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## **A descriptive study based on gender pricing in context of pink tax**

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### **Abstract**

The pink tax refers to an alleged empirical regularity that goods sold to women are more expensive than the counterparts marketed for men. This paper is evident for price disparity for Personal care products targeted at gender biasness. Women's products are more expensive in Some categories (example - deodorant's) and less expensive in others (example - razors).Further, in a comparison of women and men products with the same active and inactive Constituents, the women's variant cost less in five out of six categories. The pink tax affects More than just the price of a single item it affects more than just an additional expense. Therefore, the intention of this paper is to assess the knowledge and awareness regarding Pink Tax among the customer. A Descriptive study is conducted based on secondary data from various sources including websites, journals, reports etc. The pink tax has a tendency to widen Economic disparities among males and females outside of the consumer market. Numerous Nations have previously done away with their taxes on feminine hygiene products, such as Kenya, Australia, and India. Except in a few US states, there aren't many official regulations or rules pertaining to the pink tax. Businesses must embrace open pricing practices and accept Responsibility for their activities. The pink tax will be eliminated, which will advance Gender Equality.

**Keywords:** Pink tax, price disparity, open pricing, customer, feminine and gender equality

### **Introduction**

'Tax' as we all know is a contribution to the Government in Monetary form for the development of the economy. A Person (individual, company or others) who is liable to pay tax is the Taxpayer. It is the duty of every individual who comes under the tax slab to pay the tax with utmost honesty and contribute to the society. In simple words, tax refers to the amount of money collected by the Government for the development of the society.

Generally, tax is divided into two categories i.e. Direct Tax and Indirect Tax. Direct Tax is directly paid by the public to the government. The whole burden falls onto the taxpayers and directly paid to the Income Tax Authority. Indirect Tax is the tax which is paid indirectly to the government by the ultimate consumers (example - Service tax).

Indirect Taxes cannot be seen by the public and there comes the variance in the amount if identical yet different products bought by a male and a female. This particular form of indirect tax is known as PINK TAX.

Pink Tax differentiates between the product of a male or a female. In other words, pink tax is nothing but an extra sum of money which a female pays to buy a product made specifically for a woman. Notwithstanding its name, a pink tax is not considered a tax but rather it is a practice of gender-biasedness when it comes to the pricing of goods and services. It is where a woman has to pay more for a product for being feminine while for the same product a man has to pay less.

For Example - When we go to a medical store to buy a razor, it can be seen that a female razor costs more than that of a male razor. Here, the only difference is the matter of colour. A Pink coloured razor is specifically identified as a female razor. The divergence in the amount of the same products is the violation of the rights of a woman. A Women pays more for being a herself.

Products like shampoo, deodorants, perfumes, mobile covers etc. are costlier either because of their colour or because of the shape of the product.

The concept of pink tax is prominent all over the world including India. Although, states like New York have imposed ban and penalties on pink tax. With the GST coming in India, tax on sanitary and hygiene products increasing to 12% but soon was withdrawn because of widespread protest. Personal products have been an easy target for being more expensive for women like cosmetics.

Therefore, products that are specifically designed and marketed for women always end up costing more than the gender-neutral ones.

After going into the detail of pink tax, it is clear that it is exactly not a tax but a pricing model that it is has a disadvantage for a woman. There has not been much research about pink tax in India but the survey shows price disparity amongst the products for men and women respectively.

### Example

Ladies perfume cost more than man for no reason at all. The discrimination not only includes the products but also the services provided to both men and women. To highlight this, a woman's haircut cost 60% more of a man's haircut. The reasoning given behind the discrimination is a bit offbeat as they say that woman have longer hair, hygiene needs and training are to be taken care off. The Pink Tax is just not a tax but an income generating scenario for the private companies or firms. It is not as popular as in western countries which often leads to the misconception that it doesn't exist in India. The Lack of research and data for such gender discrimination which leads to inequality between a man and a woman.

### Objectives

- This study attempts to analyze the Awareness of the pink tax amongst the age composition of 18 to 28 years.
- To analyze if gender factor and the age factor influences the price discrimination.
- To analyze the saving and spending habits.
- To assess the knowledge about pink tax in the society.

### Research Methodology

This is a descriptive study. To conduct this study data has been collected from various sources including reputed journals, research papers, published reports, websites etc. All the paper taken into consideration for literature review part has good number of citation.

### Literature Review

The bulk of prior research on gender-biased pricing is centered around markets in the United States and United Kingdom. Kardetoft M has conducted a research study titled "The Pink Tax". An investigation of gender-based price discrimination in the Swedish market for personal hygiene products. The main focus of this research was to assess the concept referred to as the pink tax. The subject was thoroughly investigated in markets like the United States and the United Kingdom, where evidence of a pink tax has been uncovered. As a result, women often end up spending more on identical goods than males, even when the only discernible difference is in the packaging and/or aroma. The product samples were sorted into five categories: razor blades, razors, shaving cream, deodorant, and soap.

D'Souza L. S. and Nazar recently completed a study on the topic of "Awareness of Pink Tax." This study delved into the social phenomena of the pink tax by collecting questionnaire responses from participants aged between 18 and 28 years. The research results revealed that gender had minimal impact on personal spending and savings. Approximately 60% of participants are unaware of the Pink Tax. The study revealed that Expenditure among respondents was not influenced by either gender or age. To

achieve consistency in pricing, it is important to increase awareness and improve access to unisex products. Everyone should be entitled to equal pay and pricing for identical products.

In 2022, Sanadhya N conducted an interview-based research study on "Pink Tax and Pink Marketing - Understanding, Awareness, and Solution". A survey was conducted with twenty university students, consisting of both females and males. Google Meet and Microsoft Teams were utilized for conducting online and offline meetings, interviews, and sending out messages to selected participants. This study has revealed that being well-informed and aware of the concept of price discrimination, along with conducting comparisons prior to making a purchase, can serve as effective solutions. Experiencing various methods to establish trust and exploring gender-neutral options.

Allaine Bernadette S. Chua, Alyannah M. Hidalgo, et al. conducted a qualitative descriptive research design was employed. Based on the study's findings, Filipina Youth Consumers are knowledgeable about the pink tax, albeit only in terms of its definition and application across various products. Individuals are hesitant to purchase items subject to pink taxes due to the marketing strategy, however, quality, social norms, and gender beliefs play a significant role in their buying decisions.

Magnusson E, Eriksson M -A research study entitled "Willing to shop like a woman? A consumer viewpoint on the perception of the Pink Tax" has been conducted. The study aims to explore men and women's perceptions of the Pink Tax in Sweden. It investigates how pricing affects willingness to purchase, the perceived fairness of prices, and perceptions of gender-specific items. The qualitative interview technique was used to gather information from 8 participants, aged between 20 and 25 years. Based on the findings of this study, both Swedish men and women view the Pink Tax as discriminatory and unethical. They also share a common understanding of the possible consequences of the matter. Gender has a significant impact on individuals, affecting both men and women, especially in terms of the categorization of items and marketing strategies. Women are acutely aware of the Pink Tax and the resulting pricing inequality.

Reji R, Nicholas A, and Shah J. K conducted a study on the female consumer perception of the pink tax with special reference to Cochin City. To assess the awareness, causes, and impacts of the pink tax on society, a total of 100 individuals were chosen using an appropriate sampling method. They were then asked to complete a questionnaire. According to the study findings, 38.9% of respondents were familiar with the term pink tax, whereas 61% were not. 1% were not, and 72.6% acknowledged the presence of gender discrimination. Other research has shown that 56.7% of participants had experienced the pink tax in Skin Care and Cosmetics. Approximately 54.9% of the individuals surveyed have previous experience with Health and Hygiene Products. The Pink Tax has affected 40 individuals. 7% of respondents are interested in watches, while 39% are 8% of participants in the clothing category, which happens to be the lowest Tariffs are referenced by Two percent of respondents, while 36. Only 3% of people believe in the existence of the pink tax, as they perceive it to be a consequence of women's willingness to pay higher prices. The Pink Tax was a concept unknown to 61.1% of poll respondents, yet 6% of respondents acknowledged the

presence of pricing discrimination based on gender. Only Two percent of those surveyed believed that prejudice had a significant influence on their saving behaviors. According to the survey results, a significant number of respondents back the position. Policymakers and price regulators are considering the Pink Tax when formulating policies and setting prices.

Alam M M, Cropper M, et al.- A research study has been conducted on the topic "Closing the Gap: Gender, Transport, and Employment in Mumbai". The questionnaire was distributed to a man and a woman in every household, aged between 18 and 45. The selection of the two participants was based on whether they were the primary or secondary breadwinners in the household. This study found notable differences in the mobility patterns of men and women, indicating variations in household labor distribution. The differences in mobility patterns, along with their evolution over time, hint at an underlying "pink tax" on female mobility.

P. Priyanga. Dr. R. Krishnaveni -A research study has been carried out titled "Perception of Women Consumers towards Branded Cosmetics in Nagapattinam District." The aim of this study was to examine the factors that impact female customers' purchasing intentions for cosmetics. A total of 130 current cosmetics users were contacted to gather data through questionnaires. They were examined using the descriptive research method.

According to the findings of the study, the Perceived level of brand reputation, advertising credibility, brand origin, and experiential benefits of the cosmetic brand generates higher levels of satisfaction effects for female consumers.

Dr. G. Sriparna has conducted a research study titled "The changing perception and buying Behaviour of women consumer in Urban India. The purpose of this article was to identify changing perceptions and compare purchasing behaviour among working and non-working women in urban India. A survey was done using a structured questionnaire and the direct Interview method to collect data. This study discovered that women's many roles influence their own and their family members' purchasing behaviour, and that working women are price, quality, and brand concerned, as well as heavily influenced by others when shopping.

Duesterhaus et al. 2011 <sup>[1]</sup> conducted a test within the categories of dry cleaning, hair salons and personal hygiene items. These categories were chosen since the service or products was aimed at one of the two genders, allowing for the ability to be compared as well as having similar nature. The authors emphasize the selection of product Categories since this decision alters the implication of the test as well as the accuracy of the result.

Hence, the products must be consumed in a comparable manner, and fulfil the corresponding basic need and each sample product can only be targeted at one gender. These requirements were conducted to minimize the possibility of comparison between similar but not identical products, thus increasing the chances of observation of gender-based price discrimination. Duesterhaus et al. 2011 <sup>[1]</sup> could conclude that women tended to pay more for deodorant, haircuts, and dry-cleaning of shirts in the area where their test was conducted.

### History of pink tax

Pink tax is not a tax in reality but is a legal pricing practice. The colour based coding has been going on from decades that is difference between the pink products of woman and

blue for man. The gender-based marketing has encouraged the practice of pink tax is existing since when the sales tax system has been drafted by the U.S. 1930s and 1960s.

Before the Affordable Care Act became a law in 2010, women used to pay higher than men because women have more health and reproductive costs than men. Earlier times were different these expenses were covered by the household but today the time is different and these expenses are borne by woman all alone. The idea of pink tax came from the progress of workforce by woman. The reasons being tax on the clothes which are imported for woman are higher. The products which are designed for women are specifically marketed which hikes up the costs for an entrepreneur like pink-coloured razors.

### Pink tax in India

Before India became independent, there was a lot of discrimination faced by the women, even the constitution framers were also aware about the unequal behaviour towards women. This also backlashed onto the women of backward classes. They were given ill treatment. The rich were becoming richer and the poor did not get any chance to uplift their lifestyle. The poverty line never declined.

If we compare old times to nowadays, there is also a lot of discrimination that women is facing like, for example - pink tax is so widespread not only in the west but in India also women is paying more for the products which are designed for them.

According to the study woman's are paying 7% more than the man for the same product If we take example of salons, charges for the same services are giving differently based on gender the personal items - body washes creams, soaps etc. for women are expensive in comparison to men which clearly shows how the principles of non-discrimination is violated the article 1415 section one and 16 of the constitution states that no citizen shall be discriminated on the ground of religion, race, caste and sex and everyone should be treated equally but apparently the principles and ideologies are violated by differentiating between the genders through gender biased pricing prevailing in our society.

### Existence of pink tax

In the past decade, awareness about the pink tax has increased amongst the consumers. Women centric organizations as well as individual consumers have raised their voice against this gender biased practice. In response, companies have given variety of reasons to justify this wrong doing. The factors which are said to be responsible for the existence of pink tax are as follows:

### Difference in Production

If the inputs utilized in producing products for women are higher-priced, then the price of that product will also reflect this difference. This applies to services too. For example, if a woman's haircut needs more skill and time than a man's haircut, then it will cost more than the hindmost. Similarly, with respect to clothing, one could argue that women's and men's clothing differ in Production costs due to the dissimilarity of build, cut, and design. Because women's clothing tends to be made with a more expensive mixture of fabrics and because many men's shirts only have one fabric, this difference in textiles could be the major driver of price differences. Additionally, how an item is Cut- men tend to



have straight-cut clothes unlike women's contoured cuts - may result in more fabric waste which would be more valuable.

### **Price discrimination**

Price discrimination is the practice of imposing a different price for the same good or service. For example, the cost of tickets to hit a museum or an amusement park for children is sometimes less than that for adults. In some cases, it is free for children below a definite age. Industries use price Discrimination as a way to elevate revenue. Price discrimination can also be established on age, location, desire for the product, and customer wage. When Companies feel that women would be eager to pay more for a product or service, they do not hold back from charging an extra amount in the form of pink tax. In other words, it is assumed that women are less price sensitive.

### **Profit Making Motive**

In the past few years, the assumptions from business to stipulate social responsibility in their processes- production, hiring, marketing and advertising, among others, have become more remarkable. This has led to companies adopting environmental friendly standards in their operations, becoming more sensitive towards employees needs and taking a stand when it comes to a cause. However, profit maximization continues to be the sole motive of many businesses even today.

### **Gender-Based Tariffs**

If the raw material for manufacturing a product is imported from a foreign country, then the import duty is also taken into consideration while calculating the price of the final product that will be sold in the domestic market. In some cases, particularly for clothing items, the imports for Women's clothes are high priced than those of men's clothes. In the US, on average, clothing imports for Women are taxed at a higher rate than clothing imports for men— 15.1% compared to 11.9%.

### **Pink tax across various sectors**

The Pink Tax is a reflection of gender socialization. Gender-based price discrimination affects individuals in various ways, as it is prevalent across a wide range of industries, such as personal care products, clothing, toys, accessories, and services like insurance and dry cleaning. The New York City Department of Consumer Affairs 2015 study revealed an interesting fact about consumer goods. According to their report titled "From Cradle to Cane: The Cost of Being a Female Consumer," products targeted towards women or girls are priced 7 percent higher compared to products aimed at men and boys. When compiling its research, the New York City Department of Consumers Affairs (hereafter referred to as DCA) meticulously examined over 90 brands, encompassing almost 800 individual products. The DCA selected products that closely aligned in branding, appearance, textiles, construction, or marketing to reduce differences stemming from gendered marketing.

### **Personal Care**

The pink tax is commonly linked to the personal care industry, encompassing products such as body wash, hair care items, deodorants, facial skincare, and personal grooming products. Within the personal care category, not

all products adhere to gender distinctions. Gender-specific products that cater to utility needs consist solely of hygiene items. Most personal care brands tend to exhibit gender-based discrimination in their products, including items like shampoos, conditioners, cleansers, lip balms, and moisturizers. Items of this nature do not require any particular features when being prepared to suit a specific gender. Only the marketing stage reveals the differences between them. This method allows for the generation of extra income from the pink tax.

### **Pink Tax for Children**

Gender standardization and discrimination commence from a very young age. Dolls and tea sets are often associated with femininity, while cars and superhero figures are typically seen as masculine. This starts molding children's perspectives on their identities and gender roles. The Pink tax shows no mercy, even when it involves products designed for children.

### **Services**

From stationery and toys to clothing and accessories, it is not uncommon to come across varying prices for similar products. Frequent users of public transportation are more prone to encountering harassment or theft, given the reliability of such services. The additional monthly cost for men, justified by safety considerations, was determined. This is because women utilize a variety of transportation modes, such as for-hire vehicles and taxis, rather than relying solely on public transportation. The paragraph above illustrates real-life situations. Based on this, one can conclude that the pink tax also applies to services.

Therefore, it is impossible to make sweeping generalizations about the regions or sectors where the pink tax is present. One of the significant challenges in addressing the pink tax is how challenging it can be. Sellers do not adhere to a specific pricing strategy when applying the pink tax. Local sellers may frequently adjust prices on a seasonal basis. In established organizations, only a limited number of items from a specific category are expected to be subject to the pink tax. Because of these reasons, it can be challenging to distinguish these products and services from a vast array that lacks price discrimination.

### **Conclusion**

Pink tax is a prevalent practice found in various industries such as dry cleaning, transportation, personal care, and apparel. In the realm of items for children, be it toys and stationery or clothes and accessories, there are no exceptions. Gender-based product and service marketing, especially in relation to alterations in packaging, is a contributor to the pink tax. Often, comparable products that do not require gender-specific distinctions are grouped based on gender, leading to the charging of extra money, also known as the "pink tax," for the pricier product. Businesses have proactively addressed the issue of the Pink tax, striving to raise awareness among consumers of its discriminatory nature. Over the past few years, they have taken steps to combat this practice and educate the public about it. Drawing attention to products and services from businesses that enforce the Pink Tax is an essential aspect of the pink tax awareness initiative. Customers of these businesses are more likely to support the pink tax revolution and seek justice when they become aware of the gender-

based price discrimination they have experienced. The issue of taxation on menstrual products is frequently raised in conversations surrounding the pink tax.

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