Neurophysiology of effortful listening: Decoupling motivational modulation from task
demands

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Word count: Abstract (168), Introduction (740), Discussion (1635)

Number of Figures: 6

Keywords: Cognitive demand, pupil dilation, gap detection, motivation intensity theory, reward
prospect, event-related field, neural alpha power

Conflict of interest statement:
The authors declare no competing financial interests.

Acknowledgments:
We thank Gloria Lai and Tazeen Atif for assisting with the data collection. This work was supported by
Deutsche Forschungsgemeinschaft (DFG; grant number HE 7857/1-1) awarded to BH. BH is supported by
the Natural Sciences and Engineering Research Council of Canada (Discovery Grant: RGPIN-2021-02602)
and the Canada Research Chair program (CRC-2019-00156).

Author contributions:
F.K., B.H. and J.O. designed research, F.K. performed research, B.R. provided resources, F.K., J.O., and B.H.
analyzed data, F.K. visualized the data, F.K. wrote first draft of the manuscript, F.K., B.R., B.H., and J.O. edited
the manuscript.

29   **Abstract**

In demanding listening situations, a listener's motivational state may affect their cognitive investment.

Here, we aim to delineate how domain-specific sensory processing, domain-general neural alpha power,

and pupil size as a proxy for cognitive investment encode influences of motivational state under

demanding listening. Participants performed an auditory gap-detection task while pupil size and the

magnetoencephalogram (MEG) were simultaneously recorded. Task demand and a listener's motivational

state were orthogonally manipulated through changes in gap duration and monetary-reward prospect,

respectively. Whereas task difficulty impaired performance, reward prospect enhanced it. Pupil size reliably

indicated the modulatory impact of an individual's motivational state. At the neural level, the motivational

state did not affect auditory sensory processing directly but impacted attentional post-processing of an

auditory event as reflected in the late evoked-response field and alpha power change. Both pre-gap pupil

dilation and higher parietal alpha power predicted better performance at the single-trial level. The current

data support a framework wherein the motivational state acts as an attentional top-down neural means of

post-processing the auditory input in challenging listening situations.

43   **Significance Statement**

How does an individual's motivational state affect cognitive investment during effortful listening? In this

simultaneous pupillometry and MEG study, participants performed an auditory gap-detection task while

their motivational state was manipulated through varying prospect of a monetary reward. The pupil size

directly mirrored this motivational modulation of the listening demand. The individual's motivational state

also enhanced top-down attentional post-processing of the auditory event but did neither change

auditory sensory processing nor pre-gap parietal alpha power. These data suggest that a listener's

motivational state acts as a late attentional top-down effect on auditory neural processes in challenging

listening situations.

Introduction

The motivational state of a person influences whether they are willing to invest cognitively in demanding listening contexts (Brehm & Self, 1989; Kraus et al., 2023a; Richter et al., 2016). That is, a person who sees no intrinsic (e.g., enjoyment) or extrinsic (e.g., financial) value in listening, and is thus in a low motivational state, may be more likely to disengage from listening than someone who is highly motivated, especially under highly demanding conditions (Brehm & Self, 1989; Herrmann & Johnsrude, 2020; Pichora-Fuller et al., 2016; Richter et al., 2016). When listening conditions are less demanding, a person may still engage in listening despite being little motivated (Brehm & Self, 1989; Richter et al., 2016). Although this interacting influence of task demands and motivation is established theoretically and empirically, for example, for cognitive control tasks (Parro et al., 2018; Yee & Braver, 2018), little research has been conducted to investigate the impact of task demands and motivation on listening under challenges and to characterize the underlying neurophysiological mechanisms.

The noradrenergic (NE) modulation emerging from locus coeruleus (LC) in the brainstem is one driver of pupil dilation (Joshi et al., 2016; Joshi & Gold, 2020). The LC–NE system is sensitive to attention (Vazey et al., 2018) and has a role in optimizing task performance and task engagement (Aston-Jones & Cohen, 2005a). Accordingly, pupil dilation as a proxy of LC–NE activity has often been used as an indicator of cognitive investment: The pupil dilates as a task becomes more difficult (Kadem et al., 2020; Kahneman & Beatty, 1966; Koelewijn et al., 2012; Ohlenforst et al., 2018; Wendt et al., 2016; Winn et al., 2015; Zekveld et al., 2010). Moreover, pupil size dynamics during high listening demands are now known to be modulated by an individual's motivational state (Bijleveld et al., 2009; Zhang et al., 2019); recently confirmed by us using highly-controlled noise stimuli (Kraus et al., 2023a) as in the present study's experimental paradigm. This motivation-driven additional cognitive investment indexed by pupil dilation predicted better behavioral outcomes (Kraus et al., 2023a).

Neural oscillatory alpha power is sensitive to listening demands, likely reflecting top-down attentional modulation (Dimitrijevic et al., 2017; Herrmann et al., 2023; Kraus et al., 2023b; Obleser et al., 2012; Paul et al., 2021; Petersen et al., 2015; Weisz et al., 2011; Wöstmann et al., 2015). However, in studies using highly controlled stimulus designs, in which task difficulty was manipulated without changing stimulus acoustics, an increase in alpha power has only been observed sometimes, for example, when relevant sound information occurs shortly after stimulus onset (Herrmann et al., 2023), but not when relevant sound information occurs late in a stimulus and when visual stimuli are presented concurrently (Kraus et al., 2023b). Manipulating motivation orthogonally to task demands may help identifying the neural correlates of cognitive investment during listening. That is, neural activity in brain regions that mediate top-down control of attention (e.g., cingulate cortex) is modulated by motivation (Small et al., 2005). Consistently, occipital alpha power in a visual search task has been sensitive to monetary rewards (Sawaki et al., 2015), raising the possibility that alpha power may be modulated by a person's motivational state during listening, and, in turn, the opportunity to identify the neural mechanisms underlying challenging listening.

Apart from neural signals possibly indexing attention networks directly, neural activity elicited by
auditory stimuli may provide additional insights into motivation influences on neural processing during
listening. Auditory sensory responses around 100 ms after stimulus onset are enhanced as the saliency of
a sensory input increases (for a review: Näätänen & Picton, 1987) and when individuals attend to rather
than ignore auditory stimuli (Hillyard et al., 1973) but effects of motivation have not been observed
(Goldstein et al., 2006; Krebs et al., 2013). Motivation rather seems to modulate neural signals about 300
ms after stimulus onset (Baines et al., 2011; Goldstein et al., 2006; van den Berg et al., 2014).

The current study will use magnetoencephalography (MEG) to investigate the neurophysiological
changes associated with listening demands under different motivational states (using a reward
manipulation). We will use pupil-size data as a benchmark for modulatory influences of motivation on
cognitive investment during listening (Kraus et al., 2023a). Using MEG, we will investigate whether reward
prospect impacts auditory sensory processing, how reward prospect influences attentional processing
under varying task demands (alpha power), and the relationship among changes in pupil size, sensory
responses, and neural alpha power and to behavioral listening outcome.

Methods

Participants

Thirty-seven adults aged between 18 and 34 participated in the current study (mean = 23.43 years; SD =
4.05 years; 11 males and 26 females; all right-handed). None of the participants reported having a history
of neural disorders or hearing problems. Participants gave written informed consent before participation
and received an honorarium of $15/hour. Their motivation was manipulated through financial rewards.
Participants could earn an additional $15 depending on their behavioral performance. The study was
conducted at the Rotman Research Institute at the Baycrest Academy for Research and Education in
Toronto, Ontario, Canada. The study protocols are in accordance with the Declaration of Helsinki and were
approved by the local ethics committee of the Rotman Research Institute at the Baycrest Academy for
Research and Education in Toronto, Ontario, Canada.

Experimental environment

The MEG was recorded with a 275-channel axial gradiometer MEG device (CTF-MEG, Coquitlam, BC,
Canada) in an electromagnetically shielded room. Participants were placed in a seating position with their
head centered in the MEG helmet. A back-projection screen was placed about 70 cm in front of the
participants. An eye-tracking camera (Eyelink 1000 Plus, SR Research) was mounted to the screen. The
experimental stimulation was controlled by a laptop (Windows 10) running Psychtoolbox (version 3.0.14)
in MATLAB. Sounds were presented via an external sound card (RME Fireface UCx ii) and delivered
binaurally via MEG-compatible insert earphones (EARTONE 3A, 3M). A button response box was used to

record participants' behavioral responses. After the MEG experiment, the location of the three fiducials (left
tragus, right tragus, nasion) and the shape of the head were digitized using a 3-D digitizer (Polhemus
Fastrak).

Experimental design

The experimental design was similar to the one used in Kraus et al. (2023a). Participants were presented
with 5.2-s white-noise sounds that each contained one gap (Fig. 1) and pressed a button with the right
index finger on the response box as soon as they detected the gap (Henry et al., 2014, 2017; Henry &
Obleser, 2012; Herrmann et al., 2023; Kraus et al., 2023a, 2023b). The gap could occur at one of 70 randomly
selected time points between 2.2 and 4.2 s after noise onset (linearly spaced). Auditory stimuli were
presented at 45 dB above the participant's sensation level, which was determined for each ear prior to the
experiment using an audiometer. There was no visual stimulation during the presentation of the white
noise. Participants were asked to keep their gaze on the black screen and not close their eyes.

The 2×2 design included the factors of task difficulty (easy, hard) and reward prospect (no reward,
      reward). Task difficulty was manipulated via the duration of the gap in the noise sound. In the hard
      condition, gap duration was individually titrated to about 65% gap-detection performance in training
      blocks prior to the main experimental blocks (4–6 training blocks of 2 min each). Gaps in the easy condition
      were twice as long (Kraus et al., 2023a, 2023b).

Figure 1. Experimental design. A: Auditory gap-detection task: Participants' task was to detect a gap within 5.2 s white-noise sound. The gap occurred randomly between 2.2–4.2 s post noise onset (gap window, marked by the gray line). **B**: Two-by-two design: Task difficulty was determined by the gap duration (titrated to 65% detection performance for the hard condition and twice as long in easy trials). An auditory cue 1 s before each trial indicated whether the upcoming trial was reward-relevant or not. **C**: Hypothesis: According to the Motivation Intensity Theory (gray lines; Brehm & Self, 1989; Richter, 2016), participants should invest cognitively under the hard listening condition only when motivated to succeed (solid line), but should give up investing resources when they are less motivated (dashed line). The colored dots show our hypothesis. Figure design follows Kraus et al., (2023a).

Half of the trials were paired with the possibility of receiving an additional financial reward based
on the participant's performance on these trials (reward-relevant trials). In contrast, the other half of the
trials were not paired with any reward (reward-irrelevant trials). Specifically, after the experiment, three
trials for each of the two difficulty levels were chosen from the reward-relevant trials (Cole et al., 2022; Kraus
et al., 2023a; Teoh et al., 2020; Tusche & Hutcherson, 2018). Participants could gain $15 in addition to their

hourly compensation rate if their average performance across these six trials was above 80%. All of the
participants reached this threshold and got the reward.

Trials were presented in 14 blocks, each containing 20 trials. In half of the blocks, task difficulty was
easy, whereas task difficulty was hard in the other half. Easy and hard blocks alternated. The difficulty of
the starting task was counterbalanced across participants. At the beginning of each block, participants
received written information about the task difficulty (easy or hard) of the upcoming block. Hence,
participants had prior knowledge about whether detecting the gap would be easy or hard. In random
order, half of the 20 trials per block were reward-relevant trials, whereas the other half were reward-
irrelevant trials.

An auditory cue consisting of a guitar or a flute sound occurred before each white noise sound,
indicating whether a trial was reward-relevant or reward-irrelevant. The pairings of guitar and flute sound
to reward-relevant and reward-irrelevant trials were counterbalanced across participants. Participants
familiarized themselves with the cue-reward association during training trials before the experiment.
Overall, the experiment contained 70 white-noise sounds per Task difficulty (easy, hard) × Reward prospect
(no reward, reward) condition, resulting in 280 trials.

After the experiment, participants completed a questionnaire regarding their use of the reward
cues. They first indicated which auditory cue was associated with reward-relevant trials. We then asked
them to rate the following statement: "I used the auditory cues (guitar and flute) to distinguish between
important and unimportant conditions" on a 6-point scale ranging from "strongly disagree" over
"disagree", "somewhat disagree", "somewhat agree", "agree" to "strongly agree". Participants rated this
statement twice, separately for the easy and the hard conditions.

Analysis of behavioral data

Any button press within 0.1 to 1.5 s after gap onset was defined as a hit (coded 1). Trials for which no button
was pressed within this time window were considered a miss (coded 0). The time between the gap onset
and the button press was calculated as the response time. Gap time was included in the statistical
modeling (see Statistical Analysis) to account and test for an expected hazard effect (higher accuracy and
faster response times for later compared to early gaps relative to white-noise onset; Herrmann et al., 2023;
Niemi & Näätänen, 1981; Nobre et al., 2007). Response-time data were log-transformed for statistical
analysis to obtain values closer to a normal distribution.

Pupil data recording and preprocessing

Eye movements and pupil size of the right eye were continuously recorded using an Eyelink 1000 Plus eye
tracker (SR research). Data was recorded as an additional channel of the MEG data acquisition. MATLAB
(MathWorks, Inc.) was used for the preprocessing and analyses of the data. To detect eye blinks, we
determined the threshold in the pupil channel above which the eye-tracker had lost the pupil in case of a
blink. All datapoints above this threshold were coded as invalid (NaN). Additionally, 100 ms before and 200

ms after above threshold time points were also coded as NaN. NaN-coded data points were linearly
interpolated. Pupil data were subsequently low-pass filtered at 4 Hz (Butterworth, 4th order) and divided
into epochs ranging from -2 to 6.2 s time-locked to white-noise onset. An epoch was excluded if more than
40% of the trial had been NaN-coded prior to interpolation. If more than 50% of the trials in any condition
were excluded, the full pupil dataset of the respective participant was excluded from analysis (N=12). The
high number of excluded pupil datasets is in part due to the technical challenge combining the concurrent
recording of pupil size and MEG. Pupil-size data were downsampled to 50 Hz. The polarity of the pupil data
was inverted at the analysis stage because the pupil recordings through the MEG were inverted (we
determined this in a brief black vs. white screen experiment to elicit dilation vs constriction, respectively).
For each trial, the mean pupil size in the -1.5 to -1.1 s time window was subtracted from the pupil size at
every time point of the epoch (baseline correction). This baseline time window was chosen to avoid
contamination of the auditory cue which was presented at -1 s. For each participant, single-trial time
courses were averaged, separately for each condition.

Pupil size analysis

For statistical analysis (described in the Statistical analysis section) of effects of task difficulty and reward
prospect, pupil-size data were averaged across the time window ranging from 2.2 s (onset of gap window)
to 6.2 s (end of trial).

Similar to our previous approach (Kraus et al., 2023a), we investigated whether a smaller pupil size
is associated with an increased probability that a participant misses a gap or responds slower to the gap.
Therefore, pupil-size data (baseline-corrected to -1.5 to -1.1 s to noise-onset) were time-locked to the gap
onset. For statistical analysis, pupil size was averaged across the -.5 to 0 s time window, time-locked to gap
onset.

To illustrate the association between pupil size and response time (Fig. 3E), we created two groups
of trials: fast and slow trials. Fast trials were defined as those with response times equal to or larger than
0.75 SD above the mean. Slow trials were defined as those with response times equal to or smaller than
0.75 SD below the mean. The threshold was chosen as a good compromise between too many and too few
trials per group. The grouping was done separately for reward-relevant and reward-irrelevant trials to
ensure the same number of trials were used for each group and reward condition. Additionally, we
included only trials into the group of fast trials if their gap-onset time matched with one trial of the slow
trials and vice versa to ensure that there was no difference in gap-onset times between slow and fast trials.
The averaged slow and fast trials were compared using a one-sample t test per time point. To account for
multiple comparisons, p-values were corrected across time points using a false discovery rate (FDR) of q =
5% (Benjamini & Hochberg, 1995).

MEG recording and preprocessing

MEG data were recorded using a CTF-MEG (Coquitlam, BC, Canada) with 275 axial gradiometers at a sampling frequency of 1200 Hz.

MEG data analysis was performed with the Fieldtrip MATLAB toolbox (2019-09-20; Oostenveld et al., 2011). To avoid numerical issues during processing due to very small numbers associated with MEG recordings in the Tesla range, we multiplied all MEG data with 10^{12}, leading to data in the picotesla range. Data were filtered with a 100 Hz lowpass (Hann window, 89 points), a 0.7 Hz highpass (Hann window, 2869 points), and a 60 Hz elliptic band-stop filter to suppress line noise. Data were cut into 10.2-s trials ranging from -3 to 7.2 s time-locked to noise onset. For the calculation of independent component analysis (ICA), these trials were divided into 1-s snippets. Components containing blinks, lateral eye movement, and heart-related activity were identified through visual inspection. The continuous data (filtered) were projected to ICA space using the unmixing matrix. The previously identified components containing artifacts were removed from the continuous data and the data were then back-projected to the original 275 sensors using the mixing matrix. Data were then low-pass filtered at 30 Hz (Hann window, 111 points) and divided into trials of 10.2 s (-3 to 7.2 s time-locked to noise onset). Data were downsampled to 600 Hz, and trials that exceeded a signal change of more than 4 picotesla in any of the MEG channels were excluded from analysis.

Analysis of event-related fields for gap onset and button response

Data were transformed from axial to planar gradiometers (Vrba & Robinson, 2001). Planar gradiometers show the strongest sensitivity to sources that originate from directly below them (Hämäläinen, 1995; Vrba & Robinson, 2001), which makes interpretations of topographical distributions more intuitive. The signal at the two planar gradiometers forming one pair were combined by calculating the sum. This resulted in 275 sensors.

For the analysis of event-related fields (ERFs), we focused on hit trials and each trial was time-locked to the respective gap-onset time. To investigate evoked auditory sensory processing, data were averaged across temporal sensors (MRF67, MRT13, MRT14, MRT15, MRT23, MRT24, MRT25, MRT2, MRT35, MRT36, MLF67, MLT13, MLT14, MLT15, MLT23, MLT24, MLT25, MLT26, MLT35, MLT36). For illustrative purposes, trials were averaged separately for each of the four conditions and baseline-corrected by subtracting the mean amplitude in the time window before gap onset (-.5 to 0 s) from each time point. For the statistical analysis, data were averaged across the time window of the M100-component of the ERF (0.09 to 0.13 s; Näätänen & Picton, 1987). The M100 time window was selected to investigate possible reward-prospect influences on auditory sensory processing.

For an exploratory analysis of the late ERF-component with a parietal topography (Figure 4A & C), hit trials were time-locked to a person's response time in the respective trial and averaged across parietal sensors (MLC16, MLC17, MLC24, MLC25, MLC31, MLC32, MLC41, MLC42, MLC53, MLC54, MLC55, MLC61, MLC62, MLC63, MRC16, MRC17, MRC24, MRC25, MRC31, MRC32, MRC41, MRC42, MRC53, MRC54, MRC55,

MRC61, MRC62, MRC63, MLP11, MLP12, MLP21, MLP22, MLP23, MLP31, MLP32, MLP33, MLP34, MLP35,

MLP41, MLP42, MLP43, MLP44, MLP45, MLP54, MLP55, MLP56, MLP57, MRP11, MRP12, MRP21, MRP22,

MRP23, MRP31, MRP32, MRP33, MRP34, MRP35, MRP41, MRP42, MRP43, MRP44, MRP45, MRP54, MRP55,

MRP56, MRP57, MZC03, MZC04, MZP01). For illustrative purposes, data were baseline-corrected using the

same time window as for the gap-locked data (-.5 to 0 s time-locked to gap onset). For statistical analysis,

single-trial response-locked data were averaged across the 0.1 to 0.6 s time window (time-locked to button

response) to investigate task difficulty and reward-prospect effects on the response-related component

(see Fig. 4D).

Analysis of time-frequency power

In order to analyze oscillatory activity in the alpha frequency range (8 to 12 Hz; Jensen & Mazaheri, 2010;

Klimesch et al., 2007; Weisz et al., 2011), single-trial time-domain data (after planar gradiometer calculation)

were convolved with Morlet wavelets. Complex wavelet coefficients were calculated for frequencies

ranging from 8–12 Hz (1 Hz steps) and time points ranging from –2 s to 6.2 s (0.04 s steps) time-locked to

noise onset, separately for each trial, sensor, and participant. For the visualization of time-frequency data

across a wider frequency range, calculations were also done for frequencies ranging from 1–20 Hz in steps

of 1 Hz and in time steps of 0.16 s. We analyzed data first time-locked to noise onset and then time-locked

to the gap onset.

For the analysis of data time-locked to noise onset (Fig. 5), power was calculated by squaring the

magnitude of the complex wavelet coefficients separately for each trial, sensor, and time-frequency bin.

Data for the two corresponding planar gradiometers of a pair were combined by calculating the sum,

which resulted in power data for 275 sensors. For visualization purposes, time-frequency power per

condition was averaged across trials, and baseline-corrected to dB power change: Data at each time point

were divided by the mean power in the baseline time window (-1.5 to -1.1 time-locked to noise onset), and

subsequently log10 transformed. To visualize the difference in power between hit and miss trials, trials

were categorized as hit and miss trials and averaged across parietal sensors. For statistical analysis, parietal

alpha power in the 1.7 to 2.2 s time window (time-locked to noise onset) was averaged. This time window

was chosen because it precedes the time window during which a gap could occur (2.2–4.2 s).

For the investigation of alpha activity changes related to gap detection, we time-locked the data

to the gap onset and focused on hit trials only. This was done on single-trial complex wavelet coefficients,

and power calculation and gradiometer combination were performed in the same way as for the noise-

locked data above. For visualization purposes, condition-averaged data were baseline-corrected to dB

power change using the same time window as for the noise-locked data (-1.5 to -1.1 s time-locked to noise

onset) and separately averaged across parietal or temporal sensors (see section above). For the statistical

analysis, pre-gap alpha power for each trial was averaged across the -0.5 to 0 s time window (time-locked

to gap onset).

Trials in which participants detected the gap elicited an alpha-power suppression (Fig. 4 D). We
thus also investigated possible effects of task difficulty and reward prospect on the post-gap alpha-power
suppression. To this end, we calculated the latency of minimal alpha power between 0 and 1 s post-gap
for each condition and participant. For the statistical analysis of the alpha power at its minimum, we
averaged the data ±40 ms around the estimated latency for each trial.

Statistical analysis

A paired sample t-test was used to analyze the subjective rating of the cue use. The effect size was reported
as Cohen's d (J. Cohen, 1988).

A variety of linear mixed-effect models in R (v4.1.2), with the packages lme4 and sjPlot, were used
for the statistical analyses. All linear mixed-effect models included participant-specific random intercepts
to account for individual differences in the respective dependent variable. Single-trial accuracy data were
binary. Hence, for accuracy data, a generalized linear mixed-effect model (GLMM) with a binomial
distribution and a logit link function was used (Kraus et al., 2023a; Tune et al., 2021). All other models
included continuous data as dependent variables, and we thus used a linear mixed-effect model (LMM)
with a Gaussian distribution and an identity link function (Kraus et al., 2023a; Tune et al., 2021). All
continuous variables were z-scored. All models predicting behavioral outcomes included the gap time as
a regressor to account for hazard-rate effects (Herrmann et al., 2023; Niemi & Näätänen, 1981; Nobre et al.,
2007). For all statistical models using neurophysiological data as dependent variable, data averaged across
the baseline time window were included in the model as a separate regressor instead of using baseline-
corrected data as the dependent variable (Alday, 2019).

First, linear mixed-effect models were calculated to analyze the influence of the two experimental
factors on behavioral outcomes, pupil size, M100-component, and alpha power. The models included
effects of task difficulty (easy, hard), reward prospect (no reward, reward), and task difficulty × reward
prospect interaction. Task difficulty and reward prospect were categorical predictors and were, therefore,
deviation-coded (i.e., -0.5 [easy, no-reward] and 0.5 [hard, reward]).

Second, linear mixed-effect models were calculated to analyze the influence of pupil size or parietal
alpha power on accuracy or response time. For these analyses, only hard trials were used because of the
large variance in the behavioral measures between easy and hard conditions and the ceiling performance
for the easy condition. Pupil size and parietal alpha power were used as independent variables in these
models; therefore, baseline correction was needed before inclusion into the respective statistical model.
Including the baseline data as an additional regressor (as described for the prediction of pupil/alpha data)
would lead to collinearity issues. For pupil-size data, we used subtractive baselining (see Pupil size
recording and preprocessing), which can be used on single trials (Mathôt et al., 2018). However, dB-power-
baselining should not be used on single-trial data (Mike X. Cohen, 2014). To account for this, we calculated
a model with pre-gap alpha power as the dependent variable and alpha power within the baseline time
window as the only independent variable. The residuals of this model served as the alpha power regressor

in the models to predict behavioral outcomes (Alday, 2019). To disentangle associations of pupil size/alpha
power and behavior at the trial-by-trial state level (i.e., within-participant) from associations at the trait
level (i.e., between-participants), we included two separate regressors associated with changes in pupil
size/alpha power. The between-participants regressor contained trial-averaged pupil size/alpha power per
individual, whereas the within-participant regressor contained the single-trial pupil size/alpha power
relative to the individual mean (Bell et al., 2019; Kraus et al., 2023a, 2023b; Tune et al., 2021). Reward
prospect and gap time were included as regressors to account for their potential influence on behavior. A
random slope for the within-participant effect was included whenever it improved the respective model
and did not lead to missing convergence of the model.

Third, a linear mixed-effect model was calculated to analyze the relationship between the M100
amplitude and the post-gap alpha power. Reward prospect, task difficulty, and their interaction were
included as regressors to account for their potential influence on post-gap alpha power. A within-
participant and a between-participants regressor were included for the M100-amplitude regressor as well
as a random slope for the within-participant effect.

Fourth, linear mixed-effect models were calculated to analyze the relationship between the pre-
gap pupil size and the M100-amplitude or the post-gap alpha power. Reward prospect, task difficulty and
their interaction were included as regressors to account for their potential influence on the M100-
amplitude or post-gap alpha power. A within-participant and a between-participants regressor were
included for the pupil size regressor, as well as a random slope for the within-participant.

For the interpretation of effects analyzed with the different linear mixed-effect models, we
calculated Bayes Factors (BF) as $\log(BF) = [BIC(H0)-BIC(H1)]/2$, with BIC being the Bayes–Schwartz
information criterion (Alavash & Obleser, 2023; Wagenmakers, 2007). To this end, we calculated the BIC for
the full model, including the regressor of interest (H1) and for the reduced model, excluding the regressor
of interest (H0). A $\log(BF)$ larger than 1 provides evidence for the presence of an effect of the regressor of
interest, whereas a $\log(BF)$ value smaller than –1 suggests the absence of an effect of the regressor of
interest (Dienes, 2014).

Data availability
All data and analysis scripts are available at https://osf.io/prwb7/.

347   **Results**

348   **Reward prospect improves performance**
349   As intended, performance was vastly better in the easy compared to the hard condition for both accuracy
350   and response time (accuracy: GLMM; odds ratio (OR) = .05, std. error (SE) = .004, $p = 1.74 \times 10^{-238}$, $\log(BF) =$
351   Inf; response time: LMM; $\beta = 0.35$, SE = .007, $p < 1.74 \times 10^{-238}$, $\log(BF) = $ Inf; Fig. 2). Furthermore, participants

were more accurate and faster for the reward-relevant compared to the reward-irrelevant condition (accuracy: OR = 1.31, SE = .117, p = 3.54×10^{-3}, log(BF) = -.15; response time: β = -.03, SE = .007, p = 8.87×10^{-5}, log(BF) = 3.35). The interaction was not significant (accuracy: odds ratio (OR) = 0.98, SE = .175, p > .9, log(BF) = -4.6; response time: β = -.02, SE = .014, p > .2, log(BF) = -3.75). We found a hazard-rate effect, such that individuals were more accurate and faster when the gap occurred later rather than earlier (accuracy: OR = 1.21, SE = .036, p = 3.19×10^{-10}, log(BF) = 15.8; response time: β = -.08, SE = .003, p = 2.44×10^{-118}, log(BF) = 263.5).

Participants rated their use of the auditory cue to distinguish between reward-relevant and reward-irrelevant higher in the hard compared to the easy condition (t_{36} =3.54, p = 1.11×10^{-3}, d = .58).

Figure 2. Behavioral results. A: Accuracy. Proportion correct was better for the easy compared to the hard condition and for the reward-relevant compared to the reward-irrelevant condition. Insets: 45-degree scatter plots showing the task difficulty (left) and the reward prospect effect (right) from linear mixed-model analysis. Difference plots (y minus x axis) are shown in the upper right corners). **B**: Response time. Participants were faster for the easy compared to the hard condition and for the reward-relevant compared to the reward-irrelevant condition. Insets: 45-degree scatter plots showing the task difficulty (left) and the reward prospect effect (right) from linear mixed-model analysis. Difference plots (y minus x axis) are shown in the upper right corners.

Reward prospect modulates the task difficulty effect on pupil size

To investigate the influence of task difficulty and reward prospect on pupil size, we averaged pupil size over the time window ranging from 2.2 to 6.2 s (Fig. 3B; time-locked to noise-onset). Pupil size was larger for hard compared to easy trials (β = .05, SE = .009, p = 5.21×10^{-7}, log(BF) = 9.1) and larger for reward-relevant compared to reward-irrelevant trials (β = .03, SE = .009, p = 3.32×10^{-4}, log(BF) = 2.6). Importantly,

366   we observed a significant task difficulty × reward prospect interaction, indicating a larger increase in pupil
367   size for reward-relevant than reward-irrelevant trials when task difficulty was hard compared to easy (β =
368   .04, SE = .018, p = 3.08 × 10⁻², log(BF) = -1.9; Fig. 3C).

Figure 3. Pupil size results. A: Averaged pupil-size time courses across participants per condition. Error bands reflect the within-participants error. Gray areas indicate time window during which a gap could occur, from 2.2 to 4.2 s. **B**: Averaged data for 2.2–6.2 s time window. Error bars indicate the standard error of the mean. **C**: 45-degree scatter plots illustrate the interaction. Left: Data from the easy condition. Right: Data from the hard condition. Colored dots show averaged pupil data per task-difficulty level, separately for each participant. The 45-degree line indicates no difference between conditions. Crosshairs indicate the 95% confidence interval (CI). Difference plots (y- minus x-axis) are shown in upper right corners. **D**: Pupil-size time courses (time-locked to gap onset) for the hard condition, separately for each reward-prospect condition (light vs. dark) and for hit and miss trials (solid vs. dashed lines). Error bands reflect the within-participants error. **E**: Pupil-size data grouped into trials with slow (dashed) and fast response times (solid). The histogram shows the distribution of response times for each group. Gray area indicates the time window for the linear mixed-effect model analysis in panel F. Black line indicates the time window in which the pupil size was significantly larger for fast-response trials compared to slow-response trials (after FDR-correction). Error bands reflect the within-participants error. **F**: Effect of pupil size on response time in a linear mixed-effect model analysis. A larger pupil size is associated with a faster response time on a within-participant level (not for the between-participants effect). Participant-specific slope for pupil-size did not improve the model, but we show it here for illustrative purposes. All significant effects are based on FDR-correction.

Next, we investigated whether a larger pupil size during the interval preceding the gap is
associated with behavioral performance. To this end, pupil-size data for hard trials were aligned to gap-
onset times, and the pupil size was averaged across the -0.5 s to 0 s pre-gap time window. Pre-gap pupil
size did not predict behavioral accuracy, neither at the trial-by-trial state level (within-participant: OR =
1.07, SE = .043, p > .1, log(BF) = -2.7) nor at the trait level (between-participants: OR = 1.04, SE = .158, p > .8
, log(BF) = -1.6). However, at the trial-by-trial state level response times were shorter when pre-gap pupil
size was larger (within-participant: β = -.02, SE = .008, p = 9.03×10^{-3}, log(BF) = 0), but at the trait level there
was no association between a participant's mean pupil size and mean response time (between-
participants: β = -.01, SE = .038, p > .8, log(BF) = -1.6; Fig. 3F). To illustrate this effect, we grouped the hard
trials into fast and slow response trials, separately for the reward-relevant and the reward-irrelevant
condition (trials were selected such that the mean gap time for fast and slow response trials did not differ;
see Methods section). Pupil size was significantly larger for fast trials compared to slow trials already more
than 1 s before the gap onset (Fig. 3E).

Task difficulty, but not reward prospect, affects the auditory sensory response
We tested whether task difficulty and reward prospect influenced sensory responses, that is, responses in
the auditory cortex. To this end, we focused on the M100 component in the 0.09 to 0.13 s time window
after gap onset in temporal sensors. The M100 amplitude was larger for easy (i.e., longer gap duration)
compared to hard trials (i.e., shorter gap duration; β = -.40, SE = .013, p = 1.33×10^{-200}, log(BF) = 210.5; Fig.
4A & B). The effect for reward prospect (β = -.00, SE = .017, p > .9, log(BF) = -4.5), and the interaction were
not significant (β = -.01, SE = .034, p > .9, log(BF) = -4.5).

Task difficulty and reward prospect modulate the response-related evoked field
We also explored the late ERF component from 0.5 s onwards (Fig. 4A). Because the topography indicates
the responses originate from the parietal cortex, the analysis of this component focused on parietal
sensors. Sorting the gap-locked trials according to their response times (Fig. 4C) shows that this
component is time-locked to the response rather than to the gap-onset (at 0 s in Fig. 4C) as visual
inspection assumes the negative deflection to succeed the response time (dashed line). Hence, we
analyzed this component time-locked to the button response (Fig. 4D) instead of time-locked to the gap-
onset. Topographies for the time windows before, during, and after the button response are shown in
Figure 4D & E, indicating that the response-related component is similar to the component we observed
in the gap-locked analysis (Fig. 4C). The response-related component was stronger deflected for hard than
easy trials (β = -.18, SE = .013, p = 1.54×10^{-39}, log(BF) = 83), and for reward-relevant than reward-irrelevant
trials (β = -.04, SE = .013, p = 1.33×10^{-3}, log(BF) = 1; Fig. 4E). The interaction was not significant (β = -.05, SE
= .026, p > .05, log(BF) = -2.5).

Figure 4. Event-related field to gap onset and to button response. A: Event-related field to gap onset. Data are averaged across temporal sensors marked in inset. Error bands reflect the within-participants error. Gray areas indicate time windows for analysis in B and C. **B**: Effect on M100. Average from .09 to .13 s. Top: Topography for the average across all for conditions. Bottom: Statistical results are calculated using a linear mixed-effect model. Main effect is significant for difficulty but not for reward prospect. **C**: Late ERF-component. Top: Topography for the average across all four conditions from .5 to 1 s. Bottom: Trials sorted by response time and time-locked to the gap-onset. Average across parietal sensors that are marked in the inset in panel D. Data are from all conditions. Black dashed line indicates response time. **D:** Event-related field to button response. Data are averaged across parietal sensors marked in the inset. Error bands reflect the within-participants error. Gray areas indicate time windows for topographies on the right, and in panel E. Topographies for time window before button response and around button response show main activity around left motor areas. **E:** After-response-component. Top: Topography for the average across all four conditions from .1 to .6 s. Bottom: Statistical analysis of time window .1 to .6 s after

button response using a linear mixed-effect model. Stronger deflection for hard compared to easy and reward-relevant compared to reward-irrelevant. All significant effects are based on FDR-correction.

Neither reward prospect nor task difficulty modulate pre-gap parietal alpha power

The time-frequency analysis shows that parietal alpha power in the 8-12 Hz frequency band increased over
time after noise onset, up to when the gap occurred (Fig. 5C). However, alpha power in the 1.7 to 2.2 s time
window after noise onset (i.e., 0.5 s before any gap could occur) showed no effect of task difficulty ($\beta = .00$,
SE = .016, p > 0.9, log(BF) = -4.5), reward prospect ($\beta = -.01$, SE = .016, p > 0.9, log(BF) = -4.5) nor the
interaction: $\beta = -.02$, SE = .032, p > 0.9, log(BF) = -4.5). Grouping trials according to hits and misses
(irrespective of condition) showed the pre-gap alpha power increase for hits but not for miss trials. For hit
trials, alpha power also decreased after gap onset (Fig. 5D).

Alpha power time courses were time-locked to gap onset for an analysis of the exact time window
before gap onset. We investigated whether alpha power in the pre-gap time window (-0.5 to 0 s) was
affected by our experimental manipulations. However, neither the effect of reward prospect ($\beta = -.01$, SE =
.016, p > .5 , log(BF) = -4.5), task difficulty ($\beta = -.02$, SE = .016, p > .5, , log(BF) = -4), nor the interaction were
significant ($\beta = -.03$, SE = .032, p > 0.5, , log(BF) = -4.5).

Although pre-gap alpha power was not modulated by task difficulty or reward prospect, we found
a positive correlation between pre-gap alpha power and behavior. The probability of detecting a gap (for
hard trials) was higher when pre-gap alpha power in parietal sensors was larger (Fig. 5E). This effect was
present on the within-participant level (OR = 1.12, SE = .037, p = 7.81×10^{-4}, log(BF) = 1.7), but not on the
between-participants level (OR = .90, SE = .143, p > .5 , log(BF) = -1.6). There were no significant alpha-
power effects on response time (within-participant: $\beta = .03$, SE = .029, p > 0.2, log(BF) = -3.5; between-
participants: $\beta = .19$, SE = .142, p > 0.2, log(BF) = -1.1).

Figure 5. Pre-gap alpha power analysis. All data are averaged across parietal sensors marked in the inset in panel C. **A**: Time-frequency power measured in dB relative to a pre-stimulus time interval and averaged across all conditions. **B:** Topography reflects alpha power in the 500 ms (1.7-2.2 s) before the time window when a gap could occur (averaged across all conditions; gray area in C). **C:** Alpha power averaged for all four conditions separately. Error bands reflect the within-participants error. Effects of task difficulty and reward prospect were not significant in the 500 ms before a gap could occur (gray area). **D:** Alpha power for hit trials (top) and miss trials (bottom) sorted by gap onset. Black dashed lines indicate the gap time. Alpha power increased towards the gap but was suppressed after gap occurrence (for hit trials). **E:** Effect of pre-gap parietal alpha power on accuracy in a linear mixed-effect model analysis. Larger pre-gap alpha power is associated with better performance on a within-participant level only. Reported effects are based on FDR correction.

Reward prospect modulates post-gap alpha-power suppression

We further explored the alpha-power suppression that followed the gap. Figure 6A suggests the alpha

suppression is related to the gap rather than the button press, as illustrated by relation of the two dashed

lines to the alpha-power suppression in Figure 6A. Task difficulty led to a post-gap alpha-power

suppression that was only marginally significant for temporal sensors (β = -.04 SE = .018, p = 4.03 × 10^{-2},

log(BF) = -2, Fig. 6C) and not significant for parietal sensors (β = -.03, SE = .018, p > .2 , log(BF) = -3.5, Fig.

6D). However, alpha power was more suppressed in reward-relevant compared to reward-irrelevant trials

for temporal sensors (β = -.07, SE = .017, p = 3.33 × 10^{-4}, log(BF) = 3) and parietal sensors (β = -.05, SE = .018,

p = 1.53 × 10^{-2}, log(BF) = -.5). The interaction was not significant for both sensor clusters (temporal sensors:

β = -.06, SE = .035, p > .1 , log(BF) = -3; parietal sensors: β = -.03, SE = .036, p > .4 , log(BF) = -4). Projecting

gap-locked alpha power data into source space revealed qualitatively similar results to the results in sensor

space, although not all effects reached statistical significance in source space (Fig. S1).

Correlating the M100-amplitude with the post-gap alpha-power suppression revealed a positive

relationship (Fig. S2). When the M100-amplitude across temporal sensors was enhanced, subsequent alpha

power was less suppressed in both temporal (within-participant: β = .11, SE = .020, p = 2.74 × 10^{-8}, log(BF)

= 108; between-participants: β = .37, SE = .049, p = 6.26 × 10^{-13}, log(BF) = 12.8) and parietal sensors (within-

participant: β = .09, SE = .016, p = 2.74 × 10^{-8}, log(BF) = 47; between-participants: β = .20, SE = .076, p = 1.36

× 10^{-2}, log(BF) = 1.2).

Figure 6. Post-gap alpha power analysis. A: Gap-locked alpha power trials sorted by response time. Data is averaged across parietal sensors see inset in D. Black lines represent the gap onset and the response time. Alpha-power suppression is rather time-locked to the gap-onset than to the response time. **B:** Left: Grand average topography for -.5 to 0s time-locked to gap onset. Right: Grand average topography for maximal alpha-power suppression after gap onset. **C:** Temporal sensors. Left: Alpha power averaged per condition across participants and temporal sensors (see inset). Error bands reflect the within-participants error. Right: linear mixed-effect model results of alpha-power suppression. Alpha-power suppression was larger for hard compared to easy and reward-relevant compared to reward-irrelevant trials. **D:** Parietal sensors. Left: Alpha power averaged per condition across participants and parietal sensors (see inset). Error bands reflect the within-participants error. Right: linear mixed-

effect model results of alpha-power suppression. Alpha-power suppression was larger reward-relevant compared to reward-irrelevant trials.

Larger pre-gap pupil size covaries with lower pre-gap parietal alpha power

To investigate the relationship between pupil size and brain measures, we calculated different linear mixed-effect models (Fig. S3). First, we tested whether the pre-gap pupil size is associated with auditory cortex responses to the gap (M100 amplitude; averaged across temporal sensors). There was no within-participant effect (β = -.01, SE = .018, p > .6, log(BF) = -6) nor a between-participants effect (β = -.07, SE = .053, p > .4, log(BF) = -1.73).

Second, we investigated whether the pre-gap pupil size is associated with pre-gap parietal alpha power (averaged across parietal sensors). A larger pupil size was associated with lower parietal alpha power on a within-participant level (β = -.05, SE = 0.02, $p = 1.25 \times 10^{-2}$, log(BF) = 5.5; Fig. S3B). There was no significant effect on a between-participants-level (β = -.06, SE = .104, p > .6, log(BF) = -1.64).

Discussion

In the current study, we investigated a listener's motivation affecting behavior, pupil size, and neural activity during a challenging auditory detection task. Participants performed better, and pupil size increased when listeners were more compared to when they were less motivated by reward prospects. Neural oscillatory activity in parietal regions increased throughout the presentation of the noise sound, but this power increase was independent of task difficulty and reward prospect. Auditory sensory responses to auditory target stimuli were not modulated by reward prospect. However, both task difficulty and reward prospect independently enhanced post-gap activity. In sum, pupil-size changes index cognitive investment during the interplay of listening demand and motivation, whereas motivation impacts neural indices post-stimulus rather than preparatory attentional modulation. The current study thus shows the complex and distinct impacts of motivation and listening demands on different neurophysiological systems.

Motivational state moderates the effect of listening demand on pupil size

Pupil size increased as listening demands increased, as expected (Kadem et al., 2020; Kahneman & Beatty, 1966; Koelewijn et al., 2012; Kraus et al., 2023b; Ohlenforst et al., 2018; Wendt et al., 2016; Winn et al., 2015; Zekveld et al., 2010). Previous work has also shown that the pupil size is sensitive to individuals giving up listening under impossible listening conditions (Herrmann & Ryan, 2024; Ohlenforst et al., 2017; Zekveld & Kramer, 2014). The observation of the current study that a low motivational state is associated with a smaller pupil size, especially under high listening demands (see Fig. 3B), is consistent with the literature on 'giving up' listening. People may invest less cognitively when they are little motivated (Brehm & Self, 1989; Herrmann & Johnsrude, 2020; Kraus et al., 2023a; Pichora-Fuller et al., 2016).

Critically, the behavioral results by themselves suggest that the influence of motivation is
independent of the influence of listening demand (two main effects; Fig. 2). However, the pupil-size results
indicate, consistently with cognitive control frameworks (Brehm & Self, 1989; Parro et al., 2018; Yee &
Braver, 2018), that motivation is most impactful under difficult compared to easy listening demands (Kraus
et al., 2023b). Our pupil size data thus provide an important confirmation to examine motivational impacts
on the neural level.

Expectations about different levels of listening demand are not sufficient to modulate alpha power
Parietal alpha power increased throughout the presentation of the noise up to when individuals detected
the gap (Fig. 5C). Alpha power thus showed sensitivity to when in time attention is allocated, followed by
a post-stimulus suppression (Herrmann et al., 2023). However, in contrast to previous work (Obleser et al.,
2012; Petersen et al., 2015; Wisniewski et al., 2017; Wöstmann et al., 2015) and our hypothesis, we did not
observe an increase in parietal alpha power with increasing task demand nor when listeners could expect
a reward for performing well. One important difference between our and these former studies is that
different tasks and time windows of interest were employed. Most of the studies that report demand-
related effects on parietal alpha power during listening observed them in a memory task, during the
retention period when participants held a stimulus in memory to compare it with a later probe stimulus
(Obleser et al., 2012; Petersen et al., 2015; Wisniewski et al., 2017; Wöstmann et al., 2015). In the present
study, we investigated alpha power changes in a period – leading up to a behaviorally relevant auditory
event – during which our experimental conditions were acoustically identical (as opposed to some of the
previous studies). It thus appears that top-down knowledge about the difficulty of an upcoming event is
insufficient to drive changes in parietal alpha power (but also see Herrmann et al. (2023), indicating
additional complexities). Palva & Palva (2011) suggest that distinguishing between endogenous vs.
exogenous task demands is critical to understanding alpha-power dynamics. Manipulation of task demand
via the saliency of a stimulus is an exogenous manipulation (Obleser et al., 2012; Petersen et al., 2015;
Wisniewski et al., 2017; Wöstmann et al., 2015), whereas adjusting expectations about demand level is an
endogenous manipulation (present study). Therefore, we suggest that changes in alpha power due to
listening demand may only be observed under specific task and stimulus conditions but do not generally
vary with different levels of cognitive resource recruitment during listening.

Not auditory sensory processing but post-stimulus alpha power is modulated by motivational state
Auditory sensory responses (M100 amplitude) were enhanced for a long compared to a short gap duration
– and thus for the more salient target – but not for variations in motivation. The M100 and the N100, the
electric equivalent, are known to respond most strongly to changes in physical stimulus properties (Frank
et al., 2020; Hansen & Hillyard, 1980; Näätänen & Picton, 1987; Paiva et al., 2016). Nevertheless, attentional
modulation of the M100/N100 has been observed previously but often limited to spatial tasks (Ding &
Simon, 2012; Hillyard et al., 1973; Kraus et al., 2021; O'Sullivan et al., 2015; Orf et al., 2023; Woldorff &

Hillyard, 1991). It appears, however, that the attentional boost through motivation is insufficient to affect
auditory sensory responses.

In contrast to the auditory sensory processing, we observed a response-related neural signal that
scaled with task difficulty and reward prospect. Research on the impact of reward on stimulus processing
often focuses on the feedback-related negativity (FRN). The FRN is a component that peaks around 200 ms
after the feedback about an earned or lost reward (Glazer et al., 2018; Holroyd & Coles, 2002). The FRN is
thought to scale with the degree to which the actual feedback deviates from the expected feedback
(Frömer et al., 2021; Sambrook & Goslin, 2015) and is modulated by reward expectation (Michael X. Cohen
et al., 2007). In the present study, participants knew whether they were in a reward-irrelevant or a reward-
relevant trial and how difficult target detection was. Moreover, the response participants made upon gap
detection was the only feedback that they received about possibly gaining a reward. Detecting a gap in
hard trials may have led to a more unexpected feedback signal (i.e., positive surprise) than in easy trials
because participants knew that it would be less likely for them to detect the gap in hard trials. This feedback
signal may be greater in the reward-relevant than the reward-irrelevant condition. We, therefore, interpret
the observed effect of motivation as a positive surprise related to the detection of the gap.

Although there was no change in pre-gap alpha power nor in auditory sensory processing (M100)
due to changes in motivational state, the post-gap alpha-power suppression was stronger during high
compared to low motivation, independently of task demand. The suppression of alpha power is thought
to be a sign of the facilitation, and therefore gating, of the processing of sensory input (Jensen & Mazaheri,
2010; Klimesch et al., 2007; Palva & Palva, 2011; Pfurtscheller, 2003). In visual attention tasks, reward
prospect enhanced post-target encoding (Hall-McMaster et al., 2019) and neural processing in attention
networks (Small et al., 2005), suggesting motivation influences of attentional top-down mechanisms on
sensory processing. Both the response-related neural signal and the post-stimulus alpha-power
suppression suggest motivation affects top-down mechanisms during effortful listening.

Discrepancy between changes in pupil size and alpha power
Both parietal alpha power and pupil size increased throughout a trial toward the gap, which was beneficial
for behavior. However, the degree to which they were affected by our experimental manipulations
differed. Pupil size was greater for higher task demands and modulated by motivation, whereas parietal
alpha power prior to the gap did not change for either manipulation. Research investigating the relations
between both metrics is rare. The few studies that observed simultaneous demand-driven dynamics in
pupil size and alpha power manipulated the demand via the stimulus itself, for example, by adding
different levels of background noise to speech or using noise-vocoded speech at different levels (Ala et al.,
2020; McMahon et al., 2016; Miles et al., 2017). As outlined above, the present study had no acoustic
differences in the pre-gap analysis window, which may explain the absence of alpha-power changes. In a
recent study using the same auditory paradigm in an audiovisual dual-task, we also found that changes

driven by listening demands were more prominent in pupil size than in parietal alpha power (Kraus et al.,
2023b).

The current study also showed that pre-gap pupil size and pre-gap parietal alpha power are
negatively related (see also Kraus et al., 2023b). Although pupil size and alpha power were differently
sensitive to listening demand and motivation, a common underlying mechanism seems to affect both
pupil size and parietal alpha power but in opposite directions. Noradrenergic dynamics originating from
the locus coeruleus may be one candidate. Pupil size variations are correlated with activity in the locus
coeruleus (Aston-Jones & Cohen, 2005b), and the pupil dilates in response to LC-stimulation (Liu et al.,
2017). Increased noradrenergic activity emerging from LC is linked to optimizing task performance and
task engagement (Aston-Jones & Cohen, 2005a). The noradrenergic influence on thalamic modulations
(McCormick, 1998) and the thalamic connection to cortical oscillatory activity (Steriade, 2000) provide
evidence for a neural mechanism affecting both pupil size and neural oscillatory alpha power (Dahl et al.,
2022).

554   **Conclusion**
The present study confirms that pupil size robustly indexes cognitive investment during listening and
provides an integrated read-out of an individual's motivational state. However, the neural mechanisms
that encode listening demand and motivational state reveal a more nuanced picture: Expectation of a more
demanding or more important (i.e., reward-relevant) sensory input does not suffice to elicit variations in
neural alpha power. Auditory sensory processing was also not affected by a listener's motivational state.
Importantly, we observed that the known alpha-power suppression in the wake of an auditory target event
appears amplified under top-down motivational regulation. In sum, while pupil size poses an integrated
read-out of listening demand and motivation, both dimensions selectively affect sensory and attentional
post-processing aspects of auditory neurophysiology.

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836   **Supplements**

Supplementary methods

Source localization

For source localization, the MRI image of the standard brain and skull in Fieldtrip toolbox was non-linearly

warped for each participant to fit their head-shape data from the Polhemus digitization. An automatic

freesurfer's approach was used to segment the MRI and extract the cortical mesh. This procedure ensured

that the cortical mesh consisted of comparable grid-point locations across participants (Alavash et al.,

2021) in accordance with the Human Connectome Project (HCP) standard atlas template (Glasser et al.,

2017; Keitel & Gross, 2016). This cortical mesh served as the source model for each participant. Fieldtrip's

'singleshell' method was used to calculate the inner skull surface that was used as a volume conductor

model. Subsequently, leadfields were calculated separately for each experimental block to account for the

slightly different head positions relative to the sensors in the different MEG recording blocks.

848   For each participant and block, a multi-taper (±2Hz spectral smoothing) fast Fourier transform (FFT)

was calculated. The complex coefficients at 10 Hz that resulted from the FFT were used to calculate a cross-

spectral density matrix per block. Dynamic imaging of coherent sources was used for source localization

(DICS, Gross et al., 2001). For each source location, a spatial filter was calculated using a participant's cross-

spectral density matrix (dipole orientation: axis of most variance using singular value decomposition). For

each trial, spatial filter weights were multiplied time point per time point with the complex wavelet

coefficients from the analysis that used data time-locked to the gap onset (8–12 Hz frequency range).

Power was calculated by squaring the magnitude of the complex wavelet coefficients that were projected

through the spatial filter. Time-frequency source power was averaged across the 8 to 12 Hz frequencies.

857   For the statistical analysis, we focused on two predefined regions of interest (ROI) according to

functional parcels defined by the Glasser atlas as available in the Human Connectome Project workspace

(Glasser et al., 2017; Keitel & Gross, 2016). We included an auditory ROI due to the auditory nature of the

task and because auditory stimulation is known to elicit sensory alpha activity (Herrmann et al., 2023; Kraus

et al., 2023b; Mazaheri et al., 2014; Wöstmann et al., 2017). We also included a parietal ROI, because the

parietal cortex is part of the attentional networks and is known to elicit alpha activity under task load

(Banerjee et al., 2011; Behrmann et al., 2004; Herrmann et al., 2023; Kraus et al., 2023b; Rushworth et al.,

2001). To analyze post-gap alpha-power suppression in source space, we calculated the latency of minimal

alpha power between 0 and 1s post-gap per condition, participant, and ROI. For each trial, we then

averaged the data ±40 ms around the estimated latency.

867   For visualization only, hit trials were averaged for each condition and participant. The dB power

868   change was calculated relative to the original baseline time window (-1.5 to -1.1 s time-locked to noise

869   onset).

870 **Supplementary figures**

Figure S1. Source localized alpha power, time-locked to gap onset. A: Left: Grand average source plot for -.5 to 0 s time-locked to gap onset. Right: Grand average source plot for maximal alpha-power suppression after gap onset. **B:** Auditory ROI. Left: Source-projected alpha power for each condition. Inset shows the auditory ROI. Error bands reflect the within-participants error. Right: Results from a linear mixed-effect model predicting alpha-power suppression. Alpha-power suppression was larger for hard compared to easy trials (β = -.07, SE = .018, p = 9.64 × 10^{-4}, log(BF) = 2.5). The effect of reward (β = -.02, SE = .018, p > .6, log(BF) = -4) and the difficulty × reward interaction (β = .02, SE = .036, p > .7, log(BF) = -4.5) were not significant. Direction of the effects is same as in sensor space. **C:** Same as in panel B for a parietal ROI. No significant effect was found (task difficulty: β = -.03, SE = 0.016, p > .7, log(BF) = -2.5; reward prospect: β = -.02, SE = .016, p > .1, log(BF) = -3.5; interaction: β = -.06, SE = .031, p > .1, log(BF) = -3) Direction of the effects is the same as in sensor space.

A Alpha suppression: temporal sensors   **B** Alpha suppression: parietal sensors

Figure S2. Relation between M100 amplitude and alpha-power suppression. A: Relation between M100-amplitude and alpha-power suppression across temporal sensors. Linear mixed-effect modeling controls for the reward conditions and is done on hard and hit trials only. M100 data and alpha-power data averaged across temporal sensors. A larger M100 is associated with less alpha-power suppression on both the within-participant and between-participants level. **B:** Same as in A for alpha-power data is averaged across parietal sensors. A larger M100 is associated with less alpha-power suppression on both the within-participant and between-participants level.

Figure S3. Relation between pupil size and brain measures. A: Relation between pre-gap pupil size and M100-amplitude. Linear mixed-effect modeling controlled for experimental conditions and was done on hit trials only. Pupil size was averaged across 0.5 s before gap-onset and baseline-corrected to the baseline window before the trial. M100 data was averaged across temporal sensors. No within-participant nor between-participants effect of pupil size on the M100-amplitude was found. **B:** Relation between pre-gap pupil size and pre-gap parietal alpha power. Linear mixed-effect modeling controlled for experimental conditions and was done on hit trials only. Pupil size was averaged across 0.5 s before gap-onset and baseline-corrected to the baseline window before the trial. Alpha power data was averaged across the same 0.5 s time window and across parietal sensors. A significant negative relationship between pupil size and alpha power was found on a within-participant level.

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