Pink Taxation: Unpacking The Economic and Social Consequences of The Pink Tax On Women

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ABSTRACT: This research paper investigates how societal norms, specifically those related to the pink tax and financial limitations, affect consumer behavior, mainly in two countries - India and Kenya. The main concern looks into how financial constraints and gender-based price discrimination influence consumers' unwillingness to buy necessities. There is still research interest in the consistently high prices for women in countries like Kenya and India despite the abolition of the pink tax in these regions. The study triangulates both qualitative and quantitative data to close this gap. This is done to capture the patterns and trends of the phenomenon, as well as the subtle narratives, allowing for a comprehensive investigation. The research strives to offer a thorough comprehension of the obstacles encountered by female consumers, thereby illuminating the multifaceted aspects impacting their decisions. These findings aim to provide important insights into gender-inclusive pricing strategies. We mainly investigate female consumers' challenges by offering a nuanced understanding of female consumers in India and Kenya for policymakers, businesses, and advocacy groups working towards gender-inclusive pricing practices and economic equity.
KEYWORDS: Behavioral and Social Sciences, Sociology and Social Psychology, Pink Taxation, Policy Making and Economics, Gender-Based Price Discriminations.

Introduction

Pink tax charges higher prices for women-oriented goods and services, even when these products are functionally equivalent to those marketed to men.[1] Menstrual pads, that is a basic necessity for women and girls, are an example of gender-based price discrimination. These disparities in pricing point out the financial challenges individuals face in rural areas in developing countries, where access to "affordable" menstrual hygiene products is mainly limited.[2] The pink tax is primarily an economic phenomenon that characterizes gender-based pricing disparities that often affect women-oriented products, and it is an increasing matter of concern worldwide. To shed light upon the difficulties arising due to the pink tax and the policies pointed towards it, an initial historical investigation of the origins of the pink tax is scrutinized.

To gain a deeper understanding of the global implications on the concern of the pink tax and its impact on rural communities, we divert to India and Kenya, two nations marked by their unique historical, cultural, and economic contexts. Furthermore, by focusing on two very diverse countries, we can engage in a meticulous topic regarding the effectiveness of policies to mitigate the financial burden of the pink tax on necessities. Reviewing the policies and initiatives addressing the pink tax in these countries can present an informed and robust debate. Particularly, light can be thrown on the efficacy of measures designed to alleviate the financial burden and the ongoing discourse on gender-based pricing disparities and their implications for menstrual hygiene access in the developing world. [3]

In India and Kenya, where a noteworthy portion of the population resides in rural areas, the pink tax compounds the financial challenges faced by women. India's historical gender disparities, deeply rooted in its cultural fabric, further intensify these economic hurdles. In contrast, Kenya's history of gender inequality and its evolving economic landscape offer a distinct perspective on the impact of the pink tax.[4] Historically, the pink tax returns to rooted societal norms biased toward men. These stereotypical norms have restricted women's access to education as well as economic opportunities and instead give them roles such as homemakers and caretakers.[5] As a result, women have borne the brunt of higher prices on necessities, especially their health.[6]

Considering all the above, this research paper seeks to comprehensively understand the premises of the pink tax, explore its historical foundations and development, and review policies and initiatives related to the specific financial constraints imposed on rural communities in India and

Kenya takes a systematic review approach from an emerging synthesis angle. This paper mainly focuses on the affordability of essential goods and services such as clothing, healthcare, and personal care products. Due to the taxation policy, menstrual products are twice as affordable in HICs than in LMICs. Hence, focusing on a specific country's context can lead to a deeper and richer understanding.

Discussion

Reviewing pink tax in the literature – A systematic approach:

Following the steps below, the relevant literature has been reviewed systematically. The criteria for filtering the resources utilized are presented in Table 1 below.

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Table 1: Cumulative results of previous studies in the field are filtered through selected criteria (produced by the author).

S. No.	Publication (last 15 years)	Study Design	Population	Geographical Location	Outcomes	Publication Type
1.	Maiti (2023)	Review	Women	Kenya, India	Economic well-being	Journal Article
2.	Legally Flawless (2023)	Observational	Women and Men	Not specified	Price disparities in personal care products	Report
3.	Mint.com (2020)	Observational	Women	Not specified	Price sensitivity and product differentiation in Personal Care products	Online Article
4.	AMBULANCE (2020)	Review	Women	Not specified	Higher prices for clothing items	Report
5.	Consumer Protection Council of India (2022)	Observational	Women and Men	India	Price disparity in clothing items	Report
6.	Consumer Protection Agency of Kenya (CPA) (2022)	Observational	Women and Men	Kenya	The price difference in clothing items	Report
7.	Kardetoft (2022)	Qualitative Observational	Women	Not specified	Impact of pink taxation on women's choices	Journal Article
8.	Joad (2023)	Qualitative Ethnographic	Women	Not specified	Higher costs in healthcare for women	Journal Article
9.	Moshary, Tuckman, and Vajravelu (2021)	Observational	Women	Not specified	Higher costs for women's toiletries	Journal Article
10.	Joint Economic Committee (2016)	Mixed Observational and statistics	Women	Not specified	Higher costs in reproductive healthcare	Report
11.	NGO 'Aakar' (2016)	Observational	Women	India	Higher costs for women's toiletries	Report
12.	Consumer Protection Agency of Kenya (CPA) (2021)	Observational	Women	Kenya	Price difference in personal care products	Report
13.	World Bank Blogs (2021)	Quantitative	Women	Kenya	Financial impact of pink tax on personal care products	Blog Post
14.	Mire (2020)	Qualitative Interviews	Girls	Kenya	Impact of menstrual product cost on education	News Article
15.	The Context (2023)	Qualitative Focus Groups	Girls	Kenya	Failure of tampon tax elimination to address period poverty	Article
16.	Benzarti and Carloni (2019)	Qualitative Observational	Women	Global	Retailers Benefiting from Tampon Tax Cuts	Journal Article
17.	Baptisa Bhalla, Taylor, and Thomas Reuters Foundation (2023)	Qualitative Interviews	Women	Global	Impact of tampon tax elimination on prices	Online Article
18.	Rossouw and Ross (2020)	Observational	Women	Kenya	Market domination and high prices of menstrual products	Journal Article
19.	Kimeria (2020)	Quantitative	Women	Global	Market Influence on Pricing	Online source

To further elaborate on the table above, the process of reviewing the literature was completed through the following stages:

Stage 1: Definitions - developments in the scholarly literature (Section 1)

Stage 2: Practical Implications - practical and empirical evidence (Section 2)

Stage 3: Contextual evidence from the two countries - documented details on the similarities and the differences between the two countries' cases (Sections 3 & 5)

Stage 4: Policies - up-to-date developments on policies and regulations (Section 4)

Stage 5: Assessing the current situation - where are we and what the future holds (Section 6).

The following sections elaborate on these.

1. Introducing pink tax in the literature:

The pink tax, a discriminatory pricing practice characterized by higher prices for products for women, has far-reaching effects on women's financial constraints in Kenya and India. Social conventions and gender stereotypes that link particular goods and services to femininity are the foundation of the pink tax. For example, personal care items advertised as "feminine" or "for women" are frequently more expensive than their functionally equivalent male-targeted counterparts. This difference in pricing is mainly seen for personal care products. Similarly, women's clothing goods like dresses, blouses, and shoes are frequently more expensive than their male counterparts.[8] When we observe in more detail, the pink tax has significant effects on women's financial limitations in Kenya and India. This is further scrutinized in the sections below, particularly in sections 3 and 5.

2. Secondary quantitative data - The practical relevance:

One area where the pink tax is particularly prevalent is in personal care products. Women often pay more for razors, shampoo, and body wash than their male counterparts.[9]

Women spend 40% more on average than men on personal hygiene products.[10] For instance, a basic razor marketed towards women in India may cost significantly more than a similar razor marketed towards men, despite the same products. This price discrepancy forces women to bear the burden of higher costs solely based on their gender, contributing to inequality in financial resources. In India, this price discrepancy is evident regarding razors from companies like Gillette.

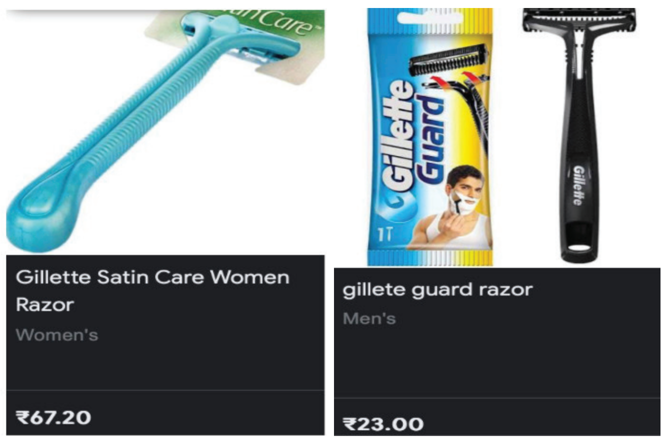

Figure 1: The price difference of essential personal hygiene goods between male and female consumers where females pay 44 rupees more in India.

The price for women's razors falls at 67.20 rupees, whereas for men, it falls under 23 rupees for the same company and similar products, as seen in Figure 1. The difference in pricing, as shown, limits women's purchasing power and ability to divide their financial resources toward essential needs. Women pay around 13% more for personal care products than men.[43] The study analyzed the prices of 100 personal care products from major retailers and found that women's razors were, on average, 45% more expensive than men's. However, price sensitivity and product differentiation make women spend more, resulting from different materials being used to produce a razor for a woman than a man.[11] Product differentiation is important as production costs increase, leading to different pricing strategies. Moreover, price sensitivity also plays a part, as women are less sensitive than men and are more likely to purchase certain products than men.

Similarly, the clothing sector is another area where the pink tax is evident, perpetuating gender-based economic disparities and creating financial challenges for women in both India and Kenya. Women's clothing costs, on average, 37% more than men's.[12] Women's gowns were 35% more expensive than men's shirts, and women's pants were, on average, 23% more expensive than men's, according to a survey that examined the pricing of 100 distinct apparel items from prominent retailers.

Moreover, women spend 50% more on apparel on average than men. The study examined the spending patterns of 1,000 homes and discovered that, on average, women spent 10,000 shillings (about $90) on apparel annually, while males spent 6,000 shillings (around $54) per year.[13] Women frequently face higher prices for similar clothing items than men, which can be observed in the pricing of essentials such as t-shirts, jeans, and footwear: this is often a result of high marketing and research and development costs.[14]

For instance, Figure 2 shows that when it comes to t-shirts, a plain white cotton t-shirt marketed towards women may be priced higher than a nearly identical t-shirt marketed towards men. This unjust pricing strategy not only limits women's choices but also reinforces gender inequality in the economic realm: 40% of low-income women struggle to pay for needs, including food, clothing, and housing.[15] In India, it was revealed that there is a price difference of 12% between men and women in clothing items. This includes a simple white t-shirt, typically priced around ₹399 for men but ₹599 for women, creating a price disparity solely based on gender.

Figure 2: The price difference of essential clothing items between male and female consumers, with females paying 200 rupees more in India.

Similarly, in Kenya, women face an average price difference of 12.5% compared to men for similar clothing items, including essentials like white t-shirts and jeans. The higher prices for clothing items targeted towards women limit their ability to allocate their financial resources towards other essential needs or savings. Women are forced to bear the burden of higher costs solely based on their gender, which contributes to an imbalance in financial resources. Women pay 44.8% more than men for clothes from popular brands such as ASOS. This shows the difference, particularly in the clothing industry: clothing frequently has a higher price than men's even when both are produced using equivalent materials and have similar production costs.[16]

Moreover, the consequences of the pink tax in the clothing sector go beyond financial constraints. Pink taxation restricts women's choices and reinforces societal norms that dictate what is considered appropriate or acceptable for women to wear.[17] By setting higher prices for clothing items marketed towards women, companies perpetuate the notion that women

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should pay more for their clothing, reinforcing gender stereotypes and limiting women's autonomy in their fashion choices.

Additionally, healthcare is yet another area where the pink tax harms women's financial resources. Women often face higher prices for medical products and services, such as sanitary pads and tampons. These essential items are subject to higher taxes than crucial items like food, giving women an unfair financial burden.[18] Additionally, specific medical procedures and treatments specifically aimed at women, such as reproductive healthcare, can be more expensive compared to similar services for men.[19]

3. India versus Kenya:

In India, women pay an average of 20-30% more for women's toiletries than men for similar personal care products. This price difference results from many factors, such as women's toiletries being taxed more than men's toiletries and retailers often charging more for them because they know that women are willing to pay more. In addition to the higher cost of women's toiletries, women in India also face numerous other barriers to accessing healthcare, such as limited access to healthcare facilities in rural areas and a lack of awareness about their rights to healthcare: just 45% of Indian rural women had access to trained birth attendants during their most recent delivery.[20] These barriers result in poor health outcomes for women, including high maternal mortality rates and increased prevalence of chronic diseases.[21]

Similarly, in Kenya, women are charged around 15-30% more than men for similar personal care products, including sanitary pads, tampons, and hygiene products. The perception that women are willing to pay more, often perpetuated by marketing campaigns that portray women as more concerned about their appearance and hygiene, contributes to this "pink tax." Women are more susceptible than males to being convinced by marketing that emphasizes attractiveness and appearance: women were more willing to buy products offered with wording emphasizing beauty standards.[22] The financial impact of the pink tax on personal care products is significant for women in Kenya,[23] indicating that women in Kenya spend an average of 10% of their income on personal care products. This expenditure poses a significant burden for low-income women, who may have to forgo other necessities to afford these products.

4. Initial propositions from the literature findings:

Despite Kenya being the first country to scrap the VAT on period products in 2004, the removal of taxes has not substantially lowered the cost of pads, wherein period products are unaffordable to 65% of the women surveyed.[24] As a result, a significant portion of the population, given the country's high poverty rate, still cannot afford these essential menstrual products, resulting in one million girls missing school each month.[25] These constraints have led the girls in Kenya to face significant problems.[26] By looking into the case of Sheilah Musimbi, the authors point out that girls might miss school because they lack access to menstrual products. This can lead to educational inequalities and hinder their academic progress. Additionally, the inability to afford menstrual products puts girls at risk of sexual exploitation, as highlighted by the personal experience of Lilian Makau, who had to exchange sex for sanitary pads at the age of 17.[26] These experiences disrupt their education and have long-lasting impacts on their overall well-being.

Despite removing the tampon tax, prices for menstrual products have remained relatively high in some cases. Retailers and manufacturers have often benefited more from these tax cuts than consumers.[27] This is a common issue observed in countries like the UK, where the tampon tax has been eliminated, but prices remain high. Retailers have retained most of the savings, leading to disappointment among campaigners and limited relief for consumers.[26]

Market domination by a few companies contributes to the persistently high prices of menstrual products.[7] Kenya, for example, has always had a significant market share and has maintained its prices despite the VAT cut. This influences other brands to follow suit, resulting in limited competition and little incentive for price reductions.[28] Moreover, with strict controls and monitoring, more than tax policy changes are required to ensure lower prices. In 2022, Kenya reported a consumption expenditure per capita growth of 1.2%,[29] while India had an average monthly per capita expenditure of 3733 rupees ($45.06).[30] Notably, 67% of women in India depend on men to make financial decisions.[31]

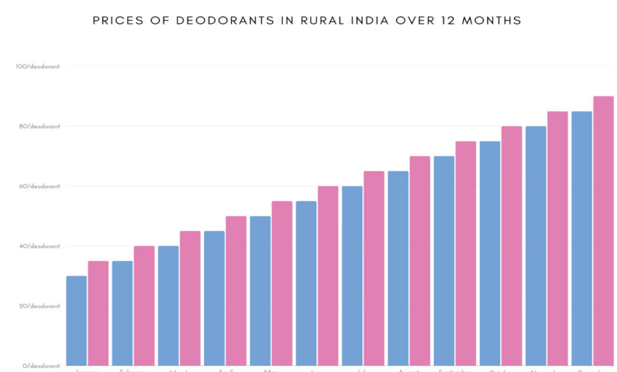

Figure 3: The price disparity between men and women for deodorants in Rural India over 12 months shows that women pay more than men, Bureau of Labour Statistics, 2023.

In rural India, the cost differential between men's and women's deodorants is a complicated problem (Bureau of Labour Statistics) with many underlying causes, as represented in Figure 3, with two different colors, pink representing women and blue representing men. A significant factor is gender marketing, which presents women's deodorants as more upscale and sophisticated.[32] Further driving up the cost of women's deodorants are their ornate packaging and restricted supply. The pricing difference is further influenced by the fact that women in rural India use more deodorants than males and earn less money.[33] Social standards also affect pricing and highlight women's usage of more costly personal care products. Although certain women's deodorants are reasonably priced, the general tendency is that women's deodorants are more expensive.[32]

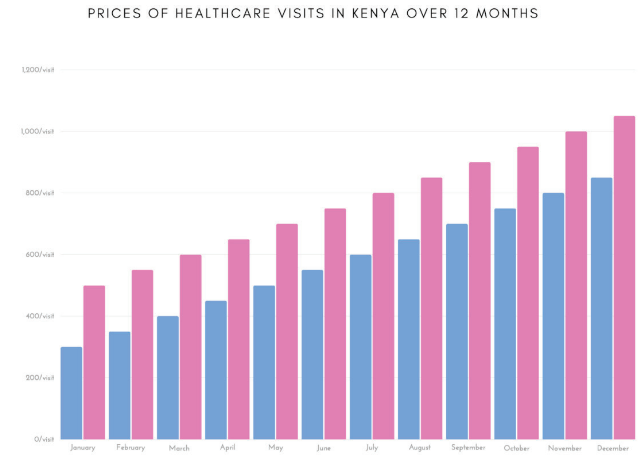

Figure 4: Price disparity for healthcare visits in Kenya over 12 months shows that females paid a higher price, Kenya National Bureau of Statistics, 2014.

The price differences are shown in Figure 4[44] Several interrelated factors contribute to the disparity in costs between male and female healthcare visits in Kenya.[34] This gap results from factors including market forces, access restrictions, varying healthcare demands, and discrimination based on gender. Women may incur more costs in healthcare settings, making gender-based discrimination a concern. The situation for women is made worse by limited access to cheap healthcare because of rural locations, transportation challenges, and cultural restrictions. Furthermore, compared to men, women's healthcare needs—such as those related to delivery and gynecological care—are frequently more expensive. Market dynamics might also be at play, with prices rising due to increased demand for healthcare tailored to the needs of women. This problem is made more difficult by cultural norms that prohibit women from seeking healthcare, poverty, and illiteracy.

5. The contextual differences:

The above discussion shows notable differences between the two countries' contexts. The pronounced difference in the reliance on the "pink tax" between Kenya and India can be attributed to several factors:

a. Socioeconomic Factors: Kenya and India exhibit distinct socioeconomic conditions, influencing women's financial independence and purchasing power. Income disparities, availability of employment opportunities, and levels of educational attainment contribute to variations in the impact of the pink tax. In instances where women have lower financial independence, the burden of purchasing gender-specific products may fall disproportionately on them, leading to a higher reliance on the pink tax.[35]

b. Cultural Norms and Gender Roles: Cultural norms and gender roles significantly influence consumer behavior. In societies where traditional gender roles are more entrenched, women may bear the financial responsibility for purchasing products targeted at their gender. This can contribute to a higher dependence on the pink tax as women adhere to societal expectations regarding their consumption patterns.[36]

c. Market Competition and Regulations: Each country's level of market competition and regulatory frameworks play a pivotal role in shaping pricing practices and consumer choices. Countries with more competitive markets and stringent regulations may experience lower price discrimination based on gender. Regulatory measures can discourage businesses from implementing gender-based pricing strategies, resulting in fairer product pricing.[37] It is particularly concerning that women in India are estimated to spend an average of 10-20% of their income on the pink tax, and women in Kenya have to pay an estimated 13% more than men. This underscores the financial burden imposed on women due to gender-specific pricing practices, emphasizing the need for regulatory interventions and increased awareness regarding gender-based pricing discrimination.[38]

6. The way forward - Policies and regulations:

Raising awareness about the pink tax and advocating for fair pricing practices are crucial to addressing the above issues. The pink tax in both Kenya and India was erased in 2004 and 2018, respectively. As mentioned above, companies and retailers still take advantage of women's willingness to pay more because these products are necessities. This can only be solved through government intervention, such as implementing policies to eliminate gender-based price discrimination and ensuring equal access to affordable products and services. This can play a vital role in promoting gender equality and empowering women economically. This can be vital in promoting gender equality and empowering women economically. Encouraging companies to adopt fair pricing and challenging societal norms perpetuating the pink tax is also important.

a. Policies: Governments can enact laws and regulations to ensure that products and services are priced reasonably, regardless of gender. This could be done by price ceiling- a maximum price on specific products. This can help address the issue of the pink tax, where products marketed toward women are priced higher than similar products marketed toward men. Regulation by the government can help close the gender gap in prices. In addition to other regulation strategies like compelling companies to defend pricing disparities between comparable items based on their features.[39]

b. Ensuring equal access to affordable products and services: Governments can work towards creating a space where women have equal access to essential goods and services, such as healthcare, education, and financial services,[40] it highlighted the connections between crucial goods and services and the financial sector. It draws attention to the necessity of comprehensive government policies that deal with gender differences in a range of fields, such as work, education, and healthcare. This could be done by providing subsidies so that the cost of production is low and the product is more affordable: this will result in reducing gender disparities and empowering women to participate fully in the economy.

c. Encouraging companies to adopt fair pricing practices: Governments can incentivize companies to adopt fair pricing practices and challenge societal norms that perpetuate gender-based pricing disparities. This can be done through awareness campaigns, business partnerships, and supporting companies that promote fair pricing, precisely like the goal of

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the European Commission's EU Consumer Markets Strategy 2030, wherein there is a collection of projects where the plan calls for firms to justify price discrepancies between items based on their attributes and encourages gender-neutral marketing, among other specific steps to alleviate gender-based pricing disparities. This plan also calls for action to: - Enable customers to make well-informed decisions: The Commission will enlighten customers on their legal rights and the procedures for asserting them. Additionally, it will make them increase the openness of product information and pricing. According to the Commission, consumers can be defended against deceptive practices by stepping up enforcement of EU consumer protection laws. It will also try to tackle rising issues like the growth of internet shopping. - Encourage environmentally friendly consumption: The Commission will push companies to implement eco-friendly policies. Additionally, it will educate customers about how their purchases affect society and the environment.[41]

Even in Kenya and India, charging higher prices for products promoted towards women continues, despite legal measures to end the pink tax. This gender-based price discrimination has a disproportionately negative effect on women's financial security. To advance gender equality and give women more economic power, this issue must be resolved. Governments can play a crucial role by putting legislation into place. This can include passing laws governing prices, offering financial aid to reduce the prices of necessities, and ensuring businesses use reasonable prices. Furthermore, increasing awareness through campaigns and initiatives gives them the authority to hold businesses accountable and make educated decisions. To promote a more fair society, societal practices that support gender-based discrimination must be questioned.

Conclusion

In conclusion, though tax removal offers a glimmer of hope, menstrual product prices in India and Kenya remain stubbornly high due to interwoven barriers. Lack of education perpetuates stigma and health risks, while economic hardship makes affordability a constant struggle. Government support, though present, needs to be increased. Comprehensive education, societal de-stigmatization, affordable product development, and targeted economic support are crucial to breaking the disadvantage cycle. Only through such multifaceted interventions can menstrual equity be achieved, empowering women to flourish on their terms.

This research has tried to delve into the impact of the pink tax on women's finances in India and Kenya, utilizing both quantitative and qualitative data. Quantitative data allows for statistical analysis, enabling a broad understanding of the issue's scope. In contrast, qualitative data explores the individual experiences, cultural aspects, and social norms related to the pink tax. The study aimed to provide a comprehensive view of the pink tax, its history, its impact on rural communities in India and Kenya, and the effectiveness of policies to address this economic challenge, contributing to a deeper understanding of the issue.

Moreover, despite Kenya eliminating VAT on period products in 2004, the price has continuously been high, which, coupled with high poverty rates, leaves a substantial portion of the population unable to afford essential menstrual products, resulting in one million girls missing school monthly. The removal of the tampon tax has yet to significantly lower prices, and retailers often benefit more than consumers. As observed in Kenya, a few companies' market situation contributes to persistently high prices, with limited competition and little incentive for reductions. Gender disparities in household expenditure are evident in India as well, where women contribute 24.3%, emphasizing the need for comprehensive solutions to address the financial challenges related to menstrual products. However, this research paper only spends on secondary data, and there is a lack of primary data, which does not allow it to have original insights.[42]

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