article has fundamental problems. The article contains no formal description of possible actions. Kurzban et al. arbitrarily select possible actions for each situation considered in the article. However, such an approach is wrong, because the number of possible actions is potentially infinite in any situation (Russell & Norvig 2003). Because possible actions can be very different, the unconscious comparison of their utilities seems impossible. Kurzban et al. do not explain how the mind compares doing math calculations and mind wandering. The functioning of the hypothetical mechanism is described abstractly without pointing to the situations in which mental effort and boredom occur (see the target article’s Figure 1). As a result, it is unclear why the output of this mechanism is mental effort and fatigue rather than, for example, fear and anxiety. Fear and anxiety can obviously be applied to optimize costs and benefits.

Another model can be sketched as an alternative to the authors’ approach and the theories of depleting resources. Some details should be specified prior to the description of the model. Mental effort and fatigue occur in two sorts of situations. First, mental effort and fatigue usually occur when an individual attempts to acquire novel skills. However, this activity is typically not perceived as boring and negative. As an individual acquires a novel skill, the mental effort usually disappears (Logan 1985). It is reasonable to assume that in this case mental effort simply reflects the necessary restructuring of the mind. Second, mental effort and fatigue frequently occur when the mental activity of an individual is not difficult but is long-term. In this case, mental effort is perceived as aversive. Obviously, the experiments in the target article were simple but long-term mental activities. The proposed model deals with such situations.

The proposed alternative model is based on two assumptions. First, the mind is able to maintain several processes in parallel. One of the processes is a task which occupies the focus of consciousness while other processes function in a background mode. Second, pursuing a long-term goal is usually an execution of a limited number of actions; many of them should be performed over and over again. As a result, any long-term activity is a sequence of recurring actions and therefore it is monotonous.

The brain has two systems that process monotony and its antagonist, novelty. One system is associated with the hippocampus (Grossberg & Merrill 1992; Vinogradova 2001). This system has a representation of the ongoing situation and compares it with the input from other brain systems. A mismatch between the representation and the input means that the situation is changed, and then the brain is activated. If the representation matches the input, then habituation occurs and the brain activity is decreased (Vinogradova 2001). The second system is the novelty-seeking system, which is responsible for seeking novel and varied sensations and experiences (Roberti 2004; Zuckerman 1994). The functioning of this system is associated with the interaction between neurotransmitter systems that are concentrated in the limbic areas of the brain (Zuckerman 1996).

It can be hypothesized that the monotony of long-term activities leads to the engagement of both novelty-processing systems. The first system attempts to inhibit the ongoing task, and the second system tries to activate any parallel processes. The feeling of mental effort reflects the competition between the task, which suffers from inhibition, and other processes. Fatigue and boredom mirror the inhibition of the ongoing task and habituation. The reduction of performance in tasks such as vigilance tasks results from the inhibition of the task by the first system. Accordingly, changes in the situation may result in the improvement of performance owing to the activation of the brain by this system. The decrement in performance when participants perform sequentially several tasks can be explained on the basis that these tasks share the common experimental context (one experimenter, one room, etc.), and therefore the situation can be considered monotonous.

The relationship between reward and fatigue can be hypothesized as a consequence of the interaction between the novelty-processing systems and the reward system. Indeed, novelty seeking should be maximally intense in neutral situations, because seeking novel sensations in very dangerous or very pleasant situations is hardly a useful strategy. As a result, reward can inhibit the novelty-processing systems, thereby decreasing the feeling of fatigue.

The feelings of fatigue and boredom in long-term activities possibly reflect a conflict between various brain systems. In my opinion, the ability to pursue long-term goals having no innate basis is the main characteristic distinguishing humans from other animals (Prud’koff 1999; 2005). The experiments described in the target article are obvious examples of pursuing such goals. Indeed, subjects participated in the vigilance tasks not because they were hungry, sexually unsatisfied, or frightened. The ability is maintained by the prefrontal lobes (Luria 1966; 1982). This is a young structure maximally advanced in humans (Luria 1968).

However, long-term activities often are monotonous. Monotony results in the activation of the novelty-processing systems. These systems are maintained by ancient limbic structures, which also maintain other biological goals (Kolb & Whishaw 2003). For the novelty-processing systems, pursuing social goals is a neutral mental effort because the limbic structures are weakly involved in processing social goals. Therefore, in this case the novelty-processing systems should be activated, thereby hindering social activities.

Kurzban et al. ask, “Why, if revising a manuscript contributes to the achievement of key long-term goals, does it feel aversively ‘effortful’?” (sect. 2.1, para. 4). They attempt to respond to this question, but the target article does not contain a clear answer. The proposed model, however, offers a simple solution: because a mature scientist frequently revises manuscripts and this activity becomes monotonous.

Subjective effort derives from a neurological monitor of performance costs and physiological resources

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Matti Topsb, Maarten A. S. Boksemb, and Sander L. Koolea
ab Department of Clinical Psychology, VU University Amsterdam, 1081 BT Amsterdam, The Netherlands; bRotterdam School of Management, Erasmus University, 3062 PA Rotterdam, The Netherlands; cDonders Institute for Brain, Cognition and Behaviour, Centre for Cognitive Neuroimaging, 6500 HB Nijmegen, The Netherlands.

http://www.boksem.nl
http://www.psy.vu.nl/nl/over-de-faculteit/medewerkers-alphabetisch/medewerkers-i-vs-koole/index.asp

Abstract: Kurzban et al.’s expectancy-value mechanism of effort allocation seems relevant in situations when familiar tasks are initiated. However, we think additional mechanisms are important when people continue with a task for a prolonged time. These mechanisms, which are particularly relevant for performance of novel or urgent tasks, involve neural systems that track performance costs and resources.

Why are some tasks experienced as more effortful than others? To address this question, it is useful to distinguish between reactive action control in unpredictable environments and predictive control in predictable environments. These different types of action control are supported by different brain systems. Predictive control areas are associated with the dorsal prefrontal cortex, dorsal anterior cingulate cortex (dACC), and dorsal striatum, which sustain feedforward action control in tasks that are familiar and predictable (Luu et al. 2011; Tops & Boksem 2011; 2012). By contrast, reactive control areas include the inferior frontal gyri.
(IFG) and anterior insula (AI), which sustain momentary feed-  
back-guided control when tasks are performed that are novel,  
urgent, or unpredictable. Reactive control thus represents a  
specialized mode of operation for detecting new information,  
encoding it in memory, and assimilating it into preexisting know-  
edge structures, and for changing earlier schemata, thereby facil-  
itating future predictive control (Hasher & Zacks 1979, Tops &  
Boksem 2008). Because reactive control directly triggers homeo-  
ostatic regulation of the internal milieu (discussed below), such  
cognitive control requires the momentary tracking of physio-  
logical costs and resources and is experienced as effortful. The  
experience of effort is hence an adaptive motivational mechanism  
that limits the (re-)initiation and prolonged performance of tasks  
that demand reactive control, especially when there are insuffi-  
cient perceived benefits, threats, or resources to compensate for  
the physiological costs of reactive control (Boksem & Tops 2008).

The notions of predictability and controllability are central to  
understanding which challenges trigger a physiological stress  
response (Sapolsky 2005). Physiological responses to challenge  
parallel the two forms of action control: Reactive homeostatic  
responses arise in relation to changes in physiological variables  
that have already occurred, and predictive homeostatic responses  
emerge in anticipation of predictably timed challenges (Montague  
Ede 1986; Romero et al. 2009; cf. Landys et al. 2006). When a  
challenge or task is perceived as predictable and controllable,  
because resources are perceived to be sufficient for the task  
(e.g., enough muscle strength), predictive homeostasis is main-  
tained and the task may not be experienced as effortful. By con-  
trast, situational novelty (e.g., Hasher & Zacks 1979; Shiffrin &  
Schneider 1977) and unpredictability of cognitive operations  
(Ackerman 1987; Fisk & Schneider 1983) require effortful process-  
ing and can trigger reactive physiological responses that poten-  
tially incur health costs (Romero et al. 2009). Importantly,  
reactive homeostatic control may decrease less urgent predictive  
homeostatic regulation, causing “somatic neglect” of, for example,  
circadian variation in appetite (Koole et al., in press).

Neuroimaging evidence supports our thesis that reactive control  
systems translate information about action costs and resources  
into a motivational feeling of effort. Through its reciprocal  
connections with autonomic and visceral centers of the nervous  
system such as the hypothalamus (Carmichael & Price 1995), the AI  
may be involved in the monitoring and regulation of peripheral resources such as glucose levels (Allport et al. 2004), muscle condition (Craig 2003), autonomic activation (Critchley et al. 2004), and the processing of aversive bodily states (Paulus & Stein 2006). In addition, insula activation has been related to the subjective perception of physical effort and exertion (de Graaf et al. 2004; Williamson et al. 1999; 2003). The IFG/AI areas that are active when people experience subjective effort are also implicated in compensatory effort allocation with time on task. One study found the bilateral AI to be involved in assessing the level of energy expenditure required to reach a proposed effort (Prévost et al. 2010), while several other studies suggested that increased effortful effort during performance over extended periods of time or after sleep deprivation is associated with increased activation of right-hemispheric ventral cortical areas including IFG/AI, and sometimes in the context of activity declines in dACC and/or the dorsolateral prefrontal cortex (Bell-McGinty et al. 2004; Chuah et al. 2006; Coull et al. 1998; Paus et al. 1997; Walker et al. 2005). Moreover, momentary lapses in attention, which increase with time on task and fatigue, are associated with reduced activity in this right ventral attentional network, whereas its compensatory recruitment during subsequent trials is associated with recovery from lapses in attention (Weissman et al. 2006).

Thus, the AI may influence action-selection by monitoring the  
availability of resources and the physiological costs associated  
with actions. The readout of this monitor may be experienced as  
feelings of effort, resistance, and discomfort that influence choices to  
initiate or (dis)continue task performance (Tops & de Jong 2006).  

Unlike what Kurzban et al. propose, increased subjective effort  
does not necessarily shift engagement towards alternative, more  
rewarding options, but may also stimulate disengagement, inactiv-  
ity, and recuperation when perceived resources (as signaled by the  
AI) are low (Boksem & Tops 2008). In our view, this is the most  
important role of subjective effort in decision-making. Indeed,  
effort may be considered as an adaptive signal that the present  
behavioral strategy is no longer appropriate, because it continues to  
demand reactive control that usurps costly physiological resources  
when substantial resources have already been invested and the  
goal evidently has not yet been achieved. Feelings of effort may  
provide the cognitive system with a signal that stimulates lowering of  
current goals and/or seeking of less demanding alternative  
strategies.  

A major advantage of our account over Kurzban et al.’s is that  
ours more precisely explains which tasks trigger subjective effort  
and fatigue (i.e., those that require reactive control, such as  
tasks that are novel or urgent). Moreover, our account is able to  
address the transition of prolonged effortful demand into persist-  
ent forms of fatigue. When the situation is uncontrollable, individ-  
uals are forced to rely on reactive control, associated with feelings  
of effort, up-regulation of reactive homeostatic responses, and  
discouragement of predictive homeostatic regulation. Although adaptive  
in the short-term when dealing with important and urgent situ-  
ations, prolonged reactive homeostatic control can lead to endur-  
 ing physiological changes (Romero et al. 2009), which may give  
rise to chronic fatigue.

The economics of cognitive effort

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John Andrew Westbrook and Todd S. Braver  
Psychology Department, Washington University in St. Louis, St. Louis,  
MO 63130-4899.

http://ccpweb.wustl.edu/westbrook.html  
http://ccpweb.wustl.edu/braver.html

Abstract: If cognitive effort indexes opportunity costs, it should be  
investigated like other cost factors including risk and delay. We discuss  
recent methodological advances in behavioral economics and  
neuroeconomics, highlighting our own work in measuring the subjective  
(economic) value of cognitive effort. We discuss the implications of  
Kurzban et al.’s proposal and how some of its predictions may be  
untestable without behavioral economic formalisms.  

Kurzban and colleagues posit phenomenal effort as a marker of  
opportunity cost, and thus as input to an economic decision  
about the subjective value of cognitive engagement. As such,  
cognitive effort is ripe for behavioral economic investigation. If effort  
represents a cost, formalisms developed in behavioral and neuroe-  
conomic research can be used to quantify that cost. Moreover,  
many of the extensive implications of the authors’ hypothesis  
may be untestable without objective cost measures. To distinguish  
their proposal from resource models, Kurzban et al. suggest indexing  
effort expenditure with performance. As we discuss below,  
however, performance has a complicated relationship with effort.  
Furthermore, humans can make effort-based decisions in an  
online manner (i.e., during an unengaged period); this points to  
the need for offline indices of cognitive effort. The full potential  
of Kurzban et al.’s essentially economic theory will only be real-  
ized once variables of interest are formalized within a behavioral  
economic framework.  

Broadly, behavioral economics is concerned with formal  
methods for probing the influence of choice dimensions on  
decision-making. The discipline has yielded a wealth of infor-  
mation about the extent to which cost factors, including delay  

Commentary/Kurzban et al.: An opportunity cost model of subjective effort and task performance