

Pink Tax: As a Form of Gender Identity in International Products?

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JSM
Volume 5
Number 1
January 2023

Received on 05 Nov 2022

Revised on 26 Nov 2022

Accepted on 11 Des 2022

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DOI: 10.37479

ABSTRACT

Purpose: Knowledge about the existence of this Pink Tax is still very lacking in Indonesia. The Pink Tax weakens women's purchasing power by forcing them to spend more money on their daily needs, this creates unfair gender-based pricing. This study aims to analyze the effect of gender-based pricing, gender discrimination, gendered product marketing, price discrimination, and willingness to pay Pink Tax.

Design/Methodology/Approach: This research method uses a primary data approach that is distributed to 263 people respondents, with the SmartPLS tool.

Findings: The results of this research conclude that gender-based pricing only has an effect on Pink Tax, while gender discrimination, gendered product marketing, price discrimination, and willingness to pay do not have a significant effect on Pink Tax. These results indicate that brands often only take the opportunity to exaggerate women's goods and are considered the norm for women's consumption. It is also stated that gender discrimination is not only manifested in the form of price but can be directed in the form of diversification.

Keywords: Pink Tax; Gender-Based Pricing; Price Discrimination; Gendered Product Marketing; Willingness to Pay

INTRODUCTION

Price discrimination is the act in which buyers and sellers sell the same product to different buyers at varying prices. There are several types of price discrimination, but there are clear examples of price discrimination in our society that fall into that category, one of which is gender. Gender-based price discrimination is so common that it has its term globally, namely Pink Tax or Hidden Tax (Abdou, 2019). A pink tax attribute is added to products specifically made for women that can be homogeneous or similar to products intended for men. This difference is added only to the presence of simple things like the color

'pink' which indicates that this product is only intended for women.

There are still many who do not know about the existence and implementation of this Pink Tax where women are disadvantaged as consumers. Women often pay substantially more than men for similar goods and services. General products and services marketed to women, ranging from razors to soap and other goods, are often more expensive than similar products marketed to men. Manufacturers and retailers may claim that the price difference is due to the higher costs of producing women's products or providing services to women, but there is ample evidence that there are significant price differences for products that are nearly identical. In some cases, the only difference is the color known as the "Pink Tax" (United States Congress Joint Economic Committee, 2016).

Not apart from the fact that the Pink Tax is not a real tax (Habbal, 2020). In cultural identity and influence, there is the gender that has a big influence. The majority of people perpetuate the myth of difference to justify different treatment. This is because we create differences and overemphasize differences themselves. Knowledge about the existence of the Pink Tax is still very lacking in Indonesia. The Pink Tax weakens women's purchasing power by forcing them to spend more on daily needs which then triggers unfair gender-based pricing discrimination.

According to Ferrell et al. (2018), the first reason for this to happen is because the norm of equal treatment among buyers has disappeared, where products are priced based on demographics such as gender. This statement is supported by the Office for National Statistics which states that 60% of women are underpaid, and 54% of employees with no-hours contracts are women. These statistics have proven that the Pink Tax is real (Catelyn, 2021). Sanitary products which are mandatory products for monthly menstruation are also included in the Pink Tax subcategory. This clearly shows that using menstrual products is a luxury, not a necessity. This is used for business profit even though these products are one of the unavoidable needs in the lives of all women.

Based on the above background it is clear that women are exploited at a high level in society. The implementation of the pink tax, especially when it is accompanied by a price difference, shows that this is one of the concerns in society that has an effect on a life devoted to women and we must find a solution as a young generation. Research on the Pink Tax in Indonesia itself is still very limited. Therefore, more research is needed for our awareness and also for the government to be able to follow up on retailers who abuse such power. Making the public aware is very efficient and will bring about major changes to pricing policy. Perhaps it is time for women to demand not only equal pay but equity.

Pink Tax is associated with an additional price added to certain products made for women (can be homogeneous or similar to products intended for men). This difference is added only because of simple things like the color 'pink' which indicates that this product is only intended for women. Pink Tax is used for gender pricing. In a sense, specialized products and services are more expensive for women. More women are faced with higher prices and product variants simply because of different colors (pink). To date, there is still no federal law that prohibits companies from applying gender-based price differences to the market. This statement is supported by research results that are in line with the perspective that Pink Tax makes women accustomed to paying higher taxes than men (Abdou, 2019; Burns, 2020; Damayanti, 2020; Fine & Rush, 2018)

Research shows gender-based pricing is also known as the 'Pink Tax' or 'gender tax' which is a reality that cannot be explained apart from discrimination based solely on gender. The Vermont Guidance defines gender-based pricing as "the practice of charging different prices for goods and services based on the gender of consumers" and concludes that over a woman's lifetime, she may pay tens of thousands of dollars more in gender taxes for the same products and services as a man. This proves that gender-based pricing has a significant positive effect on the Pink Tax. Although Pink Tax is a term used to describe the phenomenon of gender-based pricing, sometimes additional prices are applied to a product simply because it is pink. Gender-based pricing also directly harms and reduces women's purchasing power. The more experienced and knowledgeable a woman is about gender-based pricing, the more likely she is to view the Pink Tax as unfair and wrong (Burns, 2020; K. Jacobsen, 2018; Lafferty, 2019; Stevens & Shanahan, 2017). Based on the explanation above, the proposed hypothesis is **H1: Gender-Based Pricing has a significant positive effect on Pink Tax**

The study found Duesterhaus et al., (2011) that a person's identity is deeply rooted and expressed through purchases such as razors or deodorants. In addition to using the product, customers receive added value in the form of symbolic meaning. As one of the main factors in terms of self-concept is gender identity. Men and women feel the need to identify and express themselves. This theory can explain their willingness to buy a product seriously because of which gender the product is marketed to. An example of gender discrimination that has occurred in everyday life is that sellers may refuse to transact with potential buyers just because of their gender. There is no law prohibiting gender discrimination in the sale of goods or services (K. Jacobsen, 2018). This does not mean businesses should seek direct measures for gender discrimination when marketing products to consumers. Gender discrimination is significantly positive because brands often only take the opportunity to exaggerate women's goods and are considered the norm for women's consumption

(Lafferty, 2019). The launch of a wide range of product offerings for gender, particularly women is shielded from their interests by the personal care and values associated with this product category. It's not about paying extra but investing a bigger budget to acquire a more specific product with a driven need and desire for self-satisfaction (Antón et al., 2018). Based on the explanation above, the proposed hypothesis is **H2: Gender Discrimination has a significant positive effect on the Pink Tax.**

Gender marketing has been studied to pamper women and it is hypothesized that women tend to feel negative about products that target them and exhibit a "pink filter". Positive gender marketing is significant because it forms the basis for price differentiation based on gender (Urquiza, 2020). Without gendered products, there will be no gender-based price difference (Bello, 2021). The Pink Tax, as demonstrated in the pricing of children's toys and products, whether due to gender socialization or gender marketing, or a combination of the two, creates an unnecessary financial burden for girls and parents. Based on the explanation above, the proposed hypothesis is **H3: Gendered Product Marketing has a significant positive effect on Pink Tax.**

Price discrimination is a pricing strategy that effectively charges customers different prices for the same product or service. The effect of price discrimination on the economy can be divided into three categories; first-degree, second-degree, and third-degree. They all show the consequences of gender-based price discrimination from the national perspective rather than the perspective of individual financial situations and buyer decisions (Magnusson & Eriksson, 2020). Price discrimination is based on the fact that different consumers have different images of their willingness to pay for a good or service. Most consumers are willing to pay more for a product than the usual cost for this good or service. Price discrimination occurs when the same company sells the same product or service at different prices depending on who the customer is. Each market and each segment is assumed to have a different price elasticity that allows price discrimination to occur (Ferrell et al., 2018). Dueterhaus et al., (2011) stated that price discrimination has become a practice of charging different prices to another group for identical goods or services, this has been proven to exist in different markets based on race, gender, and class. Based on the explanation above, the proposed hypothesis is **H4: Price Discrimination has a significant positive effect on the Pink Tax.**

According to Bello (2021), companies intend to increase corporate profits by reducing willingness to pay or individual market segments, thereby enabling service providers to enlarge their customer coverage and create new markets. Willingness to pay is strongly influenced by emotional perceptions of justice. This proves that women and men

have different willingness to pay. Like other forms of price discrimination, it results from the market behavior of firms and consumers, including variations in male and female willingness to pay (Betz et al., 2021). Based on the explanation above, the proposed hypothesis is **H5: Willingness to Pay has a significant positive effect on the Pink Tax.**

The introduction consists of the background or reasons for the research, supporting theories from several literatures that become a clear theoretical basis, the formulation of the problem, and the purpose of the writing. The introduction is written in one chapter without subtitles. All presentations in the article are written in essay form, so there is no numeric or alphabetical format that separates chapters/sections, or to mark new chapters/sections. For that, if there are parts of the article content that require numbering or bullet lists, make them into flowing paragraphs as follows: (1) one, (2) two, and (3) three.

METHODS

The technique used to take samples in this research is the purposive sampling technique. Purposive sampling or what can be called judgmental sampling is a deliberate choice of a participant because of the qualities and characteristics of the participant. In this study, the sample is women who have bought pink tax products and men who are respondents as dissidents of women's opinions about pink tax. In this study, the sample amounted to 263 people, 145 males and 118 females.

This study uses the SEM model based on diversity or PLS-Path Modeling, this model also consists of an outer model. The purpose of the outer model test is to detail the relationship between latent variables and their indicators. This test is assisted by using the PLS Algorithm procedure. Validity and reliability tests are included in the analysis phase which is measured by the outer model. There are 2 types of measurement models, namely reflective and formative. The first PLS-SEM model measurement in the outer model is the reflective measurement.

RESULTS

The measurement model is assessed using reliability and validity. For reliability, Cronbach's Alpha can be used. This value reflects the reliability of all indicators in the model. The number of values that are not recommended is 0.7 while the ideal is 0.8 or 0.9. In addition to Cronbach's Alpha, the value of composite reliability is also used which is interpreted to be comparable to the value of Cronbach's Alpha. It is better to omit the reflective indicators from the measurement model if the external standard loadings value shows no more than 0.4 (Ghozali & Latan, 2015).

In the outer model, there is a Loading Factor called. The value of the loading factor shows the correlation between the indicator and the construct. An indicator that produces a low value means that the indicator does not work on its measurement model. Expected loading value > 0.7. In the outer model, there is Cross Loading. This value is an alternative to discriminant validity. The value of each indicator is expected to get a higher loading for the measured construct compared to the loading value for the other constructs. In the outer model, there is also Composite Reliability which explains internal consistency, a high composite reliability value shows the consistency value of each indicator in measuring its construct. Expected CR value > 0.7.

Table 1. Respondent Data by Gender

Description	Frequency	Percentage (%)
Woman	145	55.1%
Man	118	44.9%
Total	263	100.0%

Source: Primary data processed (2022)

Based on the table above, there are 145 male respondents with a percentage rate of 55.1%, while female respondents are 188 with a percentage rate of 44.9%. From the results of this respondent's data, it is concluded that the pink tax questionnaire attracts more female respondents.

Table 2. Data of Respondents by Age

Description	Frequency	Percentage (%)
Under 21 years old	74	28.1%
21-25 Years	92	35%
26-30 Years	48	18.3%
31-35 Years	49	18.6%
Total	263	100.0%

Source: Primary data processed (2022)

Based on Table 2, respondents under the age of 21 years reached 74 respondents with a percentage rate of 28.1%. Respondents aged 21-25 years amounted to 92 people with a percentage rate of 35% while respondents aged 26-30 years amounted to 48 people with a percentage rate of 18.3%. Finally, respondents aged 31-35 years reached 49 respondents with a percentage rate of 18.6%. This research is directed to respondents from age 21-35 years old as the reason being usually at the age of 21, people bear the burden of living and their daily expenses themselves.

Table 3. Respondent Data Based on Last Education

Description	Frequency	Percentage (%)
SMA/SMK	126	47.9%
Diploma	56	21.3%
S1	80	30.4%
S2	0	0%
S3	0	0%
Total	263	100.0%

Source: Primary data processed (2022)

The data that has been obtained shows that respondents who answered with a high school/vocational education level dominated the number of respondents with a total of 126 respondents with a percentage rate of 47.6%. Followed by respondents with Diploma graduates totaling 56 with a percentage rate of 21.3%. Then with S1 graduates totaling 80 respondents with a percentage level of 30.4% and for S2 and S3 education, there is no respondent data (0).

Table 4. Respondent Data Based on Employment Status

Description	Frequency	Percentage (%)
Student	83	31.6%
Part Time	27	10.3%
Private sector employee	50	19.0%
Businessman	35	13.3%
Doesn't work	32	12.2%
Freelancer	36	13.7%
Total	263	100.0%

Source: Primary data processed (2022)

The table above concludes that from the data obtained for filling out the questionnaire with student status, there are 83 (31.6%). Part-time is 27 (10.3%) and freelancer is 36 (13.7%). Private employees are 50 (19%) and entrepreneurs are 35 (13.3%). The last one who did not work was 32 (12,2%). This helps to identify where the income of the respondent comes from, the effect of pink tax will be heavier on respondents who receive their own income from work.

Table 5. Respondents Data Based on Income Sources

Description	Frequency	Percentage (%)
Parent	76	28.9%
Savings	61	23.2%
Wages	74	28.1%
Own business income	52	19.8%
Total	267	100.0%

Source: Primary data processed (2022)

Based on the table above, it is explained that respondents who have income from their parents are 76 (28.9%), and sources of income from savings are 61 (23.2%). While the source of income comes from salaries amounted to 72 (28.1%) and the last one from own business income amounted to 52 (19.8%).

Table 6. Construct Validity Test Results

Variable	(AVE)	Information
Gender Discrimination	0.585	Valid
Gender-based Pricing	0.770	Valid
Gendered Product Marketing	1,000	Valid
Pink Tax	0.505	Valid
Price Discrimination	0.822	Valid
Willingness to Pay	1,796	Valid

Source: Primary data processed (2022)

Table 6 describes the results of the AVE value of each variable that passes the criteria even though the variable barely passes with the lowest result among other variables, namely 0.505.

Table 7. Outer Loading Test Results

Variable	Indicator	Outer Loading	Information
GBP3	Gender-based Pricing	0.841	Valid
GBP4	Gender-based Pricing	0.877	Valid
GBP5	Gender-based Pricing	0.913	Valid
GD1	Gender Discrimination	0.828	Valid
GD2	Gender Discrimination	0.695	Valid
GPM1	Gendered Product Marketing	1,000	Valid
WW2	Price Discrimination	0.875	Valid
WW3	Price Discrimination	0.937	Valid
PT1	Pink Tax	0.674	Valid
PT2	Pink Tax	0.716	Valid
PT4	Pink Tax	0.740	Valid
WTP3	Willingness to Pay	0.867	Valid
WTP4	Willingness to Pay	0.917	Valid

Source: Primary data processed (2022)

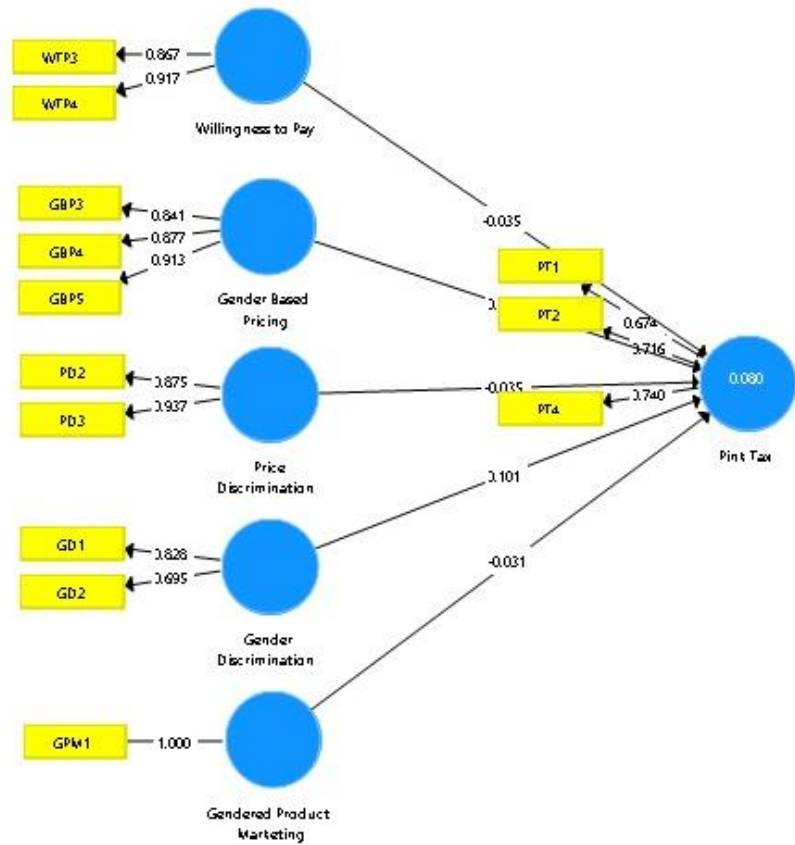


Figure 1. After outer loading test result (2022)

Outer loading test results table shows that the results of this test have exceeded the required requirements and are declared valid. Variables that do not pass the valid requirements are GBP1, GBP2, GD2, GD3, PD1, PT3, PT5, PT6, WTP1, WTP2 and WTP3.

Table 8. Cross Loading Test Results

	GBP	GD	GPM	PD	PT	WTP
GBP3	0.841	0.698	0.589	0.777	0.231	0.780
GBP4	0.877	0.447	0.805	0.807	0.186	0.766
GBP5	0.913	0.433	0.781	0.816	0.278	0.805
GD1	0.795	0.828	0.628	0.794	0.191	0.786
GD2	0.029	0.695	-0.056	0.034	0.149	0.043
GPM1	0.823	0.426	1,000	0.790	0.204	0.765
WW2	0.790	0.674	0.632	0.875	0.180	0.784
WW3	0.858	0.454	0.784	0.937	0.250	0.820
PT1	0.157	0.156	0.126	0.132	0.674	0.138

PT2	0.207	0.153	0.164	0.172	0.716	0.189
PT4	0.207	0.170	0.142	0.207	0.740	0.176
WTP3	0.789	0.699	0.597	0.780	0.187	0.867
WTP4	0.808	0.403	0.755	0.798	0.233	0.917

Source: Primary data processed (2022)

The value of the cross-loading determines the correlation of the research indicators. Cross-loading determines that each indicator variable with a minimum of 0.7.

Table 9. Test Results of Fornell-Larcker Criteria

	GBP	GD	GPM	PT	PD	WTP
GBP	0.877					
GD	0.597	0.765				
GPM	0.823	0.426	1,000			
PT	0.270	0.224	0.204	0.711		
PD	0.911	0.599	0.790	0.242	0.906	
WTP	0.894	0.598	0.765	0.238	0.883	0.892

Source: Primary data processed (2022)

Table 9 shows that each variable has passed this number with a value of gender-based pricing of 0.877, gender discrimination of 0.765, gendered product marketing of 1,000, pink tax of 0.711, price discrimination of 0.906 and the last variable is a willingness to pay of 0.892.

Table 10. Test Results of Cronbach's Alpha

Variable	Cronbach's Alpha	Information
Gender Discrimination	0.295	Invalid
Gender-based Pricing	0.851	Valid
Gendered Product Marketing	1,000	Valid
Pink Tax	0.513	Invalid
Price Discrimination	0.788	Valid
Willingness to Pay	0.746	Valid

Source: Primary data processed (2022)

Table 11. Test Results of Composite Reability

Variable	Composite Reliability	Information
Gender Discrimination	0.737	Valid
Gender-based Pricing	0.909	Valid
Gendered Product Marketing	1,000	Valid

Pink Tax	0.753	Valid
Price Discrimination	0.902	Valid
Willingness to Pay	0.886	Valid

Source: Primary data processed (2022)

Tables 10 and 11 describe each variable passing the predetermined value criteria, which means that all variables are declared valid and reliable except in table 10 where the gender discrimination and pink tax variables are declared invalid.

Table 12. Path Coefficients Test Results

Path (X → Y)	T-Statistics	P-Values	Hypothesis
Gender-Based Pricing → Pink Tax	16.405	0.000	Significantly Influential
Gender Discrimination → Pink Tax	1.096	0.274	Not Significant
Gendered Product Marketing → Pink Tax	0.340	0.734	Not Significant
Price Discrimination → Pink Tax	0.255	0.799	Not Significant
Willingness to Pay → Pink Tax	0.269	0.788	Not Significant

Source: Primary data processed (2022)

Hypothesis H1 is accepted because the results of the path coefficient test show t-statistics with a value of 16.405 and p-values with a p-value of 0.000. This proves that gender-based pricing has a significant positive effect on the Pink Tax. Gender-based pricing is defined as "the practice of charging different prices for goods and services based on the gender of consumers" and concludes that over a woman's lifetime, she may pay tens of thousands of dollars more in gender taxes for the same products and services as a man.

Hypothesis H2 is rejected because the results of the path coefficient test show t-statistics with a value of 1.096 and p-values with a value of 0.274, which means they do not pass the data test. This proves that gender discrimination has no significant effect on the Pink Tax to the respondents who have been studied.

Hypothesis H3 is rejected, because the results of the path coefficient test show t-statistics with a value of 0.340 and p-values with a value of 0.734 which means it does not pass the data test, concluding that gendered product marketing has no significant effect on Pink Tax. Product differentiation is a common marketing strategy that sellers use when advertising their goods or services to a particular market.

Hypothesis H4 is rejected because the results of the path coefficient test show t-statistics with a value of 0.255 and p-values with a value of 0.799 which means they do not pass the data test. This proves that price discrimination has no significant effect on the Pink Tax. The results of the study are inconsistent and inconsistent with previous research, even though there is price discrimination they still buy the product.

Hypothesis H5 is rejected because the results of the path coefficient test show t-statistics with a value of 0.269 and p-values with a value of 0.788 which means they do not pass the data test. This proves that willingness to pay has no significant effect on the Pink Tax, if women are willing to pay more, they are more likely to be charged more even though the products are identical and have no relationship with production costs.

DISCUSSION

A direct effect test is performed to see the degree of influence between the variables in a study. In this case gender-based pricing proved to be significantly influenced with pink tax. As the other variables such as gender discrimination, gendered product marketing, price discrimination and willingness to pay resulted as not significant.

The results of the study are appropriate and consistent with previous research by K. Jacobsen (2018) which states that gender-based pricing, also known as Pink Tax or gender tax, is a fact that cannot be explained apart from discrimination based solely on gender. Lafferty (2019) also has a similar opinion that gender-based pricing directly reduces women's purchasing power. This proves that Gender-Based Pricing affects the Pink Tax. Pink Tax is a dangerous form that can affect women due to gender-based price differences in the same service (Crawford, 2022).

Related with gender discrimination has no significant effect on the Pink Tax. The results of the study are inconsistent and not to previous research by Lafferty (2019) which states that gender discrimination is significantly positive because brands often only take the opportunity to exaggerate women's goods and are considered the norm for women's consumption. It is also stated that gender discrimination is not only manifested in the form of price but can be directed in the form of diversification. Vaidyanathan & Aggarwal (2020) supports the previous research, where they said the potential for gender discrimination existed before the actual purchase. The buyer exercises discretion at the time of purchase and when the buyer evaluates the deal. The buyer will leave the deal if the value obtained is not worth it. Based on the statement above, the results of this study also contradict the results of research that gender discrimination has a positive effect on Pink Pink Tax. Regardless of price discrimination

or not, price differences persist as women tend to pay more for comparable and similar goods than men. The surcharge for 4.1% of women may be small when put into a single purchase situation, even though consumption of this product over the lifetime of an additional 4% in price, even if cheaply individually applied to both women and men. These costs also have the heaviest impact on those with lower wages. Because according to Eurostat theory, women earn an average hourly 11% less than men (Kardetoft, 2022).

The results of gendered products are inconsistent and inversely proportional to previous research by Bello (2021) which concluded that without gendered products there would be no gender-based price difference. This is following the results of research which state that gendered product marketing has no significant effect on Pink Tax. This is because consumers do not have a positive conception of the Pink Tax except that from the producer's perspective, the practice is advantageous for business owners to earn higher profits. After all, they recognize women's purchasing power, which means women tend to buy more products that are pink in color though the price is higher. Pink products with a pink tax also make it easier for them to identify what products are being marketed for them. Instead, they view the Pink Tax as a method that promotes inequality, discrimination, and injustice against women. They also see the Pink Tax as a deceptive and manipulative method for business owners (Chua et al., 2022).

Price discrimination has no significant effect on the Pink Tax. The results of the study are inconsistent with previous research by Kaufman et al., (2018) which stated that the Pink Tax is a form of gender-based price discrimination. The support of a study conducted by the New York City Department of Consumers found that the average price of women's products was 7% more expensive than similar products to men's. However, this result is supported by Antón et al., (2018) whose research results show that although price discrimination is not proven on quasi-identical products, there are still price differences for similar products. There is a wider and deeper selection aimed at products related to women compared to products aimed at men. Duesterhaus et al., (2011) stated that women believe that in general, women believe that there is a "need" for gendered products or that products marketed to men are inadequate for their needs. The research above contradicts the results of Scheland (2020) research. According to the results of this study, Price Discrimination has a significant effect on the Pink Tax. In this study, it is stated that price discrimination does not only follow the Pink Tax but also taxes in poor neighborhoods and the price difference between male and female hygiene products are different in different socioeconomic environments. Assuming that poorer neighborhoods face a slightly higher difference in the price of the pink tax than richer neighborhoods, this would be an additional 5% regression tax for poor

women because the pink tax is already regressive, and even the slightly higher value of the pink tax on low-income communities. regions will absorb a larger proportion of discretionary income.

Willingness to pay has no significant effect on the Pink Tax. Marketers know that consumer purchases are driven by the desire to create a favorable social image, so consumers are willing to pay more for products that fulfill that image. Companies that charge more for feminine products assume that even though women believe that the Pink Tax is wrong, they are still willing to experience monetary sacrifices for these products because for them the perceived benefits outweigh the difference in costs. This statement is also supported by previous research by Antón et al (2018), which in their research concluded that it is not about paying extra but investing a bigger budget to get more specific products with the drive of need and desire to get self-satisfaction. The results of this study are in line with the results of the study that Willingness to Pay has no significant effect on Pink Tax. This is because it will only have a significant effect when consumers buy goods or services, except for marginal buyers, each consumer will be willing to pay more at the point of purchase. The difference between a person's willingness to pay and the actual price paid is called consumer surplus. Summing up each consumer surplus as a whole market is called " Total Consumer Surplus " by economists (as a side note, graphically the total consumer surplus is the area below the demand curve and above the market price) (Habbal, 2020).

CONCLUSION

Gender-Based Pricing has a significant positive effect on the Pink Tax. This means that over a woman's lifetime, she may pay tens of thousands of dollars more in gender taxes for the same products and services as men because of gender-based pricing, which dictates charging different prices for goods and services based on the gender of the consumer. Gender Discrimination does not affect the Pink Tax. This means that the Pink Tax is not influenced by gender discrimination, the buyer applies discretion at the time of purchase and when the buyer evaluates the agreement. The buyer will leave the agreement if the value obtained is not commensurate and this is not related to gender discrimination. Gendered Product Marketing does not affect the Pink Tax. This means that women believe that there is a real need for products that are gendered or that products marketed to men do not meet their needs. Price Discrimination does not affect the Pink Tax. This means that price discrimination is not proven on quasi-identical products, but there are still price differences for similar products. There is a wider and deeper selection aimed at products related to women compared to products aimed at men. Willingness to Pay does not affect the Pink Tax. This means it's not about paying extra but investing a bigger budget to get a more specific product with a driven need and desire for self-satisfaction.

This research is expected to provide various benefits for the parties concerned, including: for producers, according to the research results, consumers do not have a positive conception of the pink tax except that from the producer's point of view, the practice is advantageous for business owners to earn higher profits because they recognize women's purchasing power, which means women tend to buy more products that are pink even though they are expensive higher. The results of the study serve as an illustration for producers in improving their business by knowing how the purchasing power of consumers, especially women.

For companies, the results of this study can be used as consideration and evaluation for pink tax product companies. Companies will more easily recognize buyer behavior, buyers apply discretion at the time of purchase and when buyers evaluate the deal. The buyer will leave the agreement if the value obtained is not commensurate and this is not related to gender discrimination.

For academics, the results of this study enrich the knowledge of academics and complement the literature on the role of the pink tax in society and how consumer behavior in buying. According to research results, brands often just take the opportunity to exaggerate women's goods and are considered the norm for women's consumption. It is also stated that gender discrimination is not only manifested in the form of price but can be directed in the form of diversification. Vaidyanathan & Aggarwal (2020) supports the previous research, where they said the potential for gender discrimination existed before the actual purchase. The buyer exercises discretion at the time of purchase and when the buyer evaluates the deal. The buyer will leave the deal if the value obtained is not worth it. From this, it encourages academics to further analyze how consumer behavior, especially women, in buying pink tax products.

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