

Research Paper

Attitude towards Pink Tax in the Indian Population: A Gender-Based Analysis

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ABSTRACT

The aim of this study is to analyse the trend in attitude towards pink tax among men and women in the Indian population. Gender-based pricing discrimination, known as "pink tax," unfairly charges women more for products compared to men, regardless of quality. This perpetuates gender inequality, infringes on consumer rights, and worsens economic disparities, particularly by widening the already existing gender pay gap. Dismantling the pink tax extends beyond individual financial burdens, becoming crucial for achieving broader societal and economic justice. The focus of this study is to analyse the gendered perspectives on pink tax which offers valuable insights into the public perception of this discriminatory practice. These insights are crucial for informing societal changes and promoting fair and equitable consumer practices. It was hypothesised that there is no significant trend in the attitudes of men and women towards the fairness of the pink tax. A sample of 90 men and 90 women aged 18 and above from India was selected for the study, using convenience sampling. Survey method was adopted for data collection, and data statistically analysed. Results and implications are discussed.

Keywords: *Pink Tax, Gender-based Pricing Discrimination, Consumer Rights, Gender Inequality*

Gender-based pricing discrimination, commonly known as the "pink tax," is a form of economic discrimination where one gender faces higher prices for similar goods or services compared to the other. The term "*pink tax*" originates from the observation that many affected products are marketed in pink packaging (Lafferty, 2019). This disparity encompasses a wide range of items such as razors, stationery, clothing, and vitamins, often targeted towards women at inflated prices despite no difference in quality from products marketed towards men. Despite its prevalence, many remain unaware or uninformed about the reasons behind this discriminatory pricing, rendering it an 'invisible' tariff. In fact, some individuals are completely unaware of its existence altogether.

Tax refers to money collected by the government from citizens' income to fund public services like healthcare, education, and infrastructure. The "pink tax" is not a formal tax levied by the government; rather, it refers to the higher prices that are typically set by

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Received: August 22, 2024; Revision Received: October 30, 2024; Accepted: November 04, 2024

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businesses based on market segmentation and perceived consumer preferences (Saxena, 2022). However, pink tax is a kind of indirect tax, which are taxes paid indirectly to the government as it falls on the final consumers; in this case, it could be considered a form of service tax. Generally, indirect taxes aren't apparent to ordinary consumers. Because of this, there is a discrepancy in the amount spent on similar but differently priced products by men and women.

To illustrate this point better, one can go to any drugstore in their neighbourhood and see that women's razors are priced higher than men's razors, despite being nearly identical in functionality. This discrepancy is often based solely on colour, with women's razors being marketed in pink and men's in blue. Such discrimination highlights both gender inequality and unfair treatment, infringing upon fundamental rights and perpetuating an unjust system.

Historical Perspective

In India, the imposition of the Goods and Services Tax (GST) in 2017 initially classified sanitary napkins as non-essential luxury items, subjecting them to a 12% tax rate. This decision sparked widespread outrage and activism, highlighting the discriminatory impact of taxation policies on women's access to essential health products. In response to public pressure, the Indian government abolished the GST on sanitary napkins in 2018, recognizing their critical role in promoting women's health and hygiene (Singh, 2018). Despite legislative reforms, challenges persist in addressing gender-based pricing disparities in India. Online retailers may employ algorithmic pricing practices that result in differential pricing for products targeted towards different genders. Additionally, systemic biases in healthcare provision may lead to higher costs for certain medical treatments and services for women compared to men.

Similarly, in the United States, one of the earliest legislative responses to the pink tax was the Gender Tax Repeal Act of 1995 in California. This act aimed to eradicate gender-based price discrimination in services such as haircuts and dry cleaning. New York City's Gender-Based Discrimination in Consumer Pricing Act (2016) aims to prevent differential pricing based on gender. Despite legislative efforts, studies show significant price gaps between products marketed to women and men, with women's products costing an average of 7% more (New York City Department of Consumer Affairs, 2015). Advocacy groups like the National Women's Law Center continue to push for policy reforms against the pink tax.

The UK government's Competition and Markets Authority (CMA) led an investigation in 2018 into gender-based pricing disparities, sparking public discourse. Specific industries affected included personal care products, clothing, and children's toys. Consumer watchdog groups like Which? and Citizens Advice campaign for pricing transparency. Despite efforts, studies show significant discrepancies. For instance, a study found women's toiletries priced, on average, 37% higher than men's equivalents (Fawcett Society, 2019).

In Australia, The Senate Economics References Committee's 2016 inquiry into gender-based pricing disparities prompted retailers to review pricing practices. The Australian Government removed the 10 per cent Goods and Services Tax (GST) on feminine hygiene products in 2019, after 18 years of campaigning. This decision was celebrated as a win for women's rights and gender equality, with the federal government and state treasurers agreeing to scrap what was considered an unfair tax (Cook & Ayoub, 2018). Despite advocacy from groups like Choice and Fair Agenda, studies indicate persistent disparities. A study by The Guardian (2024) highlights the gender inequity in the Medicare Benefits

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Schedule (MBS). It argues that women pay more out-of-pocket expenses for healthcare services due to inadequate funding for obstetric and gynaecological ultrasound and contraceptive care. The paper calls for a review of Medicare with an intersectional, gendered lens to ensure gender equity in healthcare.

Likewise, The German parliament reclassified sanitary items as essential consumer goods instead of luxury goods in January 2020. Resulting in a tax reduction from 19 per cent to 7 per cent (Gesley, 2020). Consumer activism against gender-based pricing disparities is rising led by organizations like Pinkstinks Deutschland and the German Trade Union Confederation. While the government funds research and considers legislative measures, studies show ongoing disparities. The Federal Anti-discrimination Agency (FADA) study, which is the largest of its kind in Germany, identified hairdressers and dry cleaners as the primary offenders, with the price difference affecting less than 4% of all products but 50% of gender-specific consumer services.

Importance and Need for the Study

Understanding pink tax's impact on gender equality, consumer rights, and economic fairness through academic study is essential for informing policy and advancing equitable pricing practices. Pink tax exposes an insidious form of gender bias embedded within market structures. It goes beyond just inflated prices; it perpetuates harmful stereotypes and reinforces the idea that products targeted towards women hold less value.

Studies like the one by the National Women's Law Center (2019) found that women in the United States pay an estimated \$1,351 more per year on various products simply because they are marketed towards them. This financial burden disproportionately impacts women, especially low-income individuals and families, further exacerbating existing economic inequalities. Investigating the pink tax isn't just about individual costs; it's about achieving broader societal and economic justice. Research by the American Association of University Women (2023) highlights the need for consumer protection measures and legislative reforms to address the pink tax. By shedding light on these discriminatory practices and their wider implications, academic studies can empower consumers and inform policy changes that promote fairness and equity in the marketplace.

Despite progress in raising awareness, challenges remain in achieving substantive change and fostering a more equitable consumer landscape. Continued research, advocacy, and policy interventions are essential to dismantling the systemic inequalities perpetuated by the pink tax and promoting gender equity in consumption patterns globally.

REVIEW OF LITERATURE

The study by Bello (2021) investigates the impact of gender-based price discrimination on consumer perceptions of price fairness. The study, conducted in Germany, found that women have a marginally stronger negative perception when shown a higher price for the female version of a product. The research also revealed that the pink tax negatively affects consumers' price fairness perception, with a more substantial impact on women than men. The findings have practical implications for retailers and marketers, emphasizing the importance of gender-neutral pricing practices to maintain positive consumer attitudes and purchase intentions. The study also highlights the need for clear evaluation standards to support consumers and hold companies accountable for price fairness. Overall, the research contributes to the growing body of knowledge on gender-based price discrimination and its impact on consumer behaviour.

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The article by Ferrell et al., (2016) explores consumer expectations and attitudes related to gender-based price discrimination. The authors conducted two studies to examine expectations and attitudes towards gender-based price discrimination. In Study 1, they manipulated two scenarios related to prices at hair salons and dry-cleaning services to measure expectations and attitudes. They found that the nature of the service results in expectations of price differences between men and women, and men expect gender-based pricing more than women. For example, participants felt that it was more reasonable for women to pay more for a short haircut compared to men, as there are often differences in the time and skill required to cut women's hair. However, the study also found that people were less accepting of gender-based pricing for dry cleaning services, which may not have as clear-cut differences in performance. In Study 2, they conducted qualitative research to reveal the cognitions that men and women experience when exposed to gender-based price discrimination.

Pant (2021) examines gender-based price discrimination, particularly the "Pink Tax," which refers to the higher prices women pay for essentially identical products marketed specifically to them. It explores two manifestations of gender-based pricing: profit-maximizing strategies and additional taxes on women's products. The development of the Pink Tax is traced back to post-World War II societal influences that associated pink with femininity. The study highlights global efforts towards gender equality, emphasizing the Sustainable Development Goal of empowering women. It discusses factors contributing to the Pink Tax, including differences in production costs, price discrimination, profit motives, and gender-based tariffs. The prevalence of the Pink Tax across various sectors, including personal care, clothing, and children's products, is examined, along with responses from corporations and governments. Corporate responses range from awareness campaigns to policy changes, while some companies perpetuate the Pink Tax despite espousing gender equality in their operations. Government responses vary, with some countries abolishing taxes on menstrual products but limited action on the Pink Tax. The study concludes that eliminating the Pink Tax is crucial for advancing gender equality and calls for transparent pricing policies and corporate accountability.

Thirumalai (2022) studied the impact of Pink Tax, a form of gender-based discriminatory pricing, on women, particularly focusing on its legalities in the United States. Originating from the 1930s to the 1960s, the Pink Tax imposes additional costs on similar products marketed differently to men and women. Media narratives contribute significantly to its normalization, perpetuating cultural expectations. The correlation between gender norms, marketing strategies, and the Pink Tax affects women economically, socially, and politically. Despite lacking direct taxation, women often face higher costs due to societal pressure. Rebranding products based on gender stereotypes exacerbates economic and social disparities. Legal measures like the Gender Tax Repeal Act aim to address such discrimination. However, the Pink Tax persists, widening the income gap and reinforcing societal beauty standards. Moreover, it impacts women's physical and psychological health, contributing to systemic gender inequalities. With limited legal safeguards, gender pricing discrimination continues, necessitating comprehensive measures to combat the pervasive effects of the Pink Tax and achieve gender equality in pricing practices.

Barari, et al. (2023) examine the knowledge and attitude regarding Pink Tax among females of different age groups and provide a comprehensive understanding of the topic. The first section delves into various studies exploring the knowledge aspect, highlighting findings such as the existence of the Pink Tax in markets like the United States and the United

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Kingdom, with women often paying more for identical goods. Studies also reveal a lack of awareness among respondents, indicating the need for raising awareness and access to unisex products. In the second section focusing on attitudes, studies shed light on perceptions and driving factors influencing consumer behaviour. Respondents are found to be aware of Pink Tax but reluctant to purchase products subjected to it due to its discriminatory nature. Gendered marketing and quality considerations also play significant roles in purchasing decisions. Both men and women perceive Pink Tax as unethical and discriminatory, emphasizing the importance of addressing this issue in policy-making and pricing regulations.

Kardetoft (2022) explores the concept of the pink tax, focusing on gender-based price discrimination within the Swedish hygiene product market. This research aimed to investigate whether similar pricing disparities exist in Sweden. The study collects samples from five product categories and uses statistical analyses, including t-tests and regression models, to examine the market. The findings suggest that a pink tax may indeed be present in the Swedish market, with women paying an average of 4.1% more for hygiene products compared to men. As a result, the research recommends further action from consumer protection agencies to address and prevent gender-based price discrimination through legal measures and stricter guidelines.

Thus, research on the "pink tax" reveals its prevalence across various industries and its adverse effects on economic equity and consumer attitudes. Originating from historical gender norms, it manifests through profit-maximizing strategies and additional taxes on women's products. These discriminatory practices reinforce gender stereotypes and widen economic disparities. Gender-based price discrimination impacts consumer perceptions, with women having a stronger negative perception, emphasizing the need for gender-neutral pricing and clear evaluation standards. Expectations and attitudes towards gender-based price discrimination vary based on the nature of the service, with men more accepting of gender-based pricing, highlighting the importance of understanding consumer perceptions for fair pricing practices. This underscores the importance of awareness campaigns, promoting access to gender-neutral products, and government intervention to address this issue effectively. Legal measures are crucial to tackle pricing discrepancies and ensure fairness in consumer markets. Overall, confronting the pink tax is vital for advancing equality and fairness in economic practices.

METHODOLOGY

Problem

To assess the significance of trend in attitude towards pink tax among men and women in the Indian population.

Hypothesis

H₀ - There is no significant trend in the attitudes of men and women towards the fairness of the pink tax.

Variables

Study variable - Attitude towards Pink tax

Materials

A non-standardized questionnaire consisting of demographic details and the survey question.

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Sample

The sample of the study consisted of 90 males and 90 females aged 17 and above from India. Convenience sampling was used for sampling.

Procedure

The respondents were sent an online Google Form consisting of a survey with demographic details like name, age, gender, and the question stating 'How do you feel about the pricing disparity between gender-specific products commonly referred to as pink tax?' and three options were given for the subjects namely, Fair, Neutral and Unfair and were asked to indicate their opinion with respect to the fairness of pink tax. The responses were kept confidential and were then downloaded onto an Excel sheet, coded, and imported into SPSS 24 for analysis.

Analysis

Chi-square test was conducted for hypothesis testing. Data was analysed using IBM SPSS 24 Software.

RESULTS

Table 1: Distribution of observed and expected frequencies towards the fairness of pink tax among males and females

		Unfair	Fair	Neutral
Female	Observed	68	4	18
	Expected	56.5	13.0	20.5
Male	Observed	45	22	23
	Expected	56.5	13.0	20.5
Total	Observed	113	26	41
	Expected	113.0	26.0	41.0

Table 1 shows the distribution of observed and expected frequencies towards the fairness of pink tax among males and females in the Indian population. Among the female respondents, 75.6% chose unfair, 4.4% chose fair and 20% chose neutral in response to the survey question based on the fairness of pink tax. On the other hand, the survey results showed that among the male respondents, 50% believe that pink tax is unfair, 24.4% think it is fair and 25.6% remained neutral.

Figure 1: Graphical representation of the distribution of attitudes towards the fairness of pink tax among males and females

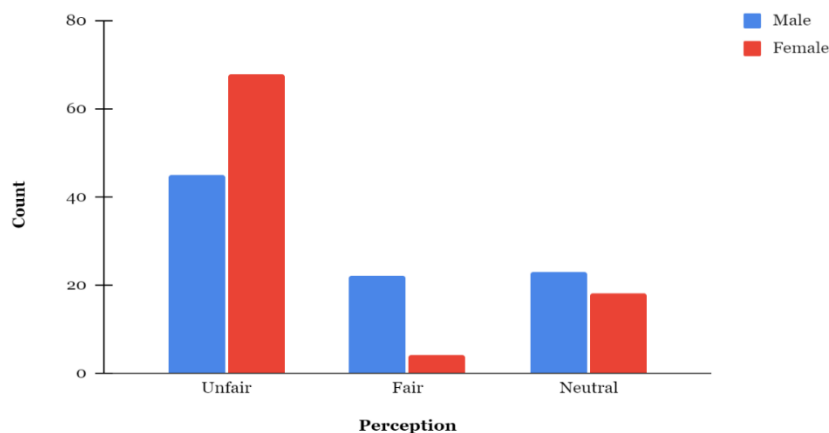


Table 2: Chi-square test values for the attitude towards pink tax among males and females

Parameter	Values
Chi-square	17.753
DF	2
p-value	<.001

Calculated p value = .00014

A chi-square test of independence was performed to examine the trend of opinion towards the fairness of pink tax among men and women. The relation between these variables was highly significant, $X^2(2, N = 180) = 17.75, p = <.001$. Thus, we reject the null hypothesis which states ‘there is no significant trend in the attitudes of men and women towards the fairness of the pink tax.’ Overall, there is a highly significant trend of opinion, amongst both males and females which leans towards ‘unfair’ with respect to the imposition of pink tax on female products and services. However, women are more likely to report an unfair attitude towards the fairness of pink tax.

DISCUSSION

The study’s findings reveal that there is a highly significant trend of opinion among men and women in India towards the fairness of the pink tax, with a majority of both males and females expressing a negative view towards the imposition of the pink tax on female products and services.

The study aims to fill a gap in the research by exploring the gendered perspective of pink tax in the Indian population. The age of the respondents ranged from 17 to 63 years. An independent test of chi-square was performed to examine the relationship between both the genders. Chi-square test is a statistical analysis method employed to compare observed results with expected outcomes, with the primary objective being to ascertain whether any disparity between observed and expected data is merely a result of chance variation or if it indicates a significant relationship between the variables under investigation. The analysis between these variables yielded a chi-square value of 17.75, indicating a significant trend in opinion at the 0.01 level. Thereby, *rejecting the null hypothesis* which states ‘there is no significant trend in the attitudes of men and women towards the fairness of the pink tax.’

Overall, 62.8% of the total sample consisting of both males and females hold a negative attitude towards pink tax or perceives it as unfair. This suggests a prevailing sentiment of dissatisfaction or disapproval towards gender-based price discrimination. On the other hand, 22.8% of respondents remain neutral, indicating a lack of strong opinion or ambivalence on the issue. Additionally, 14.4% of participants believe the pink tax is fair. This highlights a minority perspective that accepts or justifies gender-based pricing practices and underscores the diversity of opinions on this issue. While both genders generally lean towards the perception that the pink tax is unfair, our analysis revealed that women showed a stronger disapproval of the pink tax at 75.6% compared to men at 50%.

This suggests that the issue of gender-based pricing disparities is not just a women's issue, but a concern that affects both of the majority genders. The strong stance against gender-based pricing disparities among both men and women in India underscores the importance of raising awareness and advocacy efforts to drive policy interventions and regulatory measures to address this issue. The implications of these attitudes extend beyond mere opinions; they reflect a growing recognition of the inequities embedded within consumer

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markets, particularly concerning products targeted towards women. The pink tax not only imposes financial burdens but also perpetuates harmful gender stereotypes and exacerbates existing economic inequalities.

As evidenced by our survey results, there is a pressing need for policy interventions and regulatory measures to combat pink tax and promote fair pricing practices. Strategies to combat the pink tax and gender-based pricing discrimination include raising awareness, publicly disclosing brands engaged in discriminatory practices, boycotting products or brands with preferential pricing based on gender, and advocating for gender-neutral pricing establishments. These actions aim to promote fairness in consumer markets.

Limitations

The study was limited by the use of convenience sampling which may limit the generalizability of the findings due to potential sample bias and subjective participant selection. The sample size of 180 may also limit generalizability to the whole population. The study only includes binary gender categories (male and female), which may not capture the full range of gender identities and experiences. Cultural factors may influence attitudes towards gender-based pricing practices, but this was not explored in the study. The study relied on self-report measures, which may be subject to response biases such as social desirability bias. The study only collected data at one point in time, which may not capture changes in attitudes or behaviours over time. These limitations should be considered when interpreting the study's findings.

Implications

- Policymakers can use the insights from this study to inform the development of legislative measures aimed at combating the pink tax. For example, governments can consider implementing regulations that require transparent pricing practices and prohibit gender-based price discrimination in consumer goods and services.
- Consumers can use the information from this study to make informed purchasing decisions and advocate for gender-neutral pricing options. Consumers can drive positive change in the marketplace by boycotting brands that engage in discriminatory pricing practices and supporting companies with fair pricing policies.
- Companies can use the findings from this study to assess their pricing practices and identify areas where they may be inadvertently perpetuating gender-based pricing disparities. By committing to fair pricing policies and transparent pricing practices, companies can demonstrate their commitment to gender equality and attract socially conscious consumers.
- Educational institutions and organizations can incorporate discussions about the pink tax and gender-based pricing discrimination into their curricula and outreach programs. By raising awareness among students and the general public, these initiatives can empower individuals to recognize and challenge gender-based pricing disparities.
- The study's findings can be interpreted through the lens of social identity theory, which suggests that individuals derive their sense of identity and self-worth from the groups to which they belong. In this context, women may perceive the pink tax as a threat to their social identity, leading to stronger negative attitudes towards gender-based pricing disparities.

CONCLUSION

- The study reveals a *statistically significant* trend of opinion among men and women in India towards the fairness of the pink tax. Thus, the null hypothesis which states that there is 'no significant trend in the attitudes of men and women towards the fairness of the pink tax' is *rejected*.
- Chi-square analysis revealed a *significant trend* in opinion, particularly among women, who showed a stronger disapproval of the pink tax compared to men.
- The study's findings underscore a prevailing sentiment of dissatisfaction or disapproval towards gender-based price discrimination, with 62.8% of the total sample expressing a negative attitude towards the pink tax. The majority of both males and females express a negative view towards its imposition.
- The study highlights the importance of raising awareness and advocacy efforts to address gender-based pricing disparities and promote fair and equitable consumer markets.
- To deepen understanding, future research should encompass diverse gender groups to explore potential variations in the relationship.
- Continued research, advocacy, and policy interventions are essential to dismantle systemic inequalities perpetuated by the pink tax and advance gender equity in consumer markets globally.

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Acknowledgement

We sincerely thank our research supervisor, Dr. Jyothsna Kamath B. for her guidance, support, and valuable insights throughout this study. The author(s) appreciate all those who participated in the study and helped to facilitate the research process.

Conflict of Interest

The author(s) declared no conflict of interest.

How to cite this article: Biswas, S., Parvathi, GS., Misra, P. & Kamath, B.J. (2024). Attitude towards Pink Tax in the Indian Population: A Gender-Based Analysis. *International Journal of Indian Psychology*, 12(4), 979-989. DIP:18.01.090.20241204, DOI:10.25215/1204.090

APPENDIX

1. Crosstabulation of Gender and Perception towards Pink tax

Gender * Response Crosstabulation

		Response			Total	
		Fair	Neutral	Unfair		
Gender	Female	Count	4	18	68	90
		Expected Count	13.0	20.5	56.5	90.0
	Male	Count	22	23	45	90
		Expected Count	13.0	20.5	56.5	90.0
Total		Count	26	41	113	180
		Expected Count	26.0	41.0	113.0	180.0

2. Chi- square test on the attitude towards pink tax between males and females

Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	17.753 ^a	2	<.001
Likelihood Ratio	19.044	2	<.001
N of Valid Cases	180		

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 13.00.