited affiliation respectively. By contrast, only a minority of recruiters (ranging from 22.6% to 29.6%) would not raise their eyebrows in the case of a Lebanese-born job applicant of Buddhist, Hindu or Animist inherited affiliation. These findings therefore establish that not only the job applications of Christian and Muslim fictitious candidates but also those of Jewish fictitious candidates are viewed as credible by the recruiters.

Table A7 tests whether the two main results of this correspondence study apply to applicants of Jewish inherited affiliation. More precisely, it investigates (i) whether these applicants are discriminated against

relative to applicants of Christian inherited affiliation; (ii) whether there is a religiosity penalty for applicants of Jewish inherited affiliation. Panel A of Table A7 reports the OLS estimates of Equation (1) when $1^M(i)$ is replaced by $1^J(i)$, a dummy equal to 1 if the applicant is of Jewish inherited affiliation and 0 if he or she is of Christian inherited affiliation. Contrary to Table 3, it reveals no anti-Jewish hiring discrimination. Panels B and C of Table A7 go a step further by displaying the OLS estimates of Equation (2) when $1^M(i)$ is replaced by $1^J(i)$ and interacted with the "religiosity" dummy, and when the focus is on ordinary applicants (Panel B) or on outstanding applicants (Panel C). It indicates no religiosity penalty for applicants of Jewish inherited affiliation.

< Table A7 about here >

Table A8 complements Panels B and C of Table A7 by presenting the OLS estimates of Equation (A2) when the dummy $1^{R'}(i)$ takes the value 1 if the applicant's first name is typically Jewish and 0 otherwise, i.e. "Esther" vs "Myriam" for Jewish women and "Dov" vs "Adam" for Jewish men. A similar analysis among Muslims has revealed that Muslims lose ground by calling themselves "Samira" rather than "Myriam" for women and "Mohammed" rather than "Adam" for men, with these effects being statistically significant among Muslim men (see Table A5). By contrast, the religiosity effect associated with this alternative measure of religiosity is never statistically significant among Jewish candidates, and is in fact positive among Jewish men (Table A8). This series of results suggest that Muslims are not discriminated against simply due to their religious minority status.

< Table A8 about here >

Table A4: Robustness checks: Alternative measures of the callback rate (OLS analysis)

	Original measure	Alternative measure 1	Alternative measure 2
Panel A: Baseline Muslim (vs Christian) inherited affiliation	-0.066***	-0.045***	-0.111***
(10 omission) mistroed difficulti	(0.017)	(0.012)	(0.029)
	$R^2 = 0.051; N = 3,321$	$R^2 = 0.043; N = 3,321$	$R^2 = 0.049; N = 3,321$
Panel B: Heterogeneity by religiosity: Applicants of ordinary quality			
(1) Muslim (vs Christian) inherited affiliation	-0.023	-0.011	-0.033
	(0.025)	(0.021)	(0.044)
(2) Muslim (vs Christian) inherited affiliation \times Religious (vs non-religious)	-0.072***	-0.059**	-0.132***
	(0.026)	(0.026)	(0.049)
(3) Religious (vs non-religious)	0.025	0.014	0.039
	(0.022)	(0.019)	(0.038)
	$R^2 = 0.063; N = 1,667$	$R^2 = 0.055; N = 1,667$	$R^2 = 0.063; N = 1,667$
"Religious Christian vs non-religious Christian" effect: coef. (3)	0.025	0.014	0.039
"Religious Muslim vs non-religious Muslim" effect: coefs. (2)+(3)	-0.047**	-0.045***	-0.093***
Panel C: Heterogeneity by religiosity: Applicants of outstanding quality			
(1) Muslim (vs Christian) inherited affiliation	-0.046*	-0.030	-0.075
	(0.027)	(0.025)	(0.051)
(2) Muslim (vs Christian) inherited affiliation \times Religious (vs non-religious)	-0.064*	-0.048	-0.112*
	(0.035)	(0.031)	(0.064)
(3) Religious (vs non-religious)	0.061**	0.026	0.086*
	(0.029)	(0.025)	(0.052)
	$R^2 = 0.075; N = 1,654$	$R^2 = 0.078; N=1,654$	$R^2 = 0.080; N = 1,654$
"Religious Christian vs non-religious Christian" effect: coef. (3)	0.061**	0.026	0.086*
"Religious Muslim vs non-religious Muslim" effect: coefs. (2)+(3)	-0.003	-0.022	-0.026
Control for:			
"Religiosity" treatment	Panels A	Panels A	Panels A
"Gender" and "Quality" treatments	All panels	All panels	All panels
Job and Firm characteristics Month and Region fixed effects	All panels All panels	All panels All panels	All panels All panels
Month and Region fixed effects	All patiets	An paneis	All pallels

Table A5: Robustness checks: An alternative measure of religiosity (OLS analysis)

	Christian women	Christian men	Muslim women	Muslim men
Religious (vs neutral) first name	-0.038	0.106**	-0.015	-0.047*
	(0.043)	(0.046)	(0.043)	(0.025)
\mathbb{R}^2	0.103	0.102	0.104	0.098
Observations	436	390	436	432
Control for:				
Job characteristics	Yes	Yes	Yes	Yes
Firm characteristics	Yes	Yes	Yes	Yes
Month fixed effects	Yes	Yes	Yes	Yes
Region fixed effects	Yes	Yes	Yes	Yes

Table A6: Robustness checks: Taking variance-based statistical discrimination into account (probit and heteroskedastic probit analysis)

Muslim (vs Christian) inherited affiliation	Panel A: Probit model (marginal estimates) -0.067^{***} (0.018)
Muslim (vs Christian) inherited affiliation	<u>Panel B</u> : Heteroskedastic probit model (marginal estimates) $-0.066***$ (0.019)
Standard deviation of unobservables, Muslim inherited affiliation/Christian inherited affiliation Wald test statistic, null hypothesis that ratio of standard deviations = 1 (p-value)	1.131 .786
Marginal effect of Muslim inherited affiliation through level Marginal effect of Muslim inherited affiliation through variance	-0.095 (0.098) +0.029 (0.103)

Note: The dependent variable is the probability of receiving a positive callback from the recruiter. Standard errors between parentheses are clustered at the département level. *, ** and *** indica statistical significance at the 90%, 95% and 99% confidence levels respectively. Panels A and B control for the length of the job contract ("CDI vs CDD").

Table A7: Robustness checks: "Muslim" effect vs "religious minority" effect, based on Equations (1) and (2) (OLS analysis)

	Panel A: Impact of being of Jewish vs Christian inherited affiliation
Jewish (vs Christian) inherited affiliation	-0.018 (0.014)
	$R^2 = 0.044$; $N = 3,288$
	Panel B: Heterogeneity by religiosity: Applicants of ordinary quality
(1) Jewish (vs Christian) inherited affiliation	$0.004 \; (0.023)$
(2) Jewish (vs Christian) inherited affiliation × Religious (vs non-religious)	-0.049(0.036)
(3) Religious (vs non-religious)	$0.023 \; (0.023)$
	$R^2 = 0.040; N = 1,701$
"Religious Jew vs non-religious Jew" effect: coefs. $(2)+(3)$	-0.026 (p-value: .256)
	Panel C: Heterogeneity by religiosity: Applicants of outstanding quality
(1) Jewish (vs Christian) inherited affiliation	$0.013 \; (0.028)$
(2) Jewish (vs Christian) inherited affiliation × Religious (vs non-religious)	-0.062 (0.044)
(3) Religious (vs non-religious)	0.067**(0.029)
	$R^2 = 0.066; N = 1,587$
"Religious Jew vs non-religious Jew" effect: coefs. $(2)+(3)$	+0.005 (p-value: .862)
Control for:	
"Religiosity" treatment	Panel A
"Gender" and "Quality" treatments	All panels
Job and characteristics	All panels
Month and Region fixed effects	All panels

Table A8: Robustness checks: "Muslim" effect vs "religious minority" effect, based on Equation (A2) (OLS analysis)

	Jewish women	Jewish men
Religious (vs neutral) first name	-0.043	0.017
	(0.046)	(0.047)
\mathbb{R}^2	0.125	0.133
Observations	419	385
Control for:		
Job characteristics	Yes	Yes
Firm characteristics	Yes	Yes
Month fixed effects	Yes	Yes
Region fixed effects	Yes	Yes

Notes: The dependent variable is the probability of receiving a positive call-back from the recruiter. Standard errors between parentheses are clustered at the département level. *, ** and *** indicate statistical significance at the 90%, 95% and 99% confidence levels respectively.

Notes

¹Adida, Laitin and Valfort (2016) label their results in reference to the words uttered on 5 September 2009 by the French Minister of the Interior Brice Hortefeux at the summer gathering of the UMP (the main center-right political formation in France): "When there's one, that's OK; it's when there's a lot of them that there are problems." The context of these remarks was an encounter between Brice Hortefeux and Hamid, a young UMP activist of north African origin. "He doesn't match the prototype at all," commented the Interior Minister about the young man, "who eats pork and drinks beer" according to other party members. Then Brice Hortefeux added: "You always need one. When there's one, that's OK; it's when there's a lot of them that there are problems."

²There is no Muslim first name that can be borne by Christians in France without compromising their Christian identity.

³These four possible types are: non-religious applications of good quality, non-religious applications of outstanding quality, religious applications of good quality and religious applications of outstanding quality.

⁴Although the quality of the fertitory applications of all the fertitory applications of outstanding quality.

⁴Although the quality of the fictitious applications is overall good - it varies from ordinary to outstanding -, it may still lie below that of the *real* applicants who applied to the same job ads due to their young age and, hence, short work experience.

⁵A Jewish first name is defined as a first name of Hebrew origin that has not become common in France, i.e. that has not become part of the French Christian culture.

⁶The top 5 for (i) Jewish male first names are "Joshua/Josue", "Isaac", "Solal", "Jacob" and "Dov/Dove"; (ii) Jewish female first names are "Rachel/Rachelle", "Deborah", "Esther", "Rebecca" and "Hannah". These top 5 are obtained after excluding (i) dual gender first names (e.g. "Noah/Noa", "Noam", "Yael"); (ii) the male first names "Israel" and "Levy" since "Israel" would not allow distinguishing between attitudes toward Jews and attitudes toward Israel and "Levy" is primarily a last name in France.

⁷See https://www.eeif.org/.

⁸As a comparison, 10.2%, 4.9% and 22.5% of recruiters would be "quite surprised" or "very surprised" to learn that a candidate from Lebanon is of Christian, Muslim or Jewish inherited affiliation respectively. The remaining respondents "do not know".

⁹Applications endowed with the first name "Adam" or "Myriam" were created not only for religious outstanding candidates of Christian and Muslim inherited affiliation, but also for religious outstanding candidates of Jewish inherited affiliation.

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