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Inequality in Pink: Can Public Policies Tackle Gender-based Price Discrimination? The California and New York City Cases

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Doctoral thesis in Political Science

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INEQUALITY IN PINK: CAN PUBLIC POLICIES TACKLE GENDER-BASED PRICE DISCRIMINATION? THE CALIFORNIA AND NEW YORK CITY CASES

PÂMELA MOSSMANN DE AGUIAR

ABSTRACT

Gender equality is the fifth Sustainable Development Goal (SDG) among seventeen SDGs set by the United Nations Agenda 2030. Gender discrimination, one of the hindrances to achieving gender equality, harms women and men differently, even though women are usually the most affected. Gender-based price discrimination, or simply pink taxes, is a topic that's still little talked about but has been gaining more attention across the world. Pink taxes are the women's tendency to disburse more money to access services and goods. This phenomenon juxtaposes the gender wage gap, for example, forming a combo of financial-economic disadvantages for women. The existing literature on the pink tax allows us to correlate gender pricing with gender stereotypes and gender biases disseminated in society and media. Since the 1990s, the United States has emerged as the first country to debate the pink tax and include the issue on the political agenda, culminating in three pertinent legislation: California in 1995, New York City in 1998, and the state of New York in 2020. This study explores gender pricing twofold: firstly, through a brief empirical examination in three countries, Portugal, Sweden, and the United States, also used to justify the relevance of the theme to academia and society; and secondly, undertaking a thorough analysis of California and New York City cases, whose laws addressing the pink tax in services date from the 1990s. The selection of these cases enabled a comparative study across time, contrasting data from the 1990s and nowadays. The comparison aims to conclude the efficacy of public policies in tackling gender-based price discrimination. The methodology is anchored in a mixed approach, resorting to documentary sources and qualitative and quantitative data analysis. The study findings showed promising, proving that applied legislation to combat pink taxes is effective both in California and New York City. Interviews with political figures engaged in the legislation process demonstrated that the interviewees are aware of the actual outcomes of the laws, although with a more pessimistic view. Lack of human and financial resources hamper the appropriate enforcement efforts of the legislation, resulting in slow-paced progress. This little progress is apparent compared to states missing lawmaking for pink taxes. Statistical tests revealed no differences in the prices of men's and women's haircuts in California and New York City, something that was not observed in the other 47 states in the continental United States, which do not have a pink tax law.

KEYWORDS: Gender-based Price Discrimination; Pink Tax; Gender Inequality; Public Policies; California; New York City.

RESUMO

A igualdade de género é o quinto Objetivo de Desenvolvimento Sustentável (ODS) entre os dezassete ODS estabelecidos pela Agenda 2030 das Nações Unidas. A discriminação de género, um dos obstáculos para alcançar a igualdade de género, prejudica as mulheres e os homens de forma diferente, embora as mulheres sejam geralmente as mais afectadas. A discriminação de preços baseada no género, ou simplesmente taxas rosa, é um tema ainda pouco falado, mas que tem vindo a ganhar mais atenção em todo o mundo. As taxas cor-de-rosa são a tendência das mulheres para desembolsar mais dinheiro para aceder a serviços e bens. Este fenómeno combinado à diferença salarial entre homens e mulheres, por exemplo, forma uma combinação de desvantagens económico-financeiras para as mulheres. A literatura existente sobre o imposto cor-de-rosa permite-nos correlacionar a fixação de preços entre homens e mulheres com estereótipos e preconceitos de género disseminados na sociedade e nos meios de comunicação social. A partir da década de 1990, os Estados Unidos despontam como o primeiro país a debater a taxa rosa e incluir o tema na agenda política, culminando em três legislações pertinentes: Califórnia em 1995, cidade de Nova Iorque em 1998 e o estado de Nova Iorque em 2020. O presente estudo explora o preço baseado no género em duas vertentes: primeiro, através de um breve exame empírico em três países, Portugal, Suécia e Estados Unidos, também utilizado para justificar a relevância do tema para a academia e para a sociedade; e, segundo, realizando uma análise aprofundada dos casos da Califórnia e da cidade de Nova Iorque, cujas leis que tratam da taxa rosa nos serviços datam da década de 1990. A seleção destes casos permitiu um estudo comparativo ao longo do tempo, contrastando dados da década de 1990 e da atualidade. A comparação visa concluir a eficácia das políticas públicas no combate à discriminação de preços baseada no género. A metodologia está ancorada numa abordagem mista, recorrendo a fontes documentais e à análise qualitativa e quantitativa dos dados. Os resultados do estudo revelaram-se promissores, provando que a legislação aplicada para combater as taxas rosa é eficaz, tanto na Califórnia quanto na cidade de Nova Iorque. Entrevistas com figuras políticas envolvidas no processo legislativo demonstraram que as entrevistadas estão cientes dos resultados efetivos das leis, embora com uma visão mais pessimista. A falta de recursos humanos e financeiros dificulta os esforços de aplicação adequada da legislação, resultando num progresso lento. Estes poucos progressos são evidentes quando comparados com os Estados que não legislaram sobre as taxas rosa. Os testes estatísticos não revelaram diferenças nos preços dos cortes de cabelo feminino e masculino na Califórnia e na cidade de Nova Iorque, algo que não se observou nos restantes 47 estados da parte continental dos Estados Unidos, que não possuem uma lei contra a taxa rosa.

PALAVRAS-CHAVE: Discriminação de Preços Baseada no Género; Taxa Rosa; Desigualdade de Género; Políticas Públicas; Califórnia; Cidade de Nova Iorque.

ÍNDICE

LIST OF ABBREVIATIONS

CALPIRG	California Public Interest Research Group
DCA	Department of Consumers Affairs
DCWP	Department of Consumer and Worker Protection
EC	European Commission
EIGE	European Institute for Gender Equality
ESPM	Escola Superior de Propaganda e Marketing
EU	European Union
FADA	Federal Anti-Discrimination Agency
JEC	Joint Economic Committee
NCPE	National Commission for the Promotion of Equality
NYC	New York City
OECD	Organisation for Economic Co-operation and Development
SDG	Sustainable Development Goals
UN	United Nations
US	the United States
VAT	Value-Added Tax

LIST OF FIGURES

LIST OF TABLES

LIST OF ANNEXES

INTRODUCTION

Gender equality figures as the fifth goal among the 17 Sustainable Development Goals (SDGs) undertaken in the 2030 United Nations (UN) Agenda. The UN contends that "gender equality is not only a fundamental human right, but a necessary foundation for a peaceful, prosperous and sustainable world” (UN, 2023). The world has made progress over the last decades towards equality between women and men, although it is at a slow pace and not plenty to achieve gender equality by 2030 (UN, 2023). For instance, at the current rate, it will take 286 years to bridge gaps in legal protection and eliminate discriminatory laws, whilst the projection to achieve parity in representation for women in positions of power and leadership within the workforce will require approximately 140 years (UN, 2023).

Gender equality permeates manifold dimensions, including societal, educational, economic, and financial domains, as well as private and public spheres of influence. Within the SDGs framework, Goal 5 comprises nine targets that address these multifaceted aspects. Among these targets, three are of particular concern for this work: target 5.1., which advocates for eradicating all forms of discrimination against women and girls on a global scale; target 5.A., which highlights the imperative of empowering girls and women economically by ensuring their equal access to economic resources, land ownership, financial services, inheritance rights, and natural resource utilisation; and target 5.C., which emphasises the necessity of adopting and strengthening public policies and legislative measures aimed at fostering gender equality and empowerment of women and girls across all societal levels (UN, 2023).

Achieving gender equality includes overcoming the financial contrasts between women and men, which are deeply rooted in gender stereotypes and roles, as underlined in Target 5.A. of Goal 5 (Scarborough and Risman, 2018). Women are often stereotypically perceived as caregivers, associated with the private sphere. Conversely, men are linked to the public domain and are typically perceived as breadwinners (Ellemers, 2018; Risman, 2017, 2018). These gender division of roles constrain women to caregiving responsibilities within the familiar environment, including caring for relatives and children and household duties, influencing their career choices. Indeed, statistics from 2020 revealed that women made up only 34% of the workforce in STEM (Science, Technology, Engineering, Mathematics) careers, meanwhile representing 88% of personal care workers (AAUW, 2020; ILO, 2020). It is not a coincidence that the occupations predominantly occupied by women correspond to those offering comparatively lower remuneration, thereby contributing to the gender wage gap.

The gender pay gap, a well-documented phenomenon, reflects the economic inequality prevalent in society and has been extensively analysed in academic and political discourses worldwide (EIGE, 2023; OECD, 2023). Nevertheless, another equally significant issue associated with women's financial impair but less explored is gender-based pricing discrimination, commonly referred to as the pink tax due to its prevalence in feminine products and services. This practice disproportionately affects women (Jackson, 2020) and has attracted attention in both scholarly and policy arenas, especially in the United States (see, for example, Jacobsen, 2018; Yazıcıoğlu, 2018).

Although commonly referred to as the pink tax, this phenomenon does not entail an official duty levied by government authorities; instead, it performs similarly to a tax by imposing additional costs on consumers. The term pink tax originated from the connection of the pink colour with products targeted at women, as mentioned above. As Jackson (2020) indicates, gender-based pricing practices often involve the strategic labelling of products with a pink hue, allowing for higher pricing solely based on the consumer's gender. However, it is critical to acknowledge that the pink tax extends beyond traditionally "feminine" products and encompasses the pricing differentials applied to similar services to women and men, such as haircuts, dry cleaning, laundry services, and even used car sales.

The United States stands out on the global stage[1] as the only nation to implement specific legislation targeting the phenomenon known as the pink tax. Two laws at the national level have attracted attention: those enacted in California in 1995 (Gender Tax Repeal Act) and New York City in 1998, representing the longest-established and most comprehensive legal frameworks addressing this issue

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[1] Wong, Bárbara, Inês Duarte de Freitas and Rui Gaudêncio. “Mesmo que não conheça a “taxa rosa”, se for mulher, esta tem impacto na sua vida.” *Público*, February 27, 2024. https://www.publico.pt/2024/02/27/impar/noticia/nao-conheca-taxa-rosa-mulher-impacto-vida-2081386.

(Jacobsen, 2018; Wong et al., 2024). In 1995, California emerged as the first state to design a policy to oppose gender pricing in services. Three years later, New York City enacted an ordinance similar to Californian's. More recently, in 2020, New York State made a legal breakthrough by passing legislation to combat the pink taxes on services and goods. Concurrently, California initiated a campaign, led by Hannah-Beth Jackson and Jackie Speier, to amend existing legislation to comprise discrepancies in product pricing. In 2022, this effort resulted in the successful inclusion of product pricing in the Californian legal purview. Outside the borders of the United States, in 2019, the Member of Parliament (MP) for Edinburgh West in the United Kingdom, the Liberal Democrat Christine Jardine, proposed a bill to prohibit the differential pricing of products and services that are substantially similar, called *Gender-based Pricing (Prohibition) Bill*. The introduction of this bill in the House of Commons occurred on 12 March 2020, but it has yet to progress to further stages than the first reading (UK Parliament, 2021). In Portugal, the political party PAN succeeded in approving a proposal to conduct a study on the pink tax within the State Budget of 2023 (Monteiro, 2022).

Nevertheless, three challenges arise when addressing the issue within legislative frameworks: (i) the delineation of criteria to discern when a product or service is marketed and priced based on gender, (ii) the determination of comparability between two products or services deemed substantially similar, and (iii) the identification of an effective enforcement regime and appropriate remedies to ensure compliance (Jackson, 2020). These challenges may feed into the arguments against the legislative responses to eliminate the pink tax, which sustains that market forces would act to regulate the issue (Jackson, 2020).

Regardless of needing more consensus about the pink tax, studies and reports by government agencies, academics, and media, predominantly developed in the United States, bear out that gender-based price discrimination is a reality. In 1994, one year before the enactment of the first-ever law in the world in California, a survey demanded by the then-Assemblymember of California Jackie Speier discovered that women in that state paid a yearly average of $1,351.00 more than men for the same products and services. This amount is equivalent to $2,381.00 nowadays (Jackson, 2020).

Despite the hinting evidence provided by the studies and reports mentioned before that will be further explored throughout this research endeavour, gender-based pricing is not a priority among policymakers. Firstly, the debate on this phenomenon, and consequently its acknowledgement, predominates in the United States (Wong et al., 2024), where, on the other hand, general agreement is not a reality yet. Secondly, while interest in this topic is growing in other regions of the world, the deliberation is restricted to a few specialised groups, precluding awareness of this type of gender discrimination among more people. Educating individuals about the pink tax stimulates their agency towards this topic by comparing prices, claiming for changes in price policies of service providers, manufacturers and retailers, and demanding policymakers incorporate this topic on their agenda (Jacobsen, 2018).

To tackle gender inequalities effectively, a comprehensive approach comprising formal and informal social agreements might be more suitable. In 2023, for instance, UNDP proposed a framework composed of two dimensions: the first refers to the societal structure and its impact on public services, advising for gender-sensitive policy interventions and institutional reforms, whilst the second focuses on how this same societal structure influences attitudes and behaviours. Women tend to be the most affected by social gender norms or stereotypes, although it is meaningful to remark that the damages spread to society widely (UNDP, 2023).

Alongside this holistic scheme, gender mainstreaming emerges as a strategy to address gender-sensitive matters in the political agenda. This approach integrates a gender perspective into all policy cycle stages (preparation, design, implementation, monitoring and evaluation), regulatory measures and spending programmes to promote equality between women and men and combat discrimination (EIGE, 2016). The precepts of gender mainstreaming orient this research in evaluating the public policies implemented in California and New York City.

The lack of reliable assessment of implemented legislation compounds the absence of consensus surrounding gender-based price discrimination. Data after California and New York City laws passed are almost nonexistent, making it challenging to evaluate their efficacy in appropriately mitigating or eliminating price differentials for services provided to men and women. Inadequacies in budget and human resources allocation to enforce these laws explain part of the information scarcity.

This study pursues to fill this gap by evaluating the outcomes attained with the legislation enacted in the 1990s in California and New York City, focusing on pricing disparities in service provision, specifically haircuts. This service category choice is due to its nearly ubiquitous presence in the research on the pink tax carried out so far. Moreover, the data collected for this study will enable an assessment of whether legislation can influence the pricing practices of service providers, prompting them to consider factors beyond gender when setting prices.

This study consists of seven chapters structured to provide a thorough understanding of the pink tax and policies addressing this issue to the reader. The first chapter offers a literature review, elucidating concepts directly and indirectly related to gender-based price discrimination. Through an interdisciplinary approach, this chapter synthesises concepts from diverse disciplines, including law, economics, sociology, marketing, and politics, laying the groundwork for comprehending the policies centred on the phenomenon of the pink tax. The first part of the literature review focuses on the theoretical framework of gender equality, introducing fundamental concepts to elucidate the origins of pervasive gender disparities in society. The second part addresses theoretical principles derived from political science, which will serve as the basis for evaluating the legislation enacted in California and New York City. This section emphasises gender mainstreaming and gender-sensitive approaches, predominantly found in feminist literature within political science. Finally, in the third part of this chapter, the research hypotheses are outlined and founded.

The three parts of the second chapter offer distinguishable insights into the relevance of studying gender-based price discrimination for academia, always excluding the cases of California and New York City from the analysis, as they will be thoroughly examined in specific chapters afterwards. The initial section of the chapter brings together surveys conducted or commissioned by the media and policymakers in different countries to investigate the incidence of gender-based pricing beyond the borders of the United States. Results of non-academic studies, which were therefore not presented in the first chapter, carried out in countries such as Canada, Brazil, Germany, Spain, and the United States are presented to assess the existence or absence of evidence of the pink tax phenomenon. The second section collates existing legislation across different regions worldwide that addresses gender discrimination in varied contexts. The third and final part of the chapter presents a brief empirical study I conducted in Portugal, Sweden, and the United States. The primary objective of this research was to undertake a brief comparative analysis of the magnitude of price contrasts in four product categories and one service category in the countries analysed.

The third chapter describes the methodology chosen to guide this investigation. The research question, the general objective, and specific objectives are detailed, along with expounding the data collection instruments and the methodological strategy for analysing the collected data. Through a mixed methodological approach, this study uses document, qualitative, and quantitative analyses to compound a framework to assess the effectiveness of the laws under scrutiny in this study. Document data were obtained from secondary sources, embodied by reports commissioned in the 1990s and 2000s by political figures to give evidence of gender-based pricing in California and New York City. Qualitative data came from three interviews conducted in 2023 with individuals directly involved with tackling the pink tax in California and New York City. Finally, the quantitative data comprises haircut prices collected from 325 hair salon websites in California, New York City, and the remaining 47 states of the continental portion of the United States. Those haircut prices produced three different data samples, analysed separately through parametric and non-parametric statistical tests for independent samples, enabling the test of a null hypothesis.

The fourth and fifth chapters expound upon the historical background leading to the enactment of laws in California and New York City, respectively. Based on secondary data, an exhaustive analysis of research accomplished both preceding and succeeding the implementation of these laws is presented. Studies conducted before the laws have supported the hypothesis of the existence of the pink tax. On the other hand, investigations produced after the laws passed made it possible to verify slight advancements in diminishing price disparities for services provided to women and men in these two locations.

The sixth and seventh chapters present primary data on haircut prices collected precisely for this research in California, New York City, and the remaining 47 states of the continental portion of the United States. This latter dataset served as a comparison point with the two locations studied in this investigation that possess legislative measures addressing the pink tax. Findings from the secondary data presented in the two preceding chapters, alongside the literature review and the methodological framework employed, are recalled scrutinising qualitative and quantitative primary data. This holistic data analysis allows the delineation of conclusions regarding the efficacy of the laws in force in California and New York City.

This research culminates with a discussion of the findings and conclusions regarding the effectiveness of the legislation passed in California and New York City. Additionally, the limitations of this research and repercussions are expounded, along with the clues and opportunities for future investigation, which could deepen the exploration of the implications of the pink tax for gender inequality, particularly with regard to financial disparities.

1. CONCEPTUAL ASPECTS: THE STATE-OF-THE-ART

Before looking into this study's core, this chapter elucidates concepts and themes directly or indirectly connected to the pink tax. Hereupon, it introduces prevailing theories within conventional public policy implementation and evaluation and those aligned with gender mainstreaming. These theoretical concepts will lay the foundation for dialogue with the research question and hypotheses guiding this dissertation.

The theoretical configuration proposed herein permeates diverse disciplines, echoing the interdisciplinary nature of the investigated topic, namely gender-based price discrimination. It draws on concepts and research stemming from the domains of social sciences, law, economics, marketing, advertising, propaganda, and unmistakably political science, the theoretical framework unfolds into two distinct components: (i) elucidating concepts associated with gender and (ii) outlining concepts and theories germane to public policy.

1.1. Gender and related issues

This first section explores concepts related to gender equality, laying the groundwork for comprehending the pervasive gender discrimination within our society. The persistence of gender stereotypes and their consequent scattering into diverse aspects of society, including the media, plays a critical role in the development of products and services with a gender-based orientation. These concepts, which are paramount for understanding the pink tax, are examined in this section. Subsequently, the conceptualisation proceeds to gender (in)equality, setting the ground for introducing the core concept that result in the development of this research work - the pink tax.

1.1.1. Gender Stereotypes

Traditionally, society categorises individuals in a binary manner, i.e., as having a feminine or masculine sex. Beyond this sex classification, there are also the feminine and masculine genders. The difference between these two concepts lies in the fact that the identification of sex is related to biological and phenotypical characteristics of a person at birth, such as external genitalia, gonads, the internal reproductive system, genetic composition (including the X and Y chromosomes), and specific hormones like testosterone, estrogen, and progesterone (Lips, 2019). In contrast, gender embodies cultural values and social constructs that shape behaviour and maintain societal power structures. Because gender is a social construct, its definition can vary from culture to culture and place to place (Lips, 2019).

Furthermore, gender describes the social organisation of social institutions, interpersonal interactions, and individual predispositions in ways that privilege one gender (male) over another (female) (Scarborough and Risman 2018). In so doing, gender also operates as a stratification system with consequences at the individual, interactional, and macro levels of analysis (Risman, 2018). At the individual level, gender inequality focuses on how one person identifies with feminine or masculine characteristics; the way gender shapes interpersonal interaction is the focus of the interactional level; and at the macro level, the emphasis is on how institutions and organisations have structures that place women or men in disadvantaged roles (Scarborough and Risman, 2018). Figure 1 shows the drawn scheme by Risman (2017, 2018) to demonstrate gender as a social structure. Insofar as this study proposes to analyse the impact of governmental measures - such as a public policy - against gender-based price discrimination (the so-called pink tax), gender analysis will ground on the macro-level layer of Risman's scheme, either at the material and cultural fields.

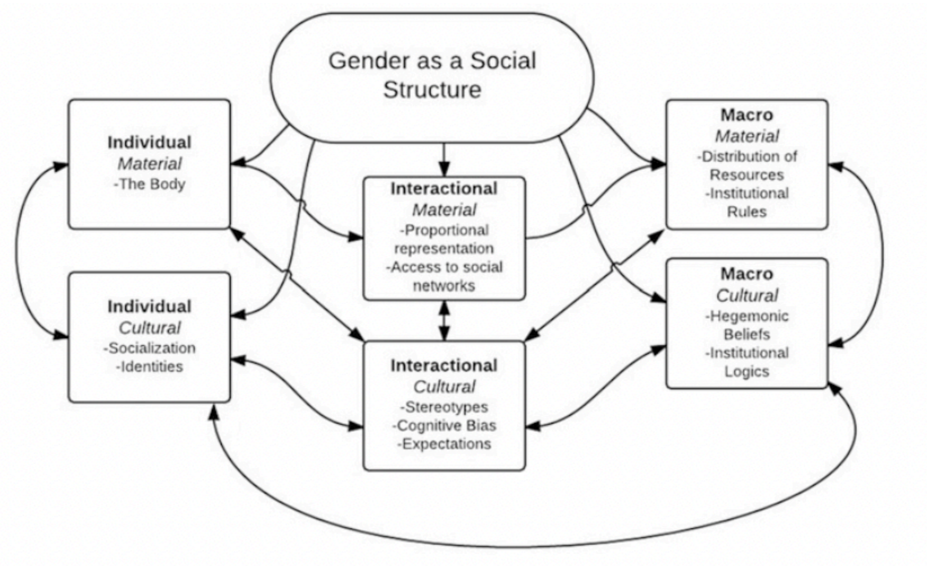

Figure 1 - Gender as a social structure

Source: Risman (2017, 2018).

The traditional designation of the feminine gender for women and masculine for men presupposes elements of *meaning* (e.g., clothes and hairstyle) and *behaviour* (e.g., the way of speaking and walking) or *doing gender* (Yazıcıoğlu, 2018). Doing gender or gender performance is an overarching concept of the social and micropolitical activities that influence personal pursuits as expressions of masculine and feminine "natures" (West and Zimmerman, 1987).

The association of the colour pink and care work with women, and the colour blue and work involving tenacity and leadership with men comes from the traditional gender roles expected by society (Scarborough and Risman, 2018). This role delimitation affects the types of work linked and chosen typically by men being better valued financially and socially. Still, it does not happen for jobs usually associated with and preferred by women (Scarborough and Risman, 2018). According to Ellemers (2018), stereotypes reflect general expectations about members of specific social groups. Gender stereotypes influence the expectations concerning qualities, priorities, and needs of women and men at the individual level in different contexts (see Table 1) (Ellemers, 2018). Based on gender roles and gender stereotypes, it is conceivable that it can also influence how the prices of products and services are marked according to consumers' gender, leading to gender-based price discrimination.

Table 1 - Gender stereotypes and gender expectations

	Woman	Man
Stereotypical domain	Communality	Agency
Relevant behaviour	Care for others	Individual task performance
Anticipated priorities	Family	Work
Perceived qualities	Warmth	Competence
Neglected needs	Professional achievement	Interpersonal connection

Source: Adapted from Ellemers 2018.

It might split gender stereotypes into two groups: i) in a *descriptive* way, related to beliefs about how typical women and men are. It influences our expectations and what we notice or ignore about an individual as a woman or a man, and ii) in a *prescriptive* way, which corresponds to what women and men should be like being unwritten but powerful rules that adjust society's expectations about femininity and masculinity (Lips, 2019). In this way, it is suitable to affirm that pink taxes derive from gender stereotypes in a *prescriptive* way.

It is important to emphasise that both women and men suffer due to implicit gender stereotypes, even if in different ways (Ellemers, 2018). Representativeness, or the exposure to role models who represent the possible people's selves, is one of the ways that allows them to develop a sense of what they value, who they are, or who they might become (Croft et al., 2015). Hence, the underrepresentation of men in occupational and family roles that underline commonality and care attributes, along with the implicit gender stereotypes, avoid their interest and inclusion in such tasks (Croft et al., 2015). A survey has revealed that men who perform the typical masculine stereotype - being self-reliant and exerting power over women - were more susceptible to negative social functioning (such as loneliness) and unfavourable mental health, like depression and substance abuse (Wong et al., 2017). As with gender stereotypes, women and men suffer the consequences of gender-based price discrimination, albeit in different ways. While women are affected by pink taxes more frequently, men feel the effects of higher prices on highly gendered products and services adapted from products and services associated with women, such as boutique barbershops and specialised cosmetic products and services for men.

Oxfam (2020) points out that women and girls are among those who benefit the least from the current economic system, as they devote billions of hours to cooking, cleaning, and caring for children and elderly persons. This unpaid care work is the "hidden engine" that keeps the wheels of our economies, businesses and societies moving. For the most part, women often have less time for their education, to get a decent life, or to share their opinion on how our societies govern to carry out this engine. For that reason, women are stuck at the base of the economy. Women are also responsible for two-thirds of the paid care workforce, acting as nurses, domestic workers, and care assistants, professions that are often underpaid with scarce benefits, irregular hours, and cause physical and emotional harm (Oxfam, 2020). This reality corroborates the gender roles and stereotypes, whose consequences affect women's financial independence, either in their wage or consumption power, where it meets the pink taxes.

Grounded on this evidence of socioeconomic differences between women and men, girls and boys, the following section discusses how gender stereotypes perform in the media, particularly in advertisements, and why this is pertinent to politics and society.

1.1.2. Gender Stereotypes in Media

Eisend (2019) affirms that "advertising research often uses the terms gender roles and gender stereotypes to describe the same phenomenon: the belief that certain attributes differentiate men and women". Advertisers targeting women are responsible for disseminating and reinforcing the ideal of femininity and masculinity. It is the case of the limited and traditional notions of what constitutes femininity (e.g., dependency, concern with superficial beauty, fixation on family and nurturance, fear of technology) and, consequently, "feminine" buying patterns (Cortese, 2008).

The activation or reinforcement of gender stereotypes in advertisements plays a part in hampering equal opportunities for women and men in society, considering that it reduces women's professional performance, achievement aspirations, and positive self-perceptions (Eisend, 2019). In this way, the advertisements contribute to social effects that may translate to women's behaviours, such as accepting to pay more than men for similar products and services (Ferrell et al., 2018). Another social effect is that men are more prone than women to expect gender price differences in the provision of services (Ferrell et al., 2018). Ferrell et al. (2018) advise that this finding is a point of attention for policymakers to protect women from gender-based price discrimination. The pink tax is viable because of the gender stereotypes ingrained in society, where women learn the price differences between women and men for equivalent products and services are normal. Advertising and other media channels are mediums through which women and men internalise these behaviours.

Two general patterns emerge regarding gender and advertising: (i) advertisements present a big difference between what is appropriate or expected from women and men, or girls and boys, and (ii) advertising and other mass media instil in consumers the cultural assumption that men are dominant, and women are passive and subordinate (Cortese, 2008). Magazine advertisements, for instance, often display women in ads for cleaning, food, beauty products, clothing, or a family setting. On the other hand, men are frequently portrayed in ads for cars, travel, alcoholic beverages, cigarettes, banks, industrial products, and companies (Heathy, 2020).

Prior research highlights three factors that clarify whether stereotypical portrayals align with consumers' expectations and lead to positive or negative evaluations (Eisend, 2019). The first factor relates to the evolution of social behaviours over time, including shifting perceptions of gender roles in advertising. Advertisers, however, often utilise traditional gender representations to capture attention and persuade consumers. Advertisements depict how we believe women and men should behave rather than their actual behaviour (Cortese, 2007; Eisend, 2019). The second factor is that gender roles are part of a person's culture, varying across time and at a different pace across cultures. Therefore, the responses to traditional gender role portrayals depend on the culture for which one advertisement is. The third item is that men perceive conventional gender role representations more positively. Conversely, women lean towards nonstereotypical or counterstereotypical depictions.

Additionally, some studies in different countries reveal that the more television young viewers watch, the more they tend to accept stereotypical beliefs about gender distinctions or gender hierarchies prevailing in society (Lips, 2019). That is to say, if the media does not change how it portrays gender roles, it is harder to reshape mainstream gender stereotypes (Lips, 2019). People are exposed to media, including television and social networks, daily. This constant exposure exerts a powerful influence on society and is a significant factor in perpetuating gender stereotypes. The persistence of these stereotypes contributes to gender inequality, primarily harming women. As a result, this inequality has repercussions in various aspects of life, including consumer behaviour, where companies and service providers exploit these stereotypes to charge different prices for essentially identical products and services. One of the distinguishing factors refers to the gender of the target audience.

Gender stereotypes have ethical, political, cultural and social implications (Eisend, 2019) and should be analysed further. The purpose is for policymakers and advertisers to reflect on the issues involving the portrayal of gender roles in advertisements. This debate can serve as the foundation for creating policies that regulate the depiction of gender stereotypes in advertising, thereby fostering a shift in societal perspectives. The following subsection sheds light on gender inequality.

1.1.3. Gender (In)Equality

Gender equality occurs when rights, responsibilities, and opportunities are equally accessible and not determined by one's sex or gender, favouring and valuing the diverse behaviours, aspirations, and needs of women, men, and non-binary in a fair way. It does not mean that gender equality suggests that women and men are identical but that their rights, responsibilities, and opportunities are not contingent upon their gender at birth (Dugarova, 2018). Gender equality promotes the fundamental and universally recognised civil, cultural, economic, political, and social rights for both women and men (NCPE, 2012). Conversely, gender discrimination or gender inequality occurs when individuals are excluded or treated differently due to their sex or gender (NCPE, 2012). Pink taxes epitomise the economic discrimination primarily suffered by women. It derives from the gender roles and stereotypes aforementioned, which taught women it is normal and unquestionable to pay more than men for similar goods and services.

Gender inequality is widespread in several areas, such as (i) the wage gap between men and women (Mendonça, 2019;[2] Miller and Vagins, 2019; OECD, 2018; Pereira, 2019[3]); (ii) the stigmatisation of menstruation and the so-called period poverty (Smiles et al., 2017; Tull, 2019); (iii) the unequal division of household chores and caregiver work between men and women, in which women are more overloaded, which hinders the development of their professional career (Castro-García and Pazos-Morán, 2016; Escobedo and Wall, 2015; Ray et al., 2010); among other topics. In line with the above, the UN lists global gender disparities that disadvantage women: (i) participation in the labour market, (ii) the wage gap between women and men, (iii) the proportion of daily time spent on unpaid care work, (iv) the number of seats in parliaments, (v) ownership of agricultural land, and (vi) women subject to physical/sexual violence (Dugarova, 2018).

Achieving gender equality and empowering women and girls requires more than formal policies and institutions that nurture equal participation in social life. It also urges tackling gender social norms undermining authentic equality (UNDP, 2023). To address these challenges, UNDP (2023) proposed a transformative change framework incorporating two fronts. The first domain advocates for policy interventions and institutional reform through investment, innovation and insurance; the second domain commends a new social context based on recognition, education and representation.

Within the scope of policy interventions and institutional reform, measures comprise the investment in gender-responsive institutions in public administration to enhance the quality of public services, the reinforcement of social protection and care systems contributes to raising the bargaining power of women at the household level, and the incentive of innovative interventions can create an informational setting conducive about pervasive gender norms (UNDP, 2023). Concerning the new social

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[2] Heloísa Mendonça, "Mulheres negras recebem menos da metade do salário dos homens brancos no Brasil" *El País Brasil*, November 13, 2019, https://brasil.elpais.com/brasil/2019/11/12/politica/1573581512_623918.html.

[3] Ana Cristina Pereira, "Portugal voltou a convergir e está na média da EU," *Público*, November 4, 2019, https://www.publico.pt/2019/11/04/sociedade/noticia/pay-gap-portugal-voltou-convergir-media-uniao-europeia-1892110.

context, proposals steer to shift gender norms, including an educational system that encourages women to take action and forge their own future, the recognition of women's rights and respect for their identities, and representation initiatives that amplify women's power and voice, such as higher women's representation in parliament that make viable introducing new agendas in the political scene, including gender-sensitive laws (UNDP, 2023).

Gender equality and empowerment of women and girls are common agendas for academics, feminists, activists, and policymakers genuinely committed to universal human rights (Koehler, 2016). Sustainable Development Goals (SDG) of the 2030 Agenda for Sustainable Development of the United Nations (UN) – which lists 17 SDGs – include gender equality as the 5th Sustainable Development Goal. It represents the recognition by this supranational institution that achieving gender equality is a human rights issue and a critical item for progress in all other goals and objectives (Dugarova, 2018). The Equal Measures 2030 is a report tracking the progress of gender equality through the SDG Gender Index in 144 countries. The last results of 2022 point out that "not one of the 144 countries in the SDG Gender Index has achieved gender equality, and no country is the world's best performer – or even among the world's top ten performers – across all SDGs" (Equal Measures 2030, 2022).

In Europe, the European Institute for Gender Equality (EIGE) has developed the *Gender Equality Index*, a tool designed to measure progress in gender equality within the EU. *Gender Equality Index* aims to highlight areas that require improvement and support policymakers in crafting more effective gender equality policies (EIGE, 2023). This index encompasses seven main domains (work, money, knowledge, time, power, health, and violence), measured by 31 indicators. The Gender Equality Index shows that progress in gender equality is still slow but that the EU is moving in the right direction. Between 2010 and 2023, the index increased by 7.1 points, mainly impelled by the domain of power (EIGE, 2023). Both reports, the *SDG Gender Index* and *Gender Equality Index*, are examples of the relevance of gender equality to the development of society. Women face significant discrimination, including in the financial field, either because they earn less than men, on average, or because of gender-based price discrimination or a tax-related system. Fighting against gender inequality across all areas is imperative. Therefore, this work seeks to shed light on pink taxes, a topic that has received limited awareness in academia.

The following subsection brings arguments from literature about pink taxes as gender discrimination, which policymakers should pay attention to.

1.1.4. Gender-based Price Discrimination: The Pink Tax

The pink colour is highly bound to femininity and reinforced by the "societal agreement" in most countries. Traditionally, many symbols targeting women are pink, such as the pink ribbon of the international awareness campaign for breast cancer and the goods marketed to women that are frequently pink or wrapped in pink packages (Yazıcıoğlu, 2018). The strength of pink as a gender symbol is remarkable in clothing or other personal items women and men use. It is also common for women to utilise blue, although there is still a taboo for men to use pink products (Paoletti, 2012; Yazıcıoğlu, 2018). As stated by Paoletti (2012):

> "Baby girls can wear blue, as long as other style elements - ruffles, puffed sleeves - override the weak "masculine" significance. But pink trumps any and all attempts to neuter it. (...) pink is still a symbol of femininity and likely to remain so for some time".

Gender-based price discrimination consists of charging higher prices for products and services based on the customer's gender. As pink colour and other symbols like pastel colours or shining elements are associated with femininity, this gender-based discrimination is also known as the pink tax (Duerstehaus et al., 2011; Guittar et al., 2022; Jackson, 2020; Jacobsen, 2018; Metzinger, 2020;[4] Yazıcıoğlu, 2018). It may also involve packaging configurations wherein products directed at women or men contain a reduced quantity compared to those targeted at the opposite gender (Duerstehaus et al., 2011; Guittar et al., 2022).

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[4] Jaclyn M. Metzinger. "The Pink Tax: Discrimination or Actual Differentiation?" *Kelley Drye*, January 8, 2020, https://www.kelleydrye.com/viewpoints/blogs/ad-law-access/the-pink-tax-discrimination-or-actual-differentiation.

From the brief contextualisation of the pink colour and considering that it disadvantages mostly women, we use the term *pink tax* to designate gender-based price discrimination. This type of discrimination is also known as *gender pricing*, *woman tax* or *gender tax* (Jackson, 2020; Manzano-Antón et al., 2018; Salman and El Ayoubi, 2019; Yazıcıoğlu, 2018).[5] Yazıcıoğlu (2018) points out the possible origin of the pink tax term in France because of a campaign promoted by the women's rights group Georgette Sand in October 2014.[6]

The pink tax is a phenomenon more and more commented on, especially in digital media. Reports commissioned by government agencies and some studies have demonstrated the relevance of discussing pink taxes for consumers and society, coupled with public authorities and companies. However, in the academic field, finding references that accurately and in-depth address the pink taxes is difficult (Manzano-Antón et al., 2018). It means the contribution of an academic perspective is needed, which could clarify the magnitude of the problem, its causes and implications in favour of a possible improvement or solution, and assist the action of policymakers (JEC, 2016; Duesterhaus et al., 2011; Manzano-Antón et al., 2018; de la Fuente et al., 2016).

Inversely to other gender-based discrimination issues, such as the gender wage gap or access to land, the issue of gender pricing has not garnered significant attention from academia and other institutions. For instance, international organisations like the OECD[7] (Organisation for Economic Co-operation and Development), EIGE[8] (European Institute for Gender Equality), and the World Bank[9] have already reported the gender

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[5] Throughout this work, the terms used will be 'gender-based price discrimination', 'gender pricing', or 'pink tax'.

[6] The movement began in October 2014 with an online petition named *Monoprix: Stop aux produits plus chers pour les femmes! #Womantax*. In a couple of months, the term *woman tax* unfolded into *taxe rose*, the French term for pink tax. The likely change of the term woman tax to pink tax is due to the colour of the overpriced products. The head products chosen for the campaign were pink and blue razors.

[7] "Gender wage gap", OECD, accessed October 22, 2023 https://data.oecd.org/earnwage/gender-wage-gap.htm.

[8] "Gender Equality Index", EIGE, accessed October 22, 2023, https://eige.europa.eu/gender-equality-index.

[9] "Women, Business and the Law", World Bank, accessed October 22, 2023, https://wbl.worldbank.org/en/reports.

wage gap in their monitoring data, indicating that women earned 20.0% (or 77 cents) less than men on a global average in 2022.[10 11]

Despite the lack of studies on gender-based pricing, some works address have begun to address the issue. One of those studies did an audit test involving over 400 independent negotiations at more than 200 new car dealerships in Chicago in 1990. The study revealed that white women were likely to receive an initial offer of $200 (29.0%) higher than what was offered to white men for a new car. For black women, the initial offer rose to $470 (65.0%), which was more expensive than that offered to white men (Ayres, 2001). Even after negotiating in a standardised manner like male auditors, white women received a final offer of $215 (50.0%) higher than white men. In their turn, black women received quotes that were $446 or twice as high as those offered to white men (Ayres, 2001).

Another study in the United Kingdom (UK) showed that women paid, on average 43.0% more than men for a haircut in unisex establishments (Liston-Heyes and Neokleous, 2000). Likewise, Whittelsey and Carroll (1995) also found that women paid more than men for similar clothing items, such as the same sweater that cost 49.0% more for women than men ($145 for women and $97.50 for men). Carl Priestland, the chief economist for the American Apparel Association, wrote:

> “Since the 1920s, retailers have purchased and have merchandised women’s apparel differently than men’s. Most of those differences are now tradition. The way women’s apparel is sold to the retailer is different than men’s and the retailers themselves have a different system for pricing women’s apparel than men’s. Even in areas where garments are unisex, like knit shirts, a shirt in the men’s department will sell for less than the same knit shirt in the women’s department” (Whittelsey and Carroll 1995).

[10] Kathy Haan and Kelly Reilly, “Gender Pay Gap Statistics In 2023”, *Forbes*, February 27, 2023, https://www.forbes.com/advisor/business/gender-pay-gap-statistics/.

[11] Beatrice Tridimas, “Why do women in Britain and the EU get paid less than men?,” *Context*, November 22, 2023, https://www.context.news/socioeconomic-inclusion/why-do-women-in-europe-get-paid-less-than-men.

Duersterhaus et al. (2011) found that women tended to pay more for deodorants (25.0% more per ounce), haircuts (54.0%) and dry-cleaning shirts (92.0%). Deodorants (20.0% more per ounce) in tandem with lotions (73.0% and 56.5% more per ounce for non-speciality and speciality lotions, respectively) are the products women pay on average more than men for, whilst men spend on average 86.5% more than women for shaving gel/creams (Guittar et al., 2022).

The prevalent gender norms in society might influence the development and marketing of gendered products and services, reinforcing gender distinctions, despite gender-fluid or gender-non-conforming debate in a post-gender era in the marketplace (Duesterhaus et al., 2011; Guittar et al., 2022). Duesterhaus et al. (2011) suggested two pillars for price differences: (1) women consider it natural and ordinary to pay more than men for essentially the same products or services, and (2) women believe that gendered products respond to their specific needs as women and that male products do not. In this way, the justification for gendered products would be by sex-based differences (e.g., pH levels, hormones) or gender-based particularities (e.g., personal care, grooming practices) (Duesterhaus et al., 2011).

Indeed, price discrimination assumes that all consumers have a different 'willingness to pay' for a given good or service (Ferrell et al., 2018). Gender pricing represents third-degree price discrimination, which stems from the different elasticities of demand of consumers, who are charged different prices based on observable characteristics such as gender, location or age. The other two forms of price discrimination might occur in the first degree, which is demand-based on individual consumers' willingness to pay for a product or service. It is rare since sellers cannot fulfil the price expectations of all buyers, but negotiation and bidding between buyers and sellers resemble this type of price discrimination. Second-degree price discrimination occurs when groups of consumers buy based on quantity or time related to the nature of the product or service, such as a telephone plan that charges a higher rate for additional minutes to the contracted bundle (Ferrell et al., 2018).

Corroborating the two pillars for gender-based price differences surmised by Duerstehaus et al. (2011), the results of the study undertaken by Ferrell et al. (2018) on the prices of haircuts and laundering clothes suggest that men tend to have less attitude and more expectation towards gender-based price discrimination. Women, by contrast, express the most negative thoughts when faced with gender-based pricing and are also the ones who are more likely to accept this type of discrimination compared to men.

Jacobsen (2018) pinpoints prospective directions for addressing the pink tax issue, emphasising the growing presence of women in influential political roles as a catalyst for fostering substantial gender reform. The author underscores the collective action of consumers in combating the pink tax, including boycotts targeting retailers and service providers reaping disproportionate profits from gender-based pricing practices. Furthermore, Jacobsen (2018) advocates for activism aimed at consumer education, arguing that making women (and men) aware of pricing disparities allows them to identify services and product categories more susceptible to this type of gender discrimination. Based on the research, women are more unaware of the pink tax benefiting significantly from the empowerment of, for example, opting for men's versions of products or revindicating for equitable pricing for similar services, potentially leading to substantial economic savings through informed choices.

This collective consciousness and activism, asserts Jacobsen, serves as a makeshift solution until legislative or other political measures enhance their effectiveness in eradicating the pervasive pink tax, thereby contributing to a more comprehensive gender reform agenda.

Chapter 2 of this work presents the findings of some reports commissioned by government agencies and other non-academic studies in different countries addressing the issue of gender pricing. The next section of this chapter will discuss public policy literature.

1.2. Public Policy

This second section elucidates relevant concepts to this research within the domain of public policies, commencing with an exposition of the conventional structure of the public policy cycle. It then introduces the gender mainstreaming policy cycle as a progressive paradigm that guides the analytical framework employed in this research. The section culminates in delving into the mechanisms characterising the post-adoption phase of policies. Akin to the former section, the purpose is to establish a solid theoretical basis that furnishes a model for analysing data collected concerning the pink tax legislation in California and New York City in Chapters 6 and 7.

1.2.1. Public Policy Cycle

The conception of public policy aims to tackle specific societal issues that have gained prominence on the institutional agenda. An array of programmes that focus their action in a similar field or at some general objective constitute the policies (Knill and Tosun, 2020; Salamon, 2002). Programmes, in turn, incorporate instruments (or tools) applied to the circumstances of a particular field or problem. Salamon (2002) defines an instrument of public action as "an identifiable method through which collective action is structured to address a public problem."

The public policy cycle, or policy cycle, is a model used to study policy-making. It can work in two ways: (i) *prescriptive*, indicating how policymakers should operate systematically, and (ii) *descriptive*, simplifying the study of how policymakers make decisions (Cairney, 2020). The model of the public policy cycle may vary depending on the author but generally includes core elements. Knill and Tosun (2020) identify four policy cycle stages:

1) *Problem definition and agenda-setting:* This stage involves identifying a societal problem and its subsequent placement on the government's agenda.
2) *Policy formulation and adoption involve formulating* multiple policy proposals, from which decision-makers select and adopt one.
3) *Implementation:* This step involves the execution of the selected policy.
4) *Evaluation:* This constitutes a pivotal phase wherein the policy's impact is assessed, with potential implications for policy termination or reformulation. Subsequent to this stage, the policy cycle iterates back to its initial phase, underscoring its continuous and perpetual nature.

Since the laws targeted by this work have been in force since the 1990s and the purpose is to verify whether the adoption of public policies affects reducing the gender price gap, this work will focus on the implementation and evaluation phases of the laws passed to counter gender pricing in the provision of services in California in 1995 and New York City in 1998 in the USA. Figure 2 illustrates the policy cycle based on Knill and Tosun's (2020) proposal.

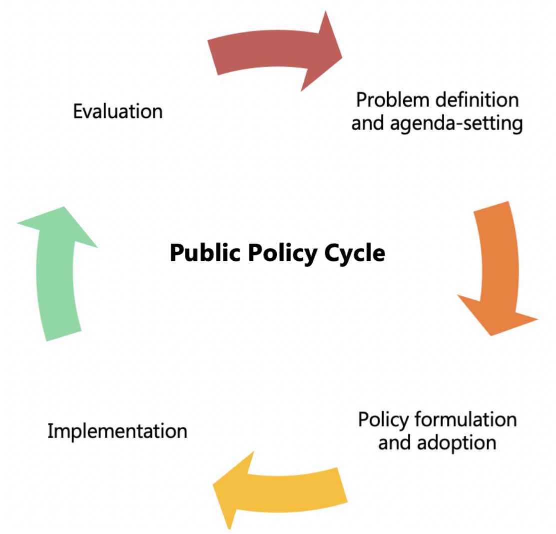

Figure 2 - Policy Cycle

Source: adapted from Knill and Tosun's (2020) scheme.

The use of typologies facilitates the decision-making process related to public policies. Lowi's typology is one of the most important and encompasses four kinds of policy (Birkland, 2020; Hill, 2005; Knill and Tosun, 2020). Drawing on Knill and Tosun's (2020) proposal, the explanation of policy categories is below:

1) *Distributive policy*: This policy allocates new public funds to aid specific societal groups that do not compete. The costs of distributive policies are supported by the public at large, such as all taxpayers. In this way, distributive policies create a win-win relationship, making conflict between those who benefit and those who contribute the resources difficult. Examples of distributive policies are farm subsidies and local infrastructure (e.g., highways and schools).

2) *Redistributive policy*: In this sort of policy, costs and benefits are reallocated between different societal groups, amplifying the potential for conflicts. Two typical applications of the redistributive policy are (i) the reallocation of resources between affluent and impoverished individuals, achieved through

mechanisms such as progressive taxation or income-based benefits, and (ii) within the pension system, where contributions from younger individuals sustain the disbursement of pensionsThisrves as another illustrative instance of this policy category, aiming to equitably redistribute land holdings and prevent the concentration of land ownership among a select few.

3) *Regulatory policy*: This kind of policy defines rules for human behaviour and indirectly affects the distribution of costs in society. Regulated parties bear compliance costs associated with regulatory policies rather than the government budget. Implementing such policies may engender political conflicts contingent upon the reactions of the regulated entities. Exemplars of regulatory policies include environmental protection, migration policy, and consumer protection.

4) *Constituent policy*: This variety corresponds to policies that create or modify the state's institutions. Examples of constituent policy are changes in parliaments' procedural rules and the creation of new governmental agencies.

Birkland (2020) puts forward another version of the typology of Lowi, dividing it into three types of policy that exclude the *Constituent policy* and split the *Regulatory policy* into two subtypes:

I. Distributive policy

II. Regulatory policy

A. *Protective and regulatory*: It seeks to protect the consumers from market problems, such as misleading advertising, faulty products or negative externalities (for instance, pollution).

B. *Competitive regulations*: Limit the concession of some goods and services to one or a few providers chosen among many candidates. This policy includes licensing of some professions and radio and television stations.

III. Redistributive policy

Gender-based price discrimination is a *Regulatory policy* in Lowi's typology because it regulates the relationship between consumers and retailers/service providers, whose compliance costs fall on businesses. In Birkland's version, gender-based price discrimination fits in the *Protective and regulatory* subtype due to the nature of policies that protect consumers from market abuses regarding their gender.

Various policy classification schemes hinge on the given emphasis. However, for this analysis, the presentation of Lowi's typology and one derivation from it suffices since this work centres on policy post-adoption phases, specifically Implementation and Evaluation. The following subsection will discuss gender mainstreaming in policymaking.

1.2.2. Gender Mainstreaming in Policymaking

Similar to broader societal trends, public policies are occasionally susceptible to the influence of gender stereotypes, undermining their intended neutrality. Gender mainstreaming stands as a strategic methodology that integrates a gender perspective into the processes of policy formulation, thereby providing governments with a framework to achieve outcomes that are more equitable and attuned to gender sensitivity (OECD, 2023[12]). The European Institute for Gender Equality (EIGE, 2016) conceptualises gender mainstreaming as

> "a strategy towards realising gender equality. It involves the integration of a gender perspective into the preparation, design, implementation, monitoring and evaluation of policies, regulatory measures and spending programmes, with a view to promoting equality between women and men, and combating discrimination".

According to the Council of Europe's website, this concept was first used in 1985 at the Nairobi World Conference on Women. Nonetheless, only ten years later, at the 1995 Fourth United Nations World Conference on Women in Beijing, it was recognised as a valuable strategy in the international gender equality policy scene and adopted widely to promote gender equality.

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[12] "Gender mainstreaming in policymaking," OECD, https://www.oecd.org/stories/gender/gender-mainstreaming-in-policymaking.

Gender mainstreaming is a political and technical process involving new forms to design and address policies with the intent to cause a transformation at the organisational and institutional level to lead to changes in social structures (Kuruvilla and George, 2020). Gender mainstreaming relies on two fundamental pillars that should be considered across all stages of the policy cycle: (i) integrating a gender perspective into policy content and (ii) addressing the representation of women and men within the policy framework (Kuruvilla and George, 2020). The laws devised to combat gender-based price discrimination in the United States, the subject of analysis in this study, demonstrate alignment with these dual dimensions of gender mainstreaming. Furthermore, they aspire to induce transformative changes within societal structures, with the ultimate aim of eradicating gender-based price discrimination, which is a phenomenon that affects both women and men in the realms of retail and service provision.

Gender mainstreaming plays a pivotal role in the policy process by acknowledging the unique needs of women and men in policy formulation. This practice contributes to improved governance, integrating the perspectives of women, men, girls, and boys. Moreover, it heightens awareness of gender equality concerns within mainstream society, acknowledging the diversity inherent in these groups (NCPE, 2012). One of the objectives of this study is to identify whether these benefits of gender mainstreaming are observable in California and New York City concerning their efforts to address pink taxes.

Gender mainstreaming is not a goal but a means to reach gender equality through gender perspective integration in all activities (EIGE, 2016; Kuruvilla and George, 2020; NCPE, 2012). To effectively implement gender mainstreaming in the policymaking process, the National Commission for the Promotion of Equality (NCPE) (2012) puts forth the following seven recommendations:

1) *The Utilisation of Disaggregated Data*: It is essential to employ disaggregated data categorised by sex to ensure that the formulation of policies rests on accurate and reliable information.

2) *Effective Policy Implementation*: Policymakers should ensure that policy implementation is effective and consider the diverse situations, demands, and daily experiences of both women and men.
3) *Avoiding Assumptions of Gender Neutrality*: Actively avoid assumptions of gender neutrality regarding issues or problems, as such matters may carry varying gender implications.
4) *Consideration of Gender Roles and Dynamics*: Policymakers are encouraged to carefully consider the gender roles, expectations, and dynamics of women and men during policy formulation and implementation.
5) *Promotion of Equitable Participation*: Policymakers should actively promote the equitable participation and representation of women's and men's voices in decision-making processes across various domains of societal life.
6) *Equitable Access to Services and Resources*: Government services and the allocation of resources must be equally accessible and of high quality for both women and men, thereby fostering gender equality.
7) *Use of Gender-Neutral and Gender-Sensitive Language*: Employing gender-neutral and gender-sensitive language in policy statements and organisational documents plays a crucial role in cultivating inclusivity and promoting an awareness of gender considerations.

In 2014, the OECD also proposed twelve guidelines for gender-sensitive policies that were very similar to those proposed by the NCPE. The higher number of recommendations by the OECD is because they were described in more detail and, therefore, broken into more items. Since one of the specific objectives of this study is to make an analytical appraisal of applying the principles of gender mainstreaming in laws designed and implemented to eradicate gender-based price discrimination in California and New York City, and the content of the guidelines of the two institutions is similar, the NCPE's (2012) recommendations will be used to evaluate these policies concerning mainstreaming gender.

Incorporating gender mainstreaming into the policy cycle, as suggested by the European Institute for Gender Equality (EIGE, 2016), involves adopting the Gender

Mainstreaming Cycle. This multi-stage cycle, an adaptation of the Public Policy Cycle, is designed to incorporate a gender perspective. The Gender Mainstreaming Cycle integrates the phases of Definition, Planning, Implementation (*Action*), and Monitoring and Evaluation (*Check*). Figure 3 visually represents this process and provides recommendations for methodologies and tools applicable to each stage.

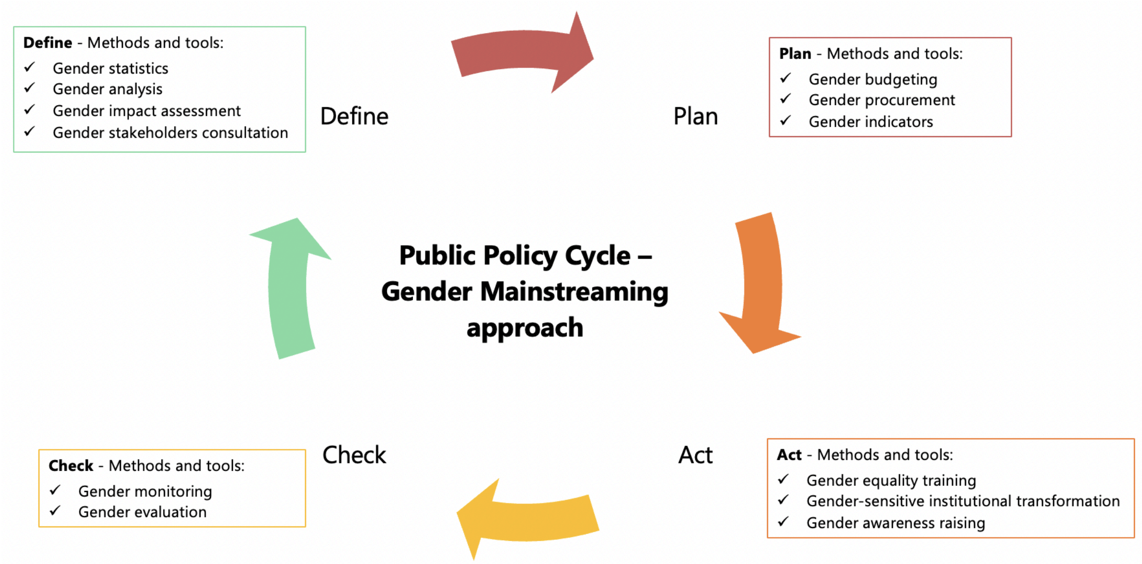

Figure 3 - Gender Mainstreaming Cycle

Source: adapted from the EIGE (2016) scheme.

As referred to earlier, this study will focus on the implementation/act and evaluation/check phases within the context of gender mainstreaming applied to the public policy cycle. Consequently, the framework employed will be proposed by the EIGE, along with its suggested methodologies and tools guiding the examination of each step under scrutiny. The forthcoming subsection will discuss the policy post-adoption phases, specifically, the Implementation/Act and Evaluation/Check stages of the gender mainstreaming policy cycle.

1.2.3. Policy post-adoption mechanisms

As elucidated previously, the policy process extends beyond the Adoption phase to encompass Post-adoption stages, namely Implementation and Evaluation, which constitute the central focus of this study. Implementation is a dynamic process that takes place over time, representing a step at which a policy is enacted by the responsible state and non-state figures and agencies, resulting in the transformation of a policy output into a policy outcome (Birkland, 2020; Blofield and Haas, 2018; Knill and Tosun, 2020; Mazur, 2017; Tosun and Treib, 2018). *Outputs* are "visible measures of government activity", whilst *outcomes* refer to "changes in society that are associated with measures of government activity" (Blofield and Haas, 2018; Mazur, 2017). In a nutshell, outputs provide a means to assess the implementation of government measures that foster societal changes (outcomes) concerning a specific issue.

Effective implementation commences with the decision to adopt a determined strategy, representing the policy effort. It carries on through an iterative process wherein ideas are articulated as policy and transformed into behaviour, manifested in the aftermath as social action. Social action aims at social enhancement materialised as programs, procedures, regulations, or practices (Blofield and Haas, 2018; DeGroff and Cargo, 2009). An effectual policy implementation addresses and resolves the issue that prompted the policymaking process (Knill and Tosun, 2020). It is proper to contend, therefore, that the evaluation of policy implementation success intricately ties to the extent of accomplishment of its objectives, with effectiveness emanating from the alignment between policy goals and achieved outcomes (Knill and Tosun, 2020).

Salamon (2002) underlines that the evaluation of policies encompasses three core criteria for assessing their interventions: *effectiveness*, *efficiency*, and *equity*. Policy implementation, in turn, aggregates *manageability* and *political legitimacy* as two other criteria, thereby yielding an evaluative framework with five criteria for gauging the success of a given policy. In this study, the research question seeks to investigate the degree of successful implementation of the laws designed to combat pink taxes in California and New York City, in the United States, and subsequently estimate the extent of their success in the light of a feminist and gender mainstreaming perspective.

As mentioned, ultimately, policy implementation entails deploying instruments (or tools) used by governments to influence citizen behaviour and achieve policy purposes (Schneider and Ingram 1990). These instruments determine the *type of good or activity to be delivered*, *the institutions or authorities in charge*, and *the delivery* *method* (Engeli and Mazur, 2018; Salamon, 2002). Table 2 provides instances of employing a "package" of tools in public action.

Table 2 - Common Tools of Public Action

Tool	Product/Activity	Vehicle	Delivery System
Direct government	Good or service	Direct provision	Public agency
Social regulation	Prohibition	Rule	Public agency/regulatee
Economic regulation	Fair prices	Entry and rate controls	Regulatory commission
Contracting	Good or service	Contract and cash payment	Business, non-profit organisation
Grant	Good or service	Grant award/cash payment	Lower level of government, non-profit
Direct loan	Cash	Loan	Public agency
Loan guarantee	Cash	Loan	Commercial bank
Insurance	Protection	Insurance policy	Public agency
Tax expenditure	Cash, incentives	Tax	Tax system
Fees, charges	Financial penalty	Tax	Tax system
Liability law	Social protections	Tort law	Court system
Government corporations	Good or service	Direct provision/loan	Quase-public agency
Vouchers	Good or service	Consumer subsidy	Public agency/consumer

Source: adapted from Salamon's (2002) framework.

The classification of policy instruments unfolds into four overarching categories (Engeli and Mazur, 2018; Schneider and Ingram, 1990):

(i) *Authority tools* correspond to governments' elementary methods to attain policy aims. They comprise the authorisation, prescription, or prohibition of specific behaviours. They reckon on intrinsic commitment from citizens, agents, and officials to adhere to laws and regulations without external incentives. In the context of gender-related policies, a prime example of an authoritative tool is the constitutional/legal prohibition of formal discrimination based on sex or sexual orientation.

(ii) *Incentive tools* include tangible positive or negative payoffs to induce compliance or encourage specific behaviour. From a gender perspective, a positive incentive tool could involve allocating additional funds to incentivise the appointment of female professors in departments where they are underrepresented. Conversely, a negative incentive might include sanctions for failing to meet specific gender diversity targets on boards, leading to exclusion from public bids or the dissolution of publicly listed companies.

(iii) *Capacity and learning tools* provide information, training, education, and resources, assuming that agencies and target audiences can learn about behaviour and make decisions to better align with policy objectives. For gender-related policies, an example might be gender mainstreaming training programmes in public administration to raise awareness of gender inequalities across diverse societal contexts.

(iv) *Symbolic and hortatory tools* are based on the premise that people are more likely to comply with desired behaviours if they align with their values and beliefs. Informational campaigns about domestic violence and its consequences for women and children exemplify a gender-related behavioural change.

Blofield and Haas (2018) enumerate several examples that delineate how to measure outputs, policy efforts, and outcomes of government-implemented measures, considering the gender dimension. The implementation of proper policies across different countries illustrates these measures. Due to their inherent nature, law enforcement by the courts possesses more stability than executive policies, which are susceptible to potential changes in the priorities of those in power.

However, for laws to have a substantial impact, the state must ensure effective enforcement through a well-functioning bureaucracy, allocating suitable resources to implementing the laws, including infrastructure, budgetary provisions, and qualified staff. Otherwise, as emphasised by Blofield and Haas (2018), without these prerequisites, even the most transformative laws promising complete gender equity may result in a limited impact on the lives of most people. The laws on the rights of domestic workers in Bolivia and Chile illustrate this scenario, seeing that despite Bolivia's legal framework being more egalitarian on paper than that of Chile, the execution by the Ministry of Labor is so flimsy that, in practice, Chile enforces those rights more consistently (Blofield and Haas, 2018).

Biased attitudes from executive agencies and courts represent another challenge to appropriate law implementation, such as judges who may downplay domestic violence grievances as less severe crimes, leading to the application of lenient sentences for offenders, as witnessed in Greece (Blofield and Haas, 2018).

Policy outcomes, denoting the consequences of the policy-making process, lie beyond the direct control of policymakers and are subject to the influence of diverse factors, among them government policies (Blofield and Haas, 2018). For instance, in the 1990s, Sweden and the United States presented a notable disparity in poverty rates among solo mothers with paid work despite both countries exhibiting comparable employment rates. Variations in government policies can elucidate this discrepancy. Sweden recorded a mere 4.0% of impoverished solo mothers, whereas the United States reported a substantially higher figure of 43.0% in the same indicator (Kilkey and Bradshaw, 1999). In the same way, different family and child-care policies in Denmark and Germany, two countries with similar gross domestic products in 1995, resulted in Denmark reaching a 60.0% rate of mothers with two or more children under twelve years old in full-time employment in contrast to only 19.0% in Germany (Esping-Andersen, 2002).

These instances suggest that the effective implementation of policies, encompassing both their outputs and outcomes, is contingent upon the political endeavours of governments and policymakers, coupled with their ongoing vigilance throughout the iterative processes inherent in the policy cycle. Rigorous monitoring and evaluation of the results attained by policies are imperative to ensure their alignment with the initially formulated objectives and their capacity to induce the anticipated changes in societal behaviour.

The efficacy of laws aimed at combatting gender-based price discrimination hinges on the availability of essential resources such as infrastructure, budgetary allocations, and qualified personnel for enforcement. Furthermore, educational and awareness-raising initiatives undertaken by consumers and providers of products and services assume a pivotal role in facilitating this broader societal transformation. As highlighted by the OECD (2014), transformations like gender equality, which demand cultural changes, usually implicate throughout generations plans, which must not be given as a pretext not to take action or postpone policy actions and solutions.

After a comprehensive review of the existing literature, the subsequent section enunciates the hypotheses that underpin this research.

1.3. Research Hypotheses

The exposition of theoretical and empirical research on gender pricing and themes that help explain this phenomenon - as explored in this chapter - paved the way to support the construction of a system of hypotheses guiding the research that aims to account for the patterns of implementation and evaluation of public policies adopted by California and New York City in the 1990s. The ensuing research hypotheses seek to ascertain the impact (or lack thereof) of implementing public policies in combating gender-based price discrimination.

Hypothesis 1 (H1): Given the pervasive gender inequality ingrained in society, exemplified in this research by gender-based price discrimination, and drawing upon empirical findings delineated in the preliminary investigation presented in this chapter, *it expects that the implementation of public policies, such as legislative measures, play a pivotal role in reducing the price differentials between women and men for services like haircuts*. This means that legislative intervention can potentially engender a statistically significant decrease in gender-based price disparities compared to regions lacking specific legal instruments to address this issue.

Hypothesis 2 (H2): *The legislative measures implemented in California and New York City to address gender-based price discrimination contribute to a change in the pricing policies adopted by service providers. These strategies tend to shift towards criteria unrelated to gender, such as time, complexity, and the cost of products used in service provision*. While the efficacy of these laws may undergo ongoing evaluation for refinement, a public policy explicitly addressing the pink tax is crucial for maintaining its visibility on the political agenda and raising awareness in society.

The succeeding chapter not only delineates instances of gender-based price discrimination gleaned from research conducted beyond the boundaries of academia but also operates as a showcase for a brief empirical investigation I undertook. This empirical study expands the body of evidence concerning the pink tax, thereby substantiating the pertinence of the research proposed in this dissertation.

2. A BRIEF EMPIRICAL STUDY FOR SETTING THE SCENE

As referred to in Chapter 1, the pink tax is one of the ways that gender discrimination harms women (Yazıcıoğlu, 2018). This term is becoming more well-known and commented on, especially in women's rights groups. Social media, newspapers and YouTube[13] videos are examples of where the pink tax is widely spread (Yazıcıoğlu, 2018). Firstly, by providing examples of research carried out in several countries investigating the pink tax and showing evidence of this phenomenon, this chapter aims to enrich the debate on the extent of the impact of gender-based price discrimination on women and men. Although women are the most affected, men also tend to pay more in less frequent cases and a smaller number of product categories. Secondly, some legislative instruments are briefly presented in order to give the current panorama on public policy action to curb the pink tax. As the core of this doctoral thesis is an in-depth assessment of two of the most relevant laws that combat the pink tax, the California and New York City legislation, this chapter is intended to briefly introduce these laws, as they will be scrutinised in specific chapters afterwards. Finally, as the most relevant part of this chapter, the results of a brief empirical study analysing the price structure of selected product and service categories based on primary data are presented and discussed. The main objective of this study was to ascertain the behaviour of gender-based price discrimination in three countries lacking policies to address this type of discrimination. The results of this introductory study produced evidence for the importance of addressing the pink tax within the political science field.

2.1. Evidence of Pink Tax

The existing literature on the topic denotes divergences in the scientific community on pink taxes. Some studies corroborate the existence of gender-based

[13] For instance, TEDx Barcelona Women. "The Pink Tax; el impuesto femenino | Gemma Cernuda | TEDxBarcelonaWomen." YouTube, July 30, 2015. https://youtu.be/8SkxYV-oTB8?si=gmPRm4rWKiSijPIS; TEDx Wilmington Live. "Pink Tax and the BS in Beauty Standards | Dr. Felicia Clark | TEDxWilmingtonLive." YouTube, June 14, 2018. https://youtu.be/OsW6lwj20II?si=1z1kwYjJKeq2yDVC. The Daily Show. "How the Pink Tax Is Ripping Off Women | The Daily Show." YouTube, April 4, 2021. https://youtu.be/ASWIzexvUTk?si=1RlmqU2dCkf5JFet.

price discrimination (Duesterhaus et al., 2011; Harvard Law Review, 1996; Jacobsen, 2018; Mascia and Rossi, 2017; Salman and El Ayoubi, 2019); on the other hand, others cast doubts on the topic (Brand and Gross, 2020; GAO, 2018; Manzano-Antón et al., 2018; Moshary et al., 2021). This dissonance reflects what occurs in the market when companies argue that the price differentiation is based on the variation of the manufacturing or services provided. Despite that, they do not disclose their production process or enlighten which step or steps of the service providing justify different prices based on the gender of customers (Harvard Law Review, 1996; Jacobsen, 2018; Manzano-Antón et al., 2018). Furthermore, former literature on the pink tax strives to prove whether gender-based pricing exists or is market self-regulation (Brand and Gross, 2020; Duesterhaus, 2011; Manzano-Antón et al., 2018; Moshary et al., 2021) or focus on theoretical or legislative analysis (Jacobsen, 2018; Yazıcıoğlu, 2018). Hence, doing research that sheds light on public policies against pink taxes makes sense.

Most of the literature indicates the United States is ahead on this issue since it is the only country where some states already have laws targeting to tackle the pink taxes of some categories of services and products (Crawford and Spivack, 2017; NYC-DCA, 2015; Harvard Law Review, 1996; Jacobsen, 2018; New York State, 2020). In addition to the existing laws addressing pink taxes in California, New York State, and New York City, two nationwide bills have been introduced in Congress to address this issue. The first bill, H.R.5686 - Pink Tax Repeal Act,[14] was introduced in 2016. The second bill, H.R.3853 - Pink Tax Repeal Act,[15] was introduced in 2021. Jackie Speier, responsible for introducing the bill in California in 1994 and 1995, also sponsored both national bills. However, these bills have yet to be voted on or enacted by Congress.

Pink taxes could be classified into two categories grounded on existing studies and literature on this matter:[16] (i) Pink tax on consumption and (ii) Pink tax on trade. The first group is related to daily shopping, like products for personal care (e.g. razors, deodorant, shower gel, shampoo, perfume) or retail services, such as haircutting,

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[14] "H.R.5686 - Pink Tax Repeal Act," Congress.gov, accessed April 4, 2024, https://www.congress.gov/bill/114th-congress/house-bill/5686.

[15] "H.R.3853 - Pink Tax Repeal Act," Congress.gov, accessed April 4, 2024. https://www.congress.gov/bill/117th-congress/house-bill/3853?s=1&r=8.

[16] I proposed these pink tax categories based on the pertinent literature concerning the pink taxes.

clothes cleaning, and used car dealers. Indeed, it is not a real tax on goods but represents - intentional or not - an additional cost over products and services targeted mainly at women (Jacobsen, 2018; Manzano-Antón et al., 2018; Martin, 2021; de la Fuente et al., 2016; Wakeman, 2020; Yazıcıoğlu, 2018).

The second type links to the financial sphere, precisely the tax burden on wares, representing a direct bias of the fiscal system (Betz et al., 2020; de la Fuente et al., 2016). It affects essential goods (e.g. tampons, sanitary pads, and diapers), which lawmakers are prone to classify as luxury goods. Consequently, they are VAT (Value-Added Tax) charged, even though they are products that burden more on women's consumption budget, who, on average, earn less than men (Hunter, 2016; de la Fuente et al., 2016). Gender-based price discrimination can also strike imported commodities such as apparel accessories (Betz et al., 2020).

There is another way of gender-based fiscal discrimination, even though it can not be classified as a pink tax: the countries' income and capital gains tax system, whose logic - as designed - typically burden women, whether married or single, with or without children (de la Fuente et al., 2016). The tax system is backwards and does not encompass diverse family backgrounds, such as single-parent families or women as the primary breadwinner. De la Fuente et al. (2016) name this mode of gender-based fiscal discrimination as an indirect bias.

The succeeding two sections will enumerate examples of the two types of pink taxes found by other authors in different countries.

2.1.1. Pink tax on consumption

Most multidisciplinary academic literature, from fields such as Marketing, Law, Psychology, Social Sciences, Design, and Economics, primarily focussed on the pink taxes' consumption perspective. Moreover, various studies and reports commissioned by government agencies and women's rights organisations worldwide have also addressed the issue of gender-based price discrimination. Henceforth, findings from those surveys and literature in several countries scrutinising the pink taxes on consumption are presented.

Two surveys by ParseHub in **Canada** showed that women paid 43.0% more than men in 2016 and about 50.0% in 2021 for personal care products, comprising deodorant and antiperspirant; razors; shaving creams and lotions; soaps and body wash; and hair care (CBC News, 2016; Jesmer and Leger, 2021). The first study, in 2016, analysed 3,191 personal care product prices from popular Canadian retailers like Walmart and Shoppers Drug Mart, whereas more than 1,000 products went back to scrutiny in 2021. Further visible price differences, ParseHub also found disguised price disparities based on the price per 100 grams of products, such as deodorants. In other words, prices were identical for feminine and masculine deodorants; however, feminine canisters contained fewer ounces of deodorant than their masculine counterparts, resulting in higher costs for women. The price difference per 100 grams of deodorants reached 34.0% in 2021.

In 2017, a study conducted in **Brazil** by students from the Master in Consumer Behaviour course at ESPM (College of Advertising and Marketing) verified that, on average, women pay 12.3% more than men for similar products (Portal Jornalismo ESPM, 2021). The categories analysed included apparel (baby, child and adult segments), personal care, services, food, and toys. Although women represent almost 65.0% of consumers in retail in Brazil, which would expect a more competitive price for women since the high demand reflected in high-scale production and consequent optimisation of costs and values, ESPM findings demonstrated that **women paid more than men in all categories**: 17.0% for adult garments, 23.0% for baby clothing, 4.0% for personal care products, 27.0% for haircuts, and 26.0% for toys.

In **Germany**, a study commissioned by the FADA (Federal Anti-Discrimination Agency) in 2017 demonstrated that in 85.0% of 1,682 products examined, including toys, clothes for adults and children, and personal care products, there is no significant difference in prices between women and men (FADA, 2017). However, about 3.7% of the retail products scrutinised revealed variations in pricing, from which, in 2.3% of instances, women incurred higher costs for the female variant of the same product than their male counterparts. Women could pay for a pink pack of four razor blade refills, with a price difference of 15.4% compared to the blue version. A Disney space hopper branded with the princesses from Frozen cost 12.7% more than Cars targeted at boys.

The price discrepancy rose to 59.0% regarding the four service categories analysed: hairdressing, dry cleaning, cosmetic facial treatment, and tailoring. Three hundred eighty-one services were audited, and the frequency of women faced higher prices than men was 50.0%; otherwise, identical situations occurred in only 9.0% of male instances. FADA's survey showed that 32.0% of the dry cleaners had different flat rates for men's shirts and women's blouses and that women paid an average of 1.80€ more for dry cleaning blouses than men for shirts. Additionally, 89.0% of the hairdressers offered different rates for the same short haircuts for women and men, representing an average surplus of 12.50€ for women compared to men.

In October 2014, the collective Georgette Sand in **France**, which defends the equality of rights between women and men in that country, launched a petition called *Monoprix: Stop more expensive products for women! #Womantax*. The action required Monoprix, one of the principal chains of supermarkets in France, to equalise prices for its products and the other brands distributed further to specify on the labels the value of the male or female version of the product when the women and men departments were differentiated (Georgette Sand Collective, 2014). Based on market research in the Monoprix supermarket chain, Georgette Sand discovered that women's targeted products were more expensive than men's: 111.8% more for one disposable razor, 20.0% more per litre of shaving gel, 65.4% for a short haircut, and 2.5% per litre of roll-on deodorant.

Georgette Sand's petition achieved nearly 50,000 signatories, inspiring the French government to lead an in-depth study on gender price discrepancies in the country (Georgette Sand Collective, 2015). Pascale Boistard, Secretary of State for Women's Rights, and Martine Pinville, Secretary of State for Consumer Affairs, were responsible for this task. The analysis centred on three categories of products: deodorant spray, disposable razors, and skin moisturisers, as well as three categories of services: locksmiths, car repair garages, and movers. Opposing Georgette Sand's findings, the final report of the French government survey published in December 2015 concluded that although price differences had been found between genders, they were not systematic (République Française, 2015). The collective disagreed with those conclusions, demanding that the government include two services left out of the consultation, hairdressing salons and dry cleaners, and gender-neutral shelves so consumers could compare product prices.

In 2019, a Statista analysis in France revealed that 74.0% of *eau de toilette* and perfumes were more expensive in feminine versions, against only 9.0% of the instances that were more expensive in men's versions.

In **Spain**, a study commissioned by MEP (Member of the European Parliament) Ernest Urtasun in 2016, named *La fiscalidad en España desde una perspectiva de Género* (de la Fuente et al., 2016), surveyed prices of five categories of products: toys, perfumes, razors, children's t-shirts, and adult's denim trousers. Data proceeded from three online stores for each group of products, such as El Corte Inglés, Toys 'R' Us, Mercadona, Sephora, and Levis. Price discrepancies were identified in all categories scrutinised, and in four of them, women tended to disburse more money than men, as referred to in Table 3. The only exception was children's t-shirts, in which boys' t-shirts cost almost 5.0% more than girls'. The survey also revealed that women tended to be overcharged more frequently in three of the five categories analysed, with eau de cologne and razors as the most prominent detractors in 70.0% and 67.0% of instances, respectively. Men were more often overcharged in the garment categories: children's t-shirts and adult denim trousers, with 43.0% of instances.

Table 3 - Average price of selected products in Spain

Product	Man/Boy (€)	Woman/Girl (€)	% difference
Scooters, children's bicycles and tricycles	43,86	43,98	0,27%
Eau de cologne	42,21	55,77	32,13%
Children's T-shirts	18,75	17,88	-4,64%
Disposable razors	0,80	1,02	27,50%
Denim trousers	69,93	71,05	1,60%

Source: Made by the author based on data from de la Fuente et al. (2016).

In the **United States**, a field experiment revealed price differences based on customers' gender for repair car services when women were uninformed about the prices in effect in the market (Busse et al., 2017). In this scenario, women were overpriced than men. Otherwise, price dissimilarities disappeared when women demonstrated information on the cost of repair car services. Findings indicated that the initial price gaps occurred because service providers assumed women would accept higher prices than men and respond accordingly. In other words, gender stereotypes and biases influenced the providers' conduct, as exposed in Chapter 1. The experiment also demonstrated that shops were more willing and likely to concede a discount on the initial offer for women than men, both to well-informed and uninformed customers. Women were more prone to receiving a discount 11.0% more often than men in both situations (informed and uninformed).

The studies presented above provide information about gender-based price discrimination, even though some studies have not concluded that price differences occur systematically due to gender (e.g., France). As verified in the countries analysed in this section, women are consistently more harmed by price discrepancies than men, either regarding paying more or in the frequency of times they are overcharged, particularly in service categories. The subsequent section will present some research on pink tax in the fiscal background.

2.1.2. Pink tax on trade

The fiscal dimensions of pink taxes still need to be explored in the literature, notwithstanding a handful of studies on the subject. It is reasonable to assert that this subset of gender-based price discrimination finds its roots in the discourse about the taxation of menstrual products, commonly referred to as tampon taxes. Indeed, tampon taxes can be deemed a niche within the broader category of pink taxes, as they specifically pertain to levies imposed on menstrual hygiene products. The findings from two studies addressing the fiscal implications of pink taxes are presented below.

The pink tax related to fiscal issues includes tariffs imposed by the government on imported and exported goods, such as clothing items (Betz et al., 2020; Martin, 2021). Betz et al. (2020) compared roughly 200,000 pairs of tariff rates on men’s and women’s products in **167 countries** between 1995 and 2015 and discovered that, on average, imported goods aimed at women are taxed at 0.7% more than men’s. According to the authors, these tax discrepancies accumulate throughout the supply chain, considering the transactions of wholesalers and retailers, making up the background to give rise to the pink tax. Unintentionally or not, dissimilarities in importation can be considered gender-based governmental discrimination (Betz et al., 2020). Insofar as legislatures are responsible for taxation in most democracies, one proposal includes ensuring more women in political power positions, which could mitigate this penalty. Betz et al. (2020) study findings indicated that in democratic countries, equal representation of women and men would reduce the annual tax penalty on women by an average of $324 million per country, the equivalent of $15 billion across countries.

In **Spain**, the study mentioned in the previous section identified several indirect gender biases in the Spanish tax system and one direct bias. Indirect gender biases refer to three prominent circumstances: (i) the proportionate higher tax burden that falls on women, either because they receive lower salaries than their male counterparts (gender pay gap) or because they form most single-parent homes; (ii) the fact that tax systems do not consider the existence of social gender norms, which have as a consequence a higher burden, through VAT, on women; and (iii) by disregarding gender roles, tax systems tend to reproduce social gender norms and thus perpetuate inequality between women and men. Taxes on incomes, for example, are prone to reinforce a traditional family model, constituted of a breadwinner man (the only one or the main) and a dependent and caregiver woman, impacting disproportionately often women's incomes. In turn, direct bias includes feminine personal care products like sanitary towels and tampons or related to caring roles, such as baby diapers. Those products are commonly classified as unessential, resulting in a higher tax rate and directly affecting women's expenses.

Despite being nascent, studies addressing fiscal systems and their association with gender-based price discrimination indicate that government policies, such as import and consumption taxes like VAT, contribute to gender-based price discrimination. Governments should reassess and modernise their tax systems, often disproportionately burdening women. Restructuring the tax system can potentially mitigate the tendency for women to pay more for similar products and services than men.

After discussing the evidence on pink taxes in Western countries in this first section, the second part of this chapter will explore potential regulations pertinent to pink taxes in Europe and the United States. This dissertation examines the impact of public policies addressing the pink tax, which will be thoroughly investigated in Chapters 4 and 5.

2.2. Regulation of Pink Tax

After the previous section provided evidence of gender-based price discrimination, this section intends to introduce a handful of legal instruments that regulate gender-based price discrimination in the Western world.

In **Europe**, regardless of the studies indicating discrimination of prices associated with gender, the current legal instruments have a generalist character, in most cases encompassing other identity characteristics along with gender (e.g. age, ethnicity, colour, religion, nationality). In this way, no policy is explicitly oriented toward the pink tax. Although an intersectional approach is pertinent, it is equally essential to recognise the extent of gender, categorising humanity into two large groups - male and female - to which every other characteristic joins or derives.

For instance, in the European Union (EU), the European Commission (EC), through the Council Directive 2004/113/EC, regulates the principles of gender equality concerning access to goods and services (EC, 2004; Manzano-Antón et al., 2018). This directive aims to combat direct and indirect discrimination based on sex in access and supply to goods and services "with a view to putting into effect in the Member States the principle of equal treatment between men and women" (EC, 2004). The directive distinguishes between direct and indirect discrimination. The first is configured as when one person receives a different treatment because of her/his sex than another person of the opposite sex (EC, 2004). On the other hand, indirect discrimination is described as follows: "where an apparently neutral provision, criterion or to practise would put persons of one sex at a particular disadvantage compared with persons of the other sex" (EC, 2004). The directive does not allude directly to gender-based price discrimination in access to goods and services. However, article 5 mentions that there should be **no price differentiation due to sex**, in any case, regarding the **provision of insurance and other financial services** (EC, 2004).

In 2011, the EU's Court of Justice expressly prohibited the distinction of prices in insurance premiums for women and men once sex discrimination is not compatible with the EU's Charter of Fundamental Rights. We can read the following in the directive: "The Directive should apply only to insurance and pensions which are private, voluntary and separate from the employment relationship." Starting in 2012, insurance companies in the 27 Member States of the EU must charge the same price to women and men for the same insurance products without disparity owing to sex. The change is valid for new contracts for insurance products, including car insurance, life insurance and annuities (EC, 2012). Price differences are authorised if they rest on other characteristics but sex, such as driving behaviour for car insurance, and risk factors (e.g. previous health problems, smoking, not practising exercise, high alcohol consumption) for life insurance (EC, 2012).

Given those mentioned above, it is proper to affirm that the EU is already considering gender-based price discrimination, albeit in only one segment of services. Indeed, there needs to be a broad debate on the extent of gender-based price discrimination. Nonetheless, Europe has already started discussing tax exemption for feminine hygiene products, the so-called "tampon taxes." **Scotland**, for example, announced in 2020 the approval of the bill that will make free tampons and sanitary towels available in public places and is a pioneer in ratifying this type of measure (Miguel, 2020; Reuters and Público, 2020). In 2019, **Germany** declared it would lower taxes on tampons, menstrual pads, and other period products. The VAT applied on these products was 19% until 2019, but since January 1, 2020, the VAT applied has been 7% (Koschyk, 2019).

In the **United States**, deliberation on gender-based pricing dates back to the 1990s, when California Assemblywoman Jackie Speier introduced the *Gender Tax Repeal Act*. This law was endorsed in 1995, making California the first state in the United States to enact a law prohibiting the pink tax for services such as tailoring, haircutting, and laundering (JEC, 2016; Harvard Law Review, 1996; California State, 1995). Likewise, New York City approved a similar legislation in 1998 (JEC, 2016;

NYC-DCA, 2015; Giuliani, 1998). As study objects of this research, those two lawmaking will be scrutinised in the last four chapters.

The State of Massachusetts has prohibited the price discrimination of cosmetology services based on gender since 1994, as described in the Massachusetts Public Accommodations Act (JEC, 2016; Massachusetts, 1994). In 1997, Miami-Dade County, Florida, also enacted an ordinance prohibiting gender-based prices for laundry and dry-cleaning services (Miami-Dade, 1997a, 1997b).

Other states in the United States were undertaking legislative initiatives to combat gender-based pricing discrepancies, including Vermont, Pennsylvania, South Dakota, Connecticut, Florida, Georgia, Illinois, New Hampshire, New York, Rhode Island, and West Virginia (Jacobsen, 2018). Among these, New York is a notable success case, having successfully enacted comprehensive legislation in 2020 to combat gender-based pricing differentials. This legislative milestone positioned New York as a new trailblazer since its law encompasses both service and goods gender pricing (New York State, 2020).

In 2016, gender-based pricing was addressed at the federal level, spearheaded by Congressional Representative Jackie Speier (Democratic Party, California) and other legislators. As outlined in the preceding section, two bills have been introduced at the national level for consideration. The first bill, H.R.5686 - Pink Tax Repeal Act, was introduced in 2016, followed by the second bill, H.R.3853 - Pink Tax Repeal Act, introduced in 2021. These bills propose to outlaw the practice of charging different prices to women and men for substantially similar products and services nationally. The second bill is still awaiting congressional approval via a poll (Congress, 2016; JEC, 2016).

The United States is a unique case in its proactive efforts to combat gender-based price discrimination through comprehensive public policies. Moreover, the debate surrounding the pink tax in the United States precedes and surpasses that of other nations. While the earliest studies and legislative actions addressing pink taxes date back to the 1990s in the United States, the EU established the first legal framework in the 2000s, focusing narrowly on insurance service pricing. The EU's approach has been intersectional, overlooking the relevance of the gender dimension, which diverges from addressing other forms of bias. Despite the growing recognition of the pink tax's existence in numerous countries, comparable regulations explicitly targeting the pink tax have yet to be identified beyond the United States and the EU.

The following section seeks to evaluate the occurrence of gender-based price discrimination by conducting a brief analysis of current pricing in selected categories of products and services in three chosen countries, substantiated and justified appropriately.

2.3. Collecting Evidence on Pink Tax - A Brief Study

This section examines the pricing structures of some of the most analysed product and service categories in the literature, aiming to investigate the existence of pink taxes in three distinct countries using primary data. It constitutes an introductory exploration exercise designed to discern potential gender-based price differentials. It is essential to underscore that this exercise does not anticipate definitive findings but serves as an illustrative means to elucidate the manifestation of pink taxes in scenarios lacking public policies addressing gender pricing.

2.3.1. Rationale

The selection of **Portugal**, **Sweden**, and the **United States** for this investigation serves as a representative sample aimed at elucidating potential variations in pricing based on the gender of consumers across diverse national contexts. The rationale underpinning the choice of these countries is expounded upon below:

- *Portugal*: In 2021, Portugal appears at the 15th position among the 27 Member States in the EU in the ranking of GEI - Gender Equality Index (EIGE, 2021).[17] Since the beginning of the GEI monitoring in 2010, this country has been improving its performance, raising 8.5 scores. In 2010, Portugal figured in the 19th position, occupying the current 15th position from 2017.

[17] This index has been measured by EIGE - European Institute for Gender Equality since 2010. The last report is available online at: https://eige.europa.eu/gender-equality-index/2023.

In the SDG Gender Index 2022, Portugal rises to the 23rd position among 144 countries from all continents. Thus, Portugal figures in this experiment as a medium country regarding gender equality accomplishments.

- *Sweden*: Since 2010, Sweden has been in the first rank of GEI (EIGE, 2021), with an average difference of 6 points from Denmark, which is in second place. In the SDG Gender Index 2022 (Equal Measures 2030, 2022), Sweden ranks second, and Denmark first. The Scandinavian countries are acknowledged for their gender equality success. Therefore, Sweden represents the excellence of rankings in gender equality.
- *The United States:* According to SDG Gender Equality 2022 (Equal Measures 2030, 2022), the United States is ranked 38th among 144 countries. As three units of this country are objects of study in this work (namely New York City and State and California State) and pink taxes are part of the political agenda there, it makes sense to look at the bigger picture in the United States before narrowing the analysis. Concerning the price collection of services, the data from the United States were split into two branches:
    - Nevada: According to a WalletHub report for 2021 — which encompasses education, health, and workplace environment data — Nevada is the best state in the United States for women's equality. Nevada State represents first-rate gender equality in a medium country in these rights, the United States.
    - Utah: Like Nevada State, Utah is in this analysis because of the WalletHub report 2021. Nonetheless, Utah represents the opposite tail, the last rank of women's equality in the United States.

2.3.2. Methodology

The price gathering of the chosen categories of products and services was online. The types of products and services were selected based on those most appearing in the literature on pink taxes: (i) The product group comprises four categories: **deodorant, razor, shampoo, and shower gel**; and (ii) Services include only the **haircut** category. The data was collected using Instant Data Scraper, a free web scraper tool on retailers' websites in the mentioned countries. The prices of the chosen service - haircut - were collected manually on the service providers' websites, seeing that they were few. All prices, both products and services, were informed in Euros.

Regarding the **products**, the data collection came from the websites of two retailers from each country, except in the United States, where the source was one big retailer. The retailers' chains chosen were City Gross[18] and ICA[19] in Sweden, Continente[20] and Pingo Doce[21] in Portugal, and Walmart[22] in the United States. The number of items gathered varies among the countries, consonant with the availability on the retailers' websites. Table 4 depicts the distribution of products per country. Altogether, the prices of 2,993 items were scrutinised in the four categories. The characteristics of products that have been scraped from retailers' websites were Product URL, Product Name/Product Description, Packaging quantity, and Price per quantity. Data gathering occurred on April 17, 2022.[23]

Table 4 - Number of items collected per country

	Number of items				
Country	Deodorant	Razor	Shampoo	Shower gel	Total Country
Portugal	381	101	538	303	**1323**
Sweden	161	42	165	177	**545**
United States	411	126	366	222	**1125**
Total Product	**953**	**269**	**1069**	**702**	**2993**

Source: Made by the author.

All products are classified by gender: Female, Male or Unisex. This sorting took into account the words in the description or in the name of the product (e.g. "a great deodorant for **everyone**"; "An irresistible smelling **men's** deodorant"; "this Antiperspirant Deodorant allows you to wear that **little black dress** with confidence"; "**Lady** Speed Stick"). Some products are explicit or acknowledged by the public as their

[18] City Gross website: https://www.citygross.se/.

[19] ICA Supermarket website: https://www.ica.se/handla/ica-supermarket-parken-id_01066/.

[20] Continente website: https://www.continente.pt/.

[21] Pingo Doce website: https://mercadao.pt/store/pingo-doce.

[22] Walmart website: https://www.walmart.com/.

[23] Because the web scraper tool used automatically collects data, the data-collecting process was quick, and the prices of more than 5,000 products on the retailers' websites could be collected in one day.

gender target, but even when this is not evident, elements from their publicity, name, scent, or packaging drop a hint.

The products were also assorted by the quantity held in the packaging since it was the gauge used to standardise the price in a litre (deodorant, shampoo and shower gel) or pieces (razor). Afterwards, the cost per litre or unit of the products was determined. Litre was used to compare the price average regarding the products' target gender.

For each subcategory of products, some specific criteria were settled, as described below:

- <u>Deodorant</u>: Items defined as *body spray*, *body mist*, *perfume,* or *clinical* were excluded. Deodorants that contained the term *clinical* in their description or name were disregarded because they targeted a specific audience, persons with sweat excess problems, which was different from the purpose of this analysis. Moreover, these products tend to be more expensive.
- <u>Razor</u>: Articles containing refills/cartridges were not included (described in the packaging as *razor blades*, *refill blades,* or *razor blade cartridges*). Thus, packaging must have at least a razor handle/disposable razor item to be part of the database. Also, were dismissed electric or battery shavers or trimmers and shaving care products (e.g., shave cream, shave gel, shave foam, aftershave, removal body cream).
- <u>Shampoo</u>: Items with the word *clinical* in their name or description were ignored because these are products aimed at people with dermatological scalp disorders—a specific audience—and, therefore, tend to be more expensive and not used by everyone.
- <u>Shower gel</u>: Exfoliating products and goods aimed at people affected by psoriasis or other epidermic conditions were excluded.

Two hair salons in each country were selected for the **service** category haircuts, whose prices were collected from their websites for feminine and masculine haircuts. The criteria for choosing the hair salons were (i) to provide the service of women's and men's haircuts and (ii) to make the prices available publicly on the website. The hair salons chosen for the analysis were: (i) Cidália Cabeleireiros[24] and Sanjam Cabeleireiros,[25] in Portugal, two hair salon chains present in many cities over the country; (ii) Salong Weiss[26] and Petz Frisör,[27] in Sweden, both located in Stockholm; and (iii) The Parlor Salon[28] and Hue Salon and Spa,[29] based in Las Vegas, in Nevada State, and Mid City Salon[30] and La Belle Vie Salon & Spa,[31] in Utah State. The data gathering occurred on two different days, on June 5 and 19, 2022.

2.3.3. Discussion

Hereupon, the prices of goods and services collected are depicted and analysed from the perspective of gender-based price discrimination. First will be depicted data and analysis of product prices in the three countries object of this analysis. Next, follow the data and analysis of haircut service prices.

2.3.3.1. Product analysis

In **Portugal**, a total of 1,323 prices of items were collected and distributed in the four categories settled, as shown in Table 5. The data sample proportions reckon 68.0% of feminine products, 26.0% of masculine products and 6.0% of unisex products. Findings indicated that, on average, women pay 7.0% less than men in the four categories of products, an unexpected result since usually women tend to pay more than men for similar products.

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[24] Prices available at: https://www.cidalia-cabeleireiros.com/pt/tabela-de-precos.

[25] Prices available at: https://sanjam.pt/servicos/.

[26] Prices available at: https://salongweiss.se/.

[27] Prices available at: http://petzfrisor.com/?page_id=78.

[28] Prices available at: https://theparlorlv.com/services/cut-style/.

[29] Prices available at: http://www.huesalonandspa.com/hair-services.

[30] Prices available at: https://www.midcitysalon.com/services.

[31] Prices available at: https://www.fresha.com/a/la-belle-vie-salon-and-spa-pleasant-grove-145-south-pleasant-grove-boulevard-2o79r2ws/booking?menu=true.

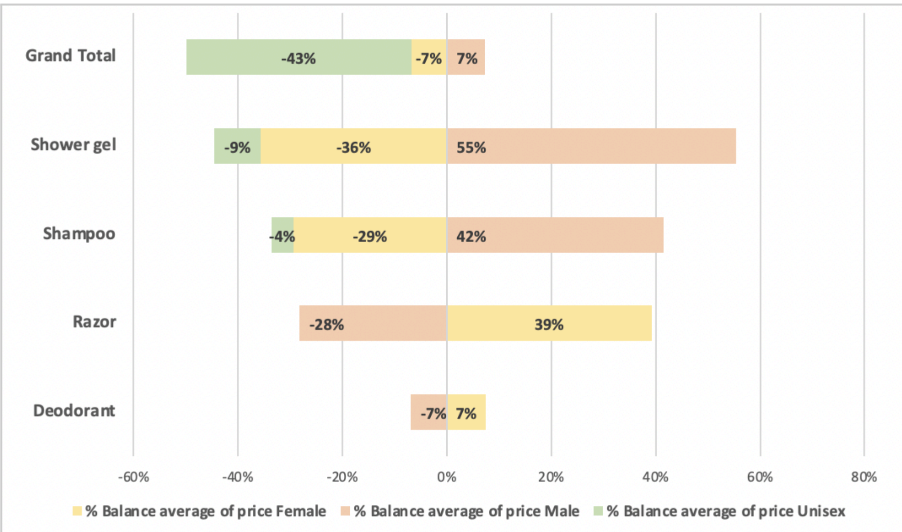
Table 5 - Product prices in Portugal

Product category	Female				Male				Unisex				Total	
	Average of Price (€/litre)	% Average of price	% Balance average of price	Count of Gender target	Average of Price (€/litre)	% Average of price	% Balance average of price	Count of Gender target	Average of Price (€/litre)	% Average of price	% Balance average of price	Count of Gender target	Average of Price (€/litre)	Count of Gender target
Deodorant	€52,92	107%	7%	210	€49,27	93%	-7%	171					€51,28	381
Razor	€2,75	139%	39%	37	€1,98	72%	-28%	64					€2,26	101
Shampoo	€14,36	71%	-29%	440	€20,32	142%	42%	43	€14,18	96%	-4%	55	€14,82	538
Shower gel	€7,52	64%	-36%	213	€11,68	155%	55%	69	€7,73	91%	-9%	21	€8,48	303
Grand Total	€19,39	93%	-7%	900	€20,81	107%	7%	347	€10,95	57%	-43%	76	€19,21	1323

Source: Own dataset.

As noted in the literature on pink taxes, and therefore expected, razors are the product category in which women are liable to pay more. On average, these products targeting women cost 39.0% more than those targeting men. The other category, also much mentioned in the literature and that appears in the Portuguese market, is deodorants, in which women tend to pay 7.0% more than men. In that order, shampoo and shower gel are the categories in which men are prone to pay 42.0% and 55.0% more than women. Items marketed as unisex, aiming at both women and men, present versions only in shampoo and shower gel sections and tend to be 43.0% cheaper than products specifically directed for women or men. Portugal's outcomes represent an outlier compared to the other countries analysed. Figure 4 illustrates the differences in prices found in each category by sex.

Figure 4 - Difference in prices between women and men in Portugal (%)



Source: Own dataset.

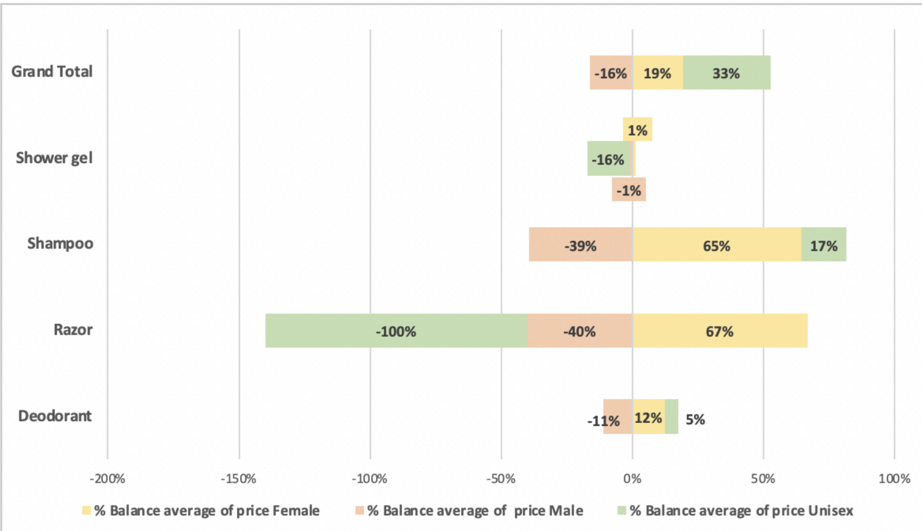
In **Sweden**, 545 item prices were collected, 67.5% feminine products, 28.1% masculine products and 4.4% unisex products, as demonstrated in Table 6. In this country, women pay around 19.0% more than men in the four categories analysed, whereas men bear 16.0% less than women. As a nation considered more egalitarian in gender issues, these results are even more surprising because unisex products are more expensive at 33.0% than the average price. As in Portugal, the razor is the class with the most remarkable price difference (67.0%) compared to men (-40.0%). The shampoo comes in second place with a median dissimilarity of 65% more for women, whilst men pay 39% less for comparable items. The more surprising in Sweden is that all overburden falls on women, given that in the four product groups, the difference is higher for women, as shown in Figure 5.

Table 6 - Product prices in Sweden

	Female				Male				Unisex				Total	
Product category	Average of price (€/litre)	% Average of price	% Balance average of price	Count of Gender target	Average of price (€/litre)	% Average of price	% Balance average of price	Count of Gender target	Average of price (€/litre)	% Average of price	% Balance average of price	Count of Gender target	Average of price (€/litre)	Count of Gender target
Deodorant	€51,05	112%	12%	88	€45,43	89%	-11%	71	€51,14	105%	5%	2	€48,57	161
Razor	€4,21	167%	67%	20	€2,52	60%	-40%	22		0%	-100%		€3,33	42
Shampoo	€12,39	165%	65%	145	€7,53	61%	-39%	7	€14,45	117%	17%	13	€12,35	165
Shower gel	€8,35	101%	1%	115	€8,25	99%	-1%	53	€6,93	84%	-16%	9	€8,25	177
Grand Total	€19,00	119%	19%	368	€15,93	84%	-16%	153	€24,17	133%	33%	24	€18,12	545

Source: Own dataset.

Figure 5 - Difference in prices between women and men in Sweden (%)



Source: Own dataset.

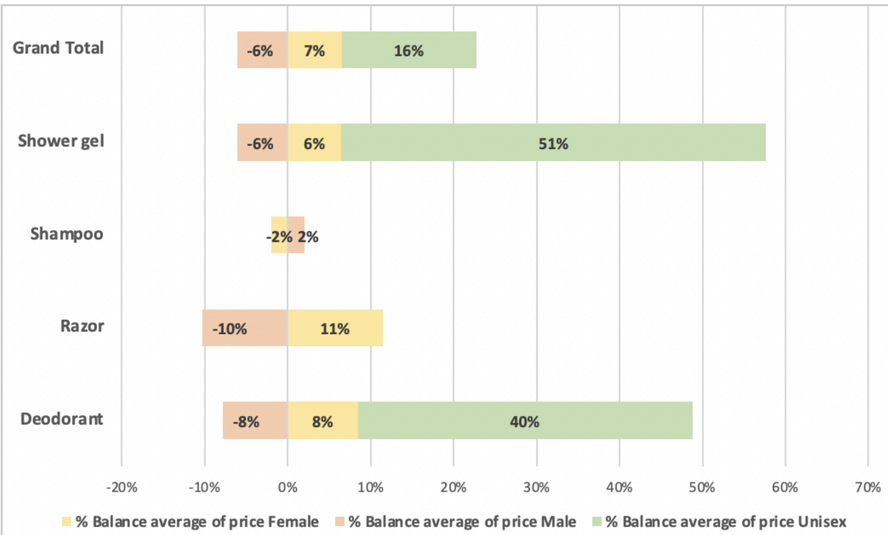
In the **United States**, 1,125 item prices were gathered, with 59.4% of feminine products, 36.6% of masculine products and 4.0% of unisex products. Women pay about 7.0% more than men in the four categories, whilst men pay 6.0% less than women, and unisex products cost 16.0% more than the total average, as demonstrated in Table 7. In three of four product groups, women pay more than men - deodorant, razor and shower gel - and men are overburdened by 2.0% on average in shampoo. The percentage difference is lower in all categories in the United States compared to Portugal and Sweden. Razor is the product with more variance between women and men (11.0%), followed by deodorant (8.0%). Figure 6 presents the dissimilarities found in all categories. Deodorant and shower gel are the categories that have unisex items. It is easily identifiable because the product description is aimed at women and men in this country or contains the word *unisex* on the packaging.

Table 7 - Product prices in the United States

Product category	Female				Male				Unisex				Total	
	Average of Price (€/litre)	% Average of price	% Balance average of price	Count of Gender target	Average of Price (€/litre)	% Average of price	% Balance average of price	Count of Gender target	Average of Price (€/litre)	% Average of price	% Balance average of price	Count of Gender target	Average of Price (€/litre)	Count of Gender target
Deodorant	€70,46	108%	8%	176	€64,97	92%	-8%	192	€99,55	140%	40%	43	€70,94	411
Razor	€2,47	111%	11%	61	€2,21	90%	-10%	65	€0,00			0	€2,33	126
Shampoo	€15,68	98%	-2%	298	€15,99	102%	2%	68	€0,00			0	€15,74	366
Shower gel	€11,25	106%	6%	133	€10,56	94%	-6%	87	€16,67	151%	51%	2	€11,03	222
Grand Total	€24,96	107%	7%	668	€23,43	94%	-6%	412	€29,05	116%	16%	45	€25,01	1125

Source: Own dataset.

Figure 6 - Difference in prices between women and men in the United States (%)



Source: Own dataset.

2.3.3.2. Services Analysis

Regarding the service category assessed in this exercise, the three countries exhibit dissimilar charges between women and men, affecting mainly women. Only one of the analysed hair salons presents prices according to the time wasted providing the service, although women continue to pay more than men proportionally. In the search process of hair salons, some hair salons in Sweden and the United States use the length of hair or the time to provide the service as attributes of pricing (e.g., Salong Inside[32] and Michael & Frisörerna,[33] in Sweden and HOTBOX Salon,[34] in the United States). However, in Sweden, it was unclear if this criterion was only for women's haircuts or equally valid for men's haircuts. Besides, other services beyond haircuts might be included, both in Sweden and the United States, and the measure would be out of tune with other hair salons. For these reasons, these establishments were disregarded.

As occurred to products, Portugal surprises again with the lower variance between women's and men's haircut prices (women pay 6% more than men). In turn, Nevada and Utah, in the United States, overburden women by 46% and 24%, respectively. Furthermore, Sweden appears to have a 14% overcharge on women. Portugal presents the lowest prices as well, and Sweden the highest. Table 8 and Figure 7 depict the costs and percentage differences per hair salon and country.

[32] Prices available at: https://salonginside.se/Klipp-Farg.html.

[33] Prices available at: https://www.michaelofrisorerna.se/priser/.

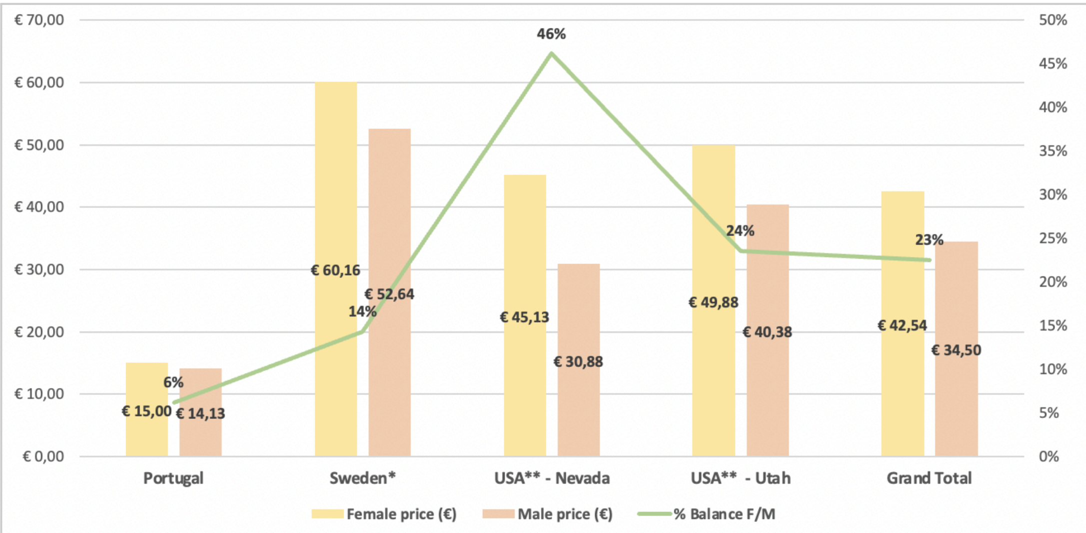
[34] Prices available at: https://www.hotboxsalon.com/.

Table 8 - Haircut's prices[35]

Haircut	Female price (€)	Male price (€)	% Female/ Male	% Balance F/M
Portugal	**€15,00**	**€14,13**	**106%**	**6%**
Cidália Cabeleireiros	€14,00	€13,50	104%	4%
Sanjam Cabeleireiros	€16,00	€14,75	108%	8%
Sweden*	**€60,16**	**€52,64**	**114%**	**14%**
Salong Weiss	€55,46	€48,88	113%	13%
Petz Frisör	€64,86	€56,40	115%	15%
USA - Nevada**	**€45,13**	**€30,88**	**146%**	**46%**
The Parlor Salon	€42,75	€28,50	150%	50%
Hue Salon & Spa	€47,50	€33,25	143%	43%
USA - Utah**	**€49,88**	**€40,38**	**124%**	**24%**
Mid City Salon	€57,00	€42,75	133%	33%
La Belle Vie Salon & Spa***	€42,75	€38,00	113%	13%
Grand Total	**€42,54**	**€34,50**	**123%**	**23%**

Source: Own dataset.

Figure 7 - Difference in prices of women's and men's haircuts (%)



Source: Own dataset.

2.4. Conclusions

This chapter aims to present previous studies conducted by different institutions in several countries to ascertain how the pink tax is addressed. Although existing studies are incipient, their findings indicated that gender-based pricing occurs and hampers progress towards gender equality. In addition to receiving, on average,

[35] * Exchange rate Sweden on June 19, 2022: 1 SEK (Swedish Krona) = €0,094.
** Exchange rate United States on June 19, 2022: $1 (Dollar) = €0,95.
*** La Belle Vie Salon & Spa informs prices per hour of work. Therefore the author had to calculate the men's haircut for 1 hour, seeing that the women's haircut price is shown based on 1 hour of service on the website.

lower salaries than male counterparts, women are prone to pay more for products and services. Gender stereotypes are profoundly intertwined with the pink tax overcharge. They can be observed in service providers' behaviour when negotiating prices with customers, who assume that women are indifferent and accept higher prices (Busse et al., 2017).

Existing legislation is concentrated in the United States, where robust lawmaking is enforced, standing out in California's and New York City's. The two laws from the two cities were both enacted in the 1990s and are the primary study objective of this research; they will be scrutinised in the last four chapters, providing cues to draw conclusions on the effectiveness of public policies in mitigating and eliminating pink taxes. In Europe, the enforced legislation disregards the weight of the gender dimension on price discrimination. Except for the insurance services segment, which specifically mentions the prohibition of gender-based pricing, European regulations overlook the detrimental potential of gender pricing.

Lastly, the findings of a brief study were presented and discussed to ascertain whether the pink tax could be deemed a common phenomenon worldwide. Based on primary data from countries without legislative instruments curbing the pink tax, specifically Portugal, Sweden, and two states of the United States, findings demonstrated that gender pricing is a harmful market practice, disproportionately affecting women more than men both in overcharging and in frequency. These results will serve as comparison parameters for primary and secondary data analyses presented in the last two chapters of this research.

The next chapter will present the chosen methodological framework for guiding this research and explain in detail the dynamics of data handling.

3. METHODOLOGICAL FRAMEWORK: A MIXED RESEARCH APPROACH

The theoretical review undertaken in the first chapter primarily aimed to provide a foundation for comparison with the empirical and analytical study conceived in this dissertation, encompassing an exploration of concepts and evidence most relevant to the objective of this study, which is to raise awareness of gender-based price discrimination.

The theoretical groundwork served, first and foremost, in refining the focus of the research and furnishing the conceptual framework essential for adopting a public policy perspective. This chapter elucidates the overarching methodological preferences guiding this investigation, broken down into five sections, including the research question and objectives formulation, the delineation of case studies, the rationale underpinning the chosen theme, the analytical framework, and the articulation of the mixed methodological design.

3.1. Research Question and Objectives

As demonstrated in the theoretical chapter, gender-based price discrimination has been debated in the United States since at least the beginning of the 1990s. Regulations and laws to combat this type of gender discrimination. Thus far, California and New York City represent the states with more relevant legal initiatives in the United States and in the world. On the flip side, pink taxes remain barely discussed in academia and on the political agenda in most countries.

Starting from this reality and grasping the importance of the matter for gender equality purposes, this dissertation intends, in broad terms, to verify if public policies impact shrinking service price discrepancies between women and men, translating into the following general **research question (RQ)**:

Are the public policies prohibiting gender-based price discrimination efficacious in reducing or eliminating price differences in similar services provided to women and men?

Specifically, this dissertation envisages responding to the following research question:

Is the legislation enacted in California and New York City during the 1990s to tackle gender-based price discrimination in services effective in tackling gender price disparities in haircuts?

These more comprehensive research questions branch out to the subsequent **specific objectives**:

I. Evaluate the alignment of California and New York City's gender-based pricing laws with gender mainstreaming principles, focusing on policy implementation and evaluation to gauge their effectiveness.

II. Set out whether gender mainstreaming benefits in policymaking can be observable in California and New York City regarding tackling pink taxes.

III. Compare data on gender-based pricing in California and New York City before and after the implementation of legislation with data obtained from states in the United States lacking laws addressing gender-based price discrimination. This comparative examination aims to furnish insights to ascertain the efficacy of these policies.

IV. Raise awareness about gender-based pricing disparities and the limited number of public policies addressing this issue, focusing on their impact and potential for improvement.

3.2. Analytical Framework

Notwithstanding the fact that investigation into gender and politics has become a well-established and swiftly expanding subfield within political science, a substantial path remains to be explored. The influence of feminism on the discipline persists as a subject of vigorous debate and contention, frequently encountering resistance and marginalisation (Kenny and Mackay, 2018). Kenny and Mackay (2018) affirm that feminist approaches offer valuable insights into gender power dynamics and gendered institutions, thereby challenging foundational assumptions and concerns of political science. Engaging with topics that bear upon women and gender not only broadens the scope of questions and directions for research but also expands the capacity of political science to comprehend and enlighten the complexities of the political world. In light of these declarations and arguments for using the gender mainstreaming technique given in the first chapter, the research design of this dissertation employs a gendered methodological approach.

In pursuit of the research objectives, the present study employs the *Gender Equality Policy in Practice Approach*, an analytical framework conceptualised by Engeli and Mazur (2018). This methodological plan aims to scrutinise the effective implementation and evaluation of gender equality policies by exploring employed tools and instruments. The primary objective is to ascertain whether output and process foster progress in gender equality outcomes. The model comprises three principal components, as illustrated in Figure 8 and described as follows:

- *Component 1: the mix of implementation instruments* alludes to the responsible method for rallying the community to struggle against a public hardship. Policies addressing gender-based violence, incorporating the three P's (protection, prosecution, and prevention) and abortion policies (including the introduction of the conscientious objection clause to facilitate negotiation with medical and religious groups) are examples of areas where the use of diverse instruments is likely to lead to effective policies.
- *Component 2: Inclusive policy empowerment* is about including interest groups, such as groups advocating for LGBTQIAPN+,[36] women migrants, and women from other minorities, in the debate on gender equality policies. For instance, debates on the headscarf ban in France and access to reproductive technologies for non-heterosexual couples highlight the necessity of diversifying the perspective within gender advocacy.
- *Component 3: gender transformation as the outcome*, which means the disappearance of dichotomy and hierarchy of gender between male and female. This item addresses the gender outcomes of policies in four categories:

[36] LGBTQIAPN+ is the acronym for Lesbian, Gay, Bisexual, Transexual, Queer, Intersexual, Asexual, Pansexual, Non-binary, and other gender identities and sexual orientation present in society.

- *Outcome 1 - gender-neutral:* occurs when policies fail to transform gender dynamics or do not even try it. This manifestation is evident in the policies of Hungary and Poland, specifically those addressing gender-based violence. By being labelled as "family violence policies," these initiatives inadvertently engender a form of invisibility appertain to the gender dimension. Such characterisation neglects the conspicuous reality that women emerge as disproportionately affected, occupying the primary victimhood status in instances of violence. This oversight obscures the nuanced intricacies of gender-based violence, perpetuating an inadequate comprehension of the differential impact on diverse genders within society.
- *Outcome 2 - gender row back*: materialises when a policy strays from its initial purpose, irrespective of the laudability of its original intent. Noteworthy instances of this outcome are policies designed to integrate women into the labour market, wherein the unintended consequence is the reassignment of women to caregiving roles. In these instances, women shoulder dual responsibilities, including professional endeavours and caregiving responsibilities. Conversely, the state does not provide impactful support services to unburden women. This policy trajectory inadvertently reinforces traditional gender roles, undermining the aspirational goal of gender inclusivity within the labour market.
- *Outcome 3 - gender accommodation:* policies that yield measurable effects without actively challenging or transforming traditional gender roles. Instead, the primary objective of these policies is to accommodate or compensate for conventional gender norms. This accommodation frequently perpetuates the established norms that ascribe men as primary breadwinners and women as primary caregivers. State-sponsored childcare programs epitomise this outcome, treating women as equal "citizen workers," repeatedly falling short of challenging the prevailing division of caregiving responsibilities. Similarly, policies related to same-sex marriage, while providing legal recognition to same-sex couples, may lack comprehensive coverage. Crucial aspects, such as equitable access to

reproductive technologies or entitlements like pensions, welfare support, and child support for same-sex couples, might remain uncovered by these policies.

- *Outcome 4 - gender transformation:* corresponds to the most challenging and ambitious category within the policy realm, seeking to comprehend and address gender diversity through a political lens. Policies designed to achieve gender transformation can vary in complexity. At the groundwork level, they may pursue relatively forthright goals, such as promoting role-sharing in caregiving and breadwinning, alluded to as "simple" transformation. At a more intricate level, these policies aspire to dare ingrained gender and relationship norms rooted in binary and heteronormative frameworks, denoted as "complex" transformation. These policies aim to reshape both the roles within the family and societal perspectives concerning suitable caregiving responsibilities. The potential impact extends beyond trivial role-sharing, aspiring to disrupt persisting gender and relationship systems.

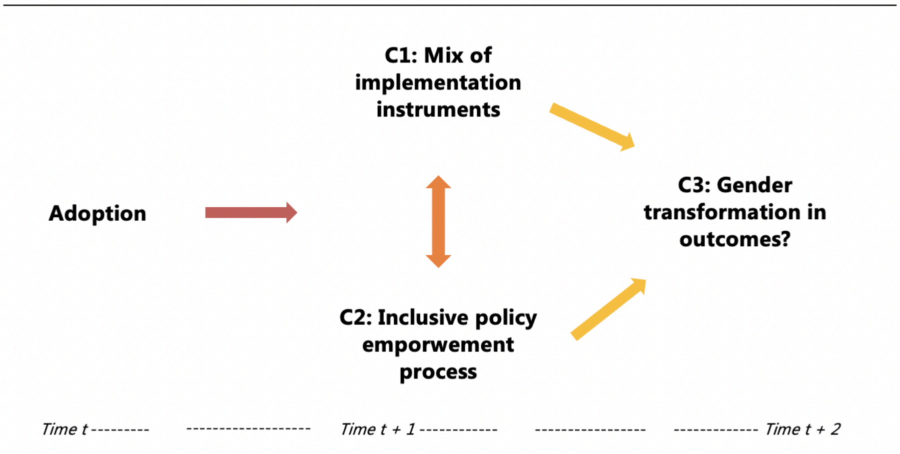


Figure 8 - Analytical model of the gender equality policy in practice

Source: Adapted from Engeli and Mazur's (2018) scheme.

Analysing the policies implemented in California and New York City will employ Engeli and Mazur's framework in conjunction with gender mainstreaming principles, particularly those outlined in the initial chapter, such as gender mainstreaming across all steps of the policy cycle. The theoretical development in the first chapter laid the foundations for comprehending and identifying the instruments utilised by these jurisdictions to confront gender-based pricing (Ingram and Schneider, 1990; Engeli and Mazur, 2018; Salamon, 2002).

3.3. Case Studies

From a methodological angle, the pursuit of the objectives of this work entails resorting to theoretical and analytical contributions from political science - particularly concerning the implementation and evaluation of public policies - and analytical models and tools that mainstream gender for implementing and evaluating phases of public policies (Engeli and Mazur, 2018). The public policy cycle employed also integrates the gender perspective, as encouraged by institutions such as EIGE[37] (2023).

In light of the purpose of this work to analyse existing public policies regulating pink taxes, this work focuses on two case studies: the state of California and New York City, both in the United States. The choice of these cases is due to the relevance of their scope and their innovative efforts in addressing gender-based price discrimination (Jacobsen, 2018; Yazıcıoğlu, 2018).

In 1995, California became the first state to enact a bill prohibiting gender-based price discrimination in service provision (Jacobsen, 2018). The first version of the proposed Bill for California, from 1994, also contemplated the prohibition of gender pricing for goods. However, the governor's condition for ratifying the law compelled the exclusion of goods. The scope of this dissertation does not include the law's impact on curbing price differentials for goods in California, as the incorporation of goods within the purview of Californian legislation ensued only in September 2022,[38] constituting a short timeframe in which to deem the effects of the law.

Three years later, in 1998, following California's footsteps, New York City passed an ordinance forbidding gender pricing in the supply of the services (Jacobsen, 2018).

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[37] "What is gender mainstreaming." EIGE, accessed October 14, 2023, https://eige.europa.eu/gender-mainstreaming/what-is-gender-mainstreaming.

[38] "California Implements "Pink Tax" Law Prohibiting Gender-Based Pricing for Substantially Similar Products.", Westlaw Today, December 13, 2022, https://today.westlaw.com/Document/Ida6235487a3f11ed8636e1a02dc72ff6/View/FullText.html?transitionType=Default&contextData=(sc.Default)&firstPage=true.

In 2015, the New York City Department of Consumer Affairs of New York City (NYC-DCA) undertook a study which consulted the price of 794 products distributed in 35 categories of five industries (toys and accessories, children's clothing, adult's clothing, personal care products, and home health care products for seniors) (NYC-DCA, 2015). Notwithstanding the scale of this study, until nowadays, cited as a reference by those who talk about the pink tax on goods, New York City has not yet put in its law banning gender-based price discrimination of products. Since the New York City law does not yet encompass the prohibition of price disparities based on the gender of the customer, and to ensure that chosen case studies maintain a consistent level of comparison, this study solely examines the impact of the New York City law on reducing differences in service prices.

Despite an exhaustive search for other examples of pink tax regulation, no instance was found outside the United States. Other examples within the United States exist but with less comparatively legislative influence or scope (e.g., Miami-Dade County[39]). In the meantime, California[40] and New York City[41] have broadened their focus beyond service prices to include product prices in their political agenda, strengthening their commitment to regulatory efforts.

In 2020, New York State, influenced by the regulatory frameworks of California and New York City, incorporated the struggle against gender-based pricing in both services and goods into its political agenda. This breakthrough positioned New York State as the first jurisdiction to integrate regulatory measures against gender-based pricing for services and goods. Despite being a compelling case study, the recent adoption of a law for eliminating the pink tax on goods and services in New York State establishes a relatively short timeframe for analysing its impact, which also differs significantly from the moment of approval of laws in California and New York City, both

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[39] "Price Gender Discrimination Laws." Miami-Dade County, accessed April 8, 2024, https://www.miamidade.gov/global/economy/consumer-protection/price-gender-discrimination.page.

[40] Idem 37.

[41] "City Releases Gender Pricing Study - "From Cradle To Cane: The Cost Of Being A Female Consumer"." NYC, December 18, 2015, https://www.nyc.gov/office-of-the-mayor/news/953-15/city-releases-gender-pricing-study---from-cradle-cane-cost-being-female-consumer-.

enacted in the 1990s. For that reason, New York State is not part of the case studies of this research.

3.4. Sources and Strategies for Collecting and Analysing Information: A Mixed Methodological Design

The research design employed in this study adopts a mixed-methods approach, integrating qualitative and quantitative components within a *Sequential Exploratory Design* framework (Creswell, 2010). This approach consists of an initial qualitative phase followed by a quantitative one, making it suitable for generalising qualitative results to different samples or determining the distribution of a phenomenon within a chosen population (Creswell, 2010).

This research approach conforms to the five fundamental purposes of studies employing mixed methodological evaluation configurations, as proposed by Greene et al. (1989): (i) seeking convergence and corroboration through the application of diverse methods (*triangulation*); (ii) endeavouring to elaborate, enhance, illustrate, and clarify the outcomes of one methodological approach by juxtaposing them with the results of another (*complementarity*); (iii) using the outcomes of one methodology to develop or inform another (*development*); (iv) identifying paradoxes and contradictions that prompt a reconsideration and reframing of the research questions (*initiation*); and (v) aspiring to broaden the scope and diversity of the research by employing different methods for distinct components of the research (*expansion*).

This investigation integrates intensive and extensive analytical approaches applied to diverse information sources to facilitate a comprehensive triangulation of information. The intensive aspect is evident in the interpretative analysis of documentary sources spanning the 1990s to the early 2000s, coupled with the examination of oral records from semi-structured interviews conducted with three figures involved in implementing legislation addressing pink taxes in California and New York City. On the other hand, the extensive methodological component comprises current price data from 325 hair salons (61 in California, 66 in New York City, and 198 spread over the remaining 47 states in the continental United States) obtained from the establishments' websites.

This methodological approach allows for an exhaustive examination of the selected case studies over time, including a historical contextualisation of legislative antecedents, implementation processes, and practical outcomes. This latter relies on contemporaneous data for a thorough analysis. Methodological procedures culminate with a comparative and historical approach, precisely the *Historical Process Research* framework, which uses a longitudinal design to observe changes or trends over time in California and New York City (Halperin and Heath, 2020).

Given the scarcity of research on gender-based pricing, the data analysis produced in this research could inform and contribute to the theory and later be developed deductively and tested (Toshkov, 2018).

The following subsections describe the three elements constituting the methodological framework on which this research grounds: document analysis, semi-structured interviews, and quantitative study.

3.4.1. Document Analysis

As this research employs a mixed-method approach, the qualitative component aims to establish and evaluate connections (or their absence) between different factors, utilising histories, archival documents, interview transcripts, and other sources to examine whether a particular factor can be traced and linked to another (Halperin and Heath, 2020; Vennesson, 2008).

The document analysis undertaken in this study aims to elucidate the historical antecedents of California and New York City by scrutinising reports generated during the 1990s and 2000s. These documents, commissioned by governmental agencies or political figures such as State Assemblyperson Jackie Speier in California, were prepared both before and shortly after the enactment of laws in those jurisdictions. The primary objective of these reports was to justify the necessity for legislation addressing gender-based price disparities in various service provisions, including haircuts, laundering, dry cleaning, and used car selling. Through mixed methodologies, these studies rigorously focused on distinct categories of service provision, utilising interviews conducted via telephone by trained investigators to inquire about prices for the researched service categories. Additionally, investigators sought further clarification from establishments that charged distinct prices for women and men for similar services, aiming to explore underlying rationales.

During that period, the meticulous insights gleaned from these surveys played a pivotal role in empowering political figures to effectively substantiate their claims, thereby facilitating the endorsement of relevant legislation. In the context of this research, the prudent examination of these historical documents serves as a fundamental cornerstone for comprehending the context in which legislative responses to gender-based price differentials in California and New York City were conceived and executed.

The document analyses are elaborated in Chapters 4 and 5, corresponding to California and New York City, respectively. Beyond mere descriptive scrutiny, these chapters encompass an objective analysis to identify commonalities and discernible tendencies inferred from the data and analytical methodologies employed by the respective authors. The total number of reports subjected to examination sums up to six studies, as follows:

- New York City Studies (pre-legislation):
    - *Gypped by Gender: A Study of Price Bias against Women in the Marketplace* (1992)
    - *The Price is Not Right: Gender-Based Price Discrimination In the New York City - Haircutting, Clothing Alteration and Dry Cleaning Industries* (1996)
- California Studies (pre and post-legislation):
    - Research requested by Assembly Member Jackie Speier about California price differences in haircutting, dry cleaning and laundering services (1993)
    - *Pricing for Clothing Alterations* (1994)
    - *Taxing Gender: Why women pay more?* (1998)
    - *Memorandum on Gender Equity Pricing* (2000)

Direct requests to the public agencies responsible for archiving such documents in California (CALPIRG) and New York City (DCWP) enabled access to the information registered in these reports. The six studies were assemblages between February 2021 and August 2022, followed by their in-depth appraisals. This procedure aimed to construct a comprehensive historical background for each locality under investigation in this study.

As previously mentioned, Chapters 4 and 5 will set out the historical background of California and New York City, providing an in-depth examination of the circumstances that paved the way for passing legislation to tackle gender-based price discrimination.

3.4.2. Semi-structured Interviews

Three semi-structured interviews were conducted to pursue unique and specialised insights from key participants engaged or possessing authority in the legislative process, encompassing agenda-setting to evaluation. These interviews were instrumental in elucidating detailed perspectives, validating existing literature on public policies addressing pink taxes, and grasping the interviewees' perspectives on the effectiveness of the laws under scrutiny in this research (Halperin and Heath, 2020). The decision to employ semi-structured interviews was deliberate, as they typically involve a limited number of interviews in which the interviewer utilises a combination of structured questions (to obtain factual information) and unstructured questions (to delve deeper into people's experiences) (Halperin and Heath, 2020).

The interview script's conception draws inspiration from the Gender Impact Assessment (GIA) model developed by the National Centre for Public Equality (NCPE) and the gender mainstreaming implementation proposal articulated by Engeli and Mazur (2018). A set of seven guiding questions was employed as the foundational framework for each semi-structured interview, subsequently tailored to align with the distinct contextual nuances of individual interviewees (refer to Annexe 1 for details).

The interviews took place in three distinct online modalities: by email (New York City representative), Skype phone call (California representative 1), and Zoom video call (California representative 2). The selection of interviewees took into account their active involvement in the legislative process during the enactment of the laws under investigation or their continued engagement with these laws nowadays. Prior to the interviews, contact with organisations such as CALPIRG in California, the offices of the Governor of California and the Mayor of New York City, Assemblyperson Jackie Speier in California, and the New York City Department of Consumer and Worker Protection (DCWP), was established to facilitate this process.

The chosen interview modality aligns with the preferences and constraints of each interviewee. In the case of New York City, the exclusive employment of email as the communication medium was mandated by the representative from DCWP, aligning with Halperin and Heath's (2020) categorisation of this interview type: "It might be the only way to conduct an interview (1) with a busy (or reclusive) public figure, with whom it is not possible to schedule a time to meet face-to-face or to speak on the phone (...)." Conversely, for the California case, the two interviewees expressed a willingness to engage in telephonic or video-based conversations, which made the information-acquiring process easier. This approach allowed the deep examination of the interviewees' viewpoints and addressed any misinterpretation they may have had regarding the questions posed. Halperin and Heath (2020) underline these elements as advantages of these interview modalities.

The interviews with the California representatives lasted approximately 30 minutes each, which proved conducive to elicit pertinent information to compare with the literature reviewed in the first chapter. Furthermore, these interviews yielded valuable insights that contributed to the reasonable refinement of perspectives on legislative considerations.

The interviews happened between October and November 2023, involving Stephany Vasquez Sanchez,[42] a Communication team representative of the New York City Department of Consumer and Worker Protection (NYC DCWP), and a former State Representative from California, Jackie Speier and former California State Senator Hannah-Beth Jackson.

[42] Stephany's information were obtained from her LinkedIn profile, accessed January 16, 2024, https://www.linkedin.com/in/stephany-vasquez001/.

Stephany Vasquez Sanchez, who has been serving as Deputy Press Secretary at NYC DCWP since March 2023, has an educational and professional background in Political Science. Her interview occurred via email, and she transmitted the responses concerning the New York City case on 19 October 2023. The questions were shared with the NYC DCWP Communications team on 3 October 2023, with a deadline for replying by 20 October 2023.

Karen Lorraine Jacqueline Speier, best known as Jackie Speier,[43] is a prominent member of the Democratic Party in the United States, representing California. Her political career includes a significant tenure in the California State Assembly from 1986 to 2006, followed by service as a member of the United States Congress representing California from 2008 to 2023. Jackie Speier has emerged as a leading advocate against the pink tax, notably sponsoring the *Gender Tax Repeal Act of 1995* in California to address this concern. She also served as the primary sponsor of the initial version of the *Pink Tax Repeal Act*,[44] introduced in July 2016 (H.R. 5686), advocating for the cessation of gender-based price discrimination nationwide. In April 2018, she reintroduced an amended version of the Pink Tax Repeal Act under H.R.5464. Despite those attempts, the bill has yet to receive approval from Congress. Jackie Speier continued her advocacy, reintroducing a bipartisan bill with the same name in 2021, aiming to eliminate gender discrimination in the pricing of goods and services. Given her significant role in the fight against the pink tax and in raising awareness of this issue, the insights gained from the interview with Jackie Speier provided invaluable contributions to this research. The interview with Jackie Speier took place on 3 November 2023 via Skype.

Hannah-Beth Jackson[45] is also an esteemed member of the Democratic Party in the United States, having served in the California State Senate from 2012 to 2020. Her legislative focus encompasses a range of matters, including pay equity laws,

[43] Information about Jackie Speier was obtained from Wikipedia page about her, accessed January 16, 2024, https://en.wikipedia.org/wiki/Jackie_Speier.

[44] Information about the Pink Tax Repeal Act were obtained from Wikipedia page about pink tax, accessed January 16, 2024, https://en.wikipedia.org/wiki/Pink_tax.

[45] Information about Hannah-Beth Jackson was obtained from Wikipedia page about her, accessed January 16, 2024, https://en.wikipedia.org/wiki/Hannah-Beth_Jackson.

job-protected parental leave (maternity and paternity) for Californian employees, and promoting gender diversity on corporate boards in California. In February 2020,[46] Hannah-Beth actively collaborated with Jackie Speier, business owners, and social justice advocates to address gender-based price discrimination, culminating in the introduction of Senate Bill 873. This bill aimed to prohibit the practice of charging different prices based on gender for substantially similar goods and was successfully enacted in 2022,[47] with effective implementation commencing on January 1, 2023. Hannah-Beth's nomination as an interviewee came directly from Jackie Speier, who provided her contact details, and she promptly responded to the request. The insights gathered from the interview with Hannah-Beth Jackson proved to be a valuable complement to and enrichment of the conversation with Jackie Speier. The interview with Hannah-Beth Jackson happened on 8 November 2023 via a Zoom video call.

3.4.3. Quantitative Data

Complementary to the qualitative method, the quantitative constituent not only aims to facilitate a comprehensive verification of the perceived impact of legislation on reducing prices in service provision but also allows for cross-verification of information through statistical significance analyses. The significance analysis permits validation of the likelihood of inaccuracies in making assertions for the population, eliminating the unlikely chance that findings are the outcome of chance and more likely to be replicated in various regions and countries (Franklin, 2008; Halperin and Heath, 2020).

Analysing the strength of the relationship between independent and dependent variables complements the conclusions from significance analysis, as a weak effect is more likely to result from a happenstance situation than a strong one. A strong effect means the independent variable (customer's gender) has a high impact on the dependent variable (haircut price) (Franklin, 2008; Halperin and Heath, 2020).

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[46] Nicola Schulze, "Senator Jackson and the Women's Foundation of California Call for an End to the Pink Tax," *Women's Foundation California*, February 18, 2020, https://womensfoundca.org/women-pink-tax/.

[47] Gregory T. Parks, Megan A. Suehiro and Holly A. Henrich, "California 'Pink Tax' Law Prohibits Gender-Based Pricing of Consumer Products," *Morgan Lewis*, November 1, 2022, https://www.morganlewis.com/pubs/2022/11/retail-dyk-california-pink-tax-law-prohibits-gender-based-pricing-of-consumer-products.

Statistical analyses played a pivotal role in discerning patterns and typologies of representations and practices, providing crucial insights into the intricate dynamics surrounding pink taxes and their regulatory frameworks.

To respond to the third specific objective of this investigation (described in section 3.1.), the quantitative phase of this research involved the compilation of price data within the service category predominantly discussed in the literature on pink taxes, i.e. haircuts. The online data collection consisted of the search for price lists available on the websites of multiple hair salons across the United States, encompassing California, New York City, and the remaining 47 states within the continental portion of the country. The data-gathering process extended during November and December 2023 to ensure the most up-to-date data. The sample comprises 898 prices from 325 hair salons, distributed as follows: 200 prices from 61 hair salons in California, 200 from 66 salons in New York City, and 498 prices from 198 hair salons in the other 47 states of the continental United States (i.e., excluding Alaska and Hawaii). In this way, the quantitative data is distributed in three datasets, computing 400 quotations from 127 hair salons in the locations that own the public policies under study (California and New York City), in addition to 498 from other locations without legislative measures addressing the pink tax in the United States aiming to serve as a comparative analysis with data collated in California and New York City.

The data collection process exclusively utilised information sourced from the websites of various establishments, selected randomly through searches conducted on Google and local Yellow Pages in some regions of the United States, specifically California and New York City. The selection criteria involved visiting the websites of hair salons that appeared on the first page of Google search results to ascertain the availability of a price list for the services offered, particularly for haircuts. Businesses with pricing information for haircuts available on the internet had the data collected and classified into one of the eight predefined categories, explained in detail in the following paragraph. In the absence of price information online, establishments were excluded from the sample. In a limited number of cases (fewer than ten), direct contact via email was made to seek clarification on uncertainties related to the establishment's target audience, such as gender-specific services, when the information was not visibly discernible on the website through visual signals (e.g., photos of the clientele) or textual references.

The identification of the service categories selected for the aggregation of the sample data of hair salon services occurred following the nomenclature employed on the respective establishments' websites. Given the variability in terminologies employed by different hair salons to denote identical services (e.g., men's cut, women's cut, qualified cut, etc.), each service was categorised under a predetermined classification to standardise the sample and facilitated the subsequent statistical data analysis. This process aimed to ensure consistency in categorisation, thereby enhancing the homogeneity of the dataset for analytical purposes. The eight categories are as follows:

1) **Barber Cut:** haircut using clippers or scissors for very short-length hair.
2) **Short-Length Haircut:** haircut using scissors for short-length hair (usually up to the chin).
3) **Medium-Length Haircut:** haircut using scissors for medium-length hair (from chin up to shoulders).
4) **Medium/Long-Length Haircut:** some hair salons have this category, mixing medium and long-length hair. It is a scissors haircut for medium/long-length hair (from chin to passing shoulders).
5) **Long-Length Haircut:** the haircut uses scissors for long-length hair (below the shoulders).
6) **Extra Long-Length or Thick Haircut:** haircut using scissors for extra long-length or thick hair.
7) **Haircut:** this category usually refers to a regular haircut without specifying the length of the hair. Sometimes, details about how long the service will take accompany this category. It often appears on websites as “men's haircuts,” “women's haircuts,” “haircuts,” and “dry haircuts.”

8) **Haircut & Style/Blowdry/Blowout:** this category includes haircut, blowdry/blowout, and styling.

The gathered data in 2023 underwent a comparative analysis with information from the 1990s and 2000s, specifically concentrating on potential percentage-based disparities in haircut prices between women and men. The statistical significance and representativeness of the data collected were ensured by performing a Student's t-test on the open-access statistical software Jasp. This statistical analysis not only served as a tool for deriving robust conclusions but also facilitated the validation of the impact of enacted laws in diminishing or eliminating gender-based price discrimination - the foremost objective outlined in the research question of this investigation.

This method facilitated a systematic comparison of the statistical significance of price differentials obtained from pre-law surveys in California and New York City with those observed in 2023 within these two regions. To ascertain whether the observed results represented a potential national trend in the evolution of pricing policies, the sample of prices from hair salons in the remaining 47 states of the continental United States was also subject to a statistical Student's t-test analysis in Jasp. It is imperative to underline that, in the case of New York State, the analysis considered all cities, excluding New York City.

Chapters 6 and 7 explore and analyse qualitative and quantitative data collected for this dissertation. The synthesis of these findings, in alignment with existing literature on pink taxes, will enable the drawing of discerning judgments. Ultimately, these insights will lead to conclusions regarding the efficacy of specific public policies targeting gender-based price discrimination and their viability as recommended measures to tackle this issue.

4. CALIFORNIA'S HISTORICAL BACKGROUND: THE PIONEER OF LAW AGAINST PINK TAXES

This chapter presents a descriptive and critical review of four studies spanning the 1990s and 2000s conducted in California before and after the law was passed to combat gender-based price discrimination in services. The analysis of these secondary data of California will lay the groundwork for the primary data analyses handled in Chapter 6. Those studies provide information on prices in haircutting and clothing-related services, which were central targets of the legislation. Overall, the findings were encouraging, revealing that price disparities between men and women for similar services were mitigated after the law addressing gender-based pricing was enacted. Notwithstanding, women continued to bear the brunt of surcharging in the services analysed, albeit on a minor scale. Even when women disburse less money than men to pay for analogous services, the difference in this "advantage" is lower than that of men. Otherwise, only one service category, clothing alterations, presented no price differences between women and men after the law was implemented. This chapter is unfolded into four sections: the first provides a brief history of the legislation, the second outlines the findings before the law was passed, the third presents the findings after the law was enacted, and the closing section gathers an overview of the main conclusions from the previous sections.

4.1. A Brief Historical Framework

In 1995, Jackie Speier - then a California State Assemblyperson (Democrat, Burlingame) - sponsored the first law in the US to prohibit gender-based price discrimination. This law, which was called the *Gender Tax Repeal Act of 1995*,[48] "banned any gender-based charges unrelated to the actual cost of providing the service" (Jacobsen, 2018), addressing gender-based price discrimination based on gender for similar or identical services like haircut, laundry, dry cleaning and garment alterations (CALPIRG, 2003; Harvard Law Review, 1996). Before the law passed, reports

[48] This law is in the California Civil Code under the Section § 51.6, available at: https://codes.findlaw.com/ca/civil-code/civ-sect-51-6/.

commissioned in the 1990s identified these four classes of services as widespread practitioners of discriminatory pricing. The Assembly Committee on Consumer Protection, Governmental Efficiency and Economic Development ascertained that gender discrimination in product and service pricing was costing each woman living in California approximately $1,351.00 per year in 1994, the equivalent of nearly $15 billion annually for all the women in that state, or $2,381.00 adjusted for inflation in 2020 (CALPIRG, 2003; Jackson, 2020).

Before the *Gender Tax Repeal Act of 1995*, Jackie Speier had introduced the *Equal Pricing Act of 1994*, which intended to prohibit gender price discrimination for all goods and services without exception. Nevertheless, opposition from retailers convinced Governor Pete Wilson to veto that legislation with the justification that the proposed law did not explicitly state that businesses had the right to base prices on legitimate factors (CALPIRG, 2003; Harvard Law Review, 1996). The Governor advised that future legislation should be applied only to services (not including products), to exempt insurance and health care services from the law, and to have a clause allowing an exception for price differences based on the cost or difficulty of providing the service (CALPIRG, 2003).

In this way, in 1995, with those changes, Governor Pete Wilson ratified the *Gender Tax Repeal Act of 1995*, which stated that “No business establishment of any kind whatsoever may discriminate, with respect to the price charged for services of similar or like kind, against a person solely because of a person’s gender” (CALPIRG, 2003; Harvard Law Review, 1996). The sanction stipulated for businesses violating the law includes a written notice of the violation, a deadline of 30 days to correct the infraction and a warning that if the correction does not occur in the term, it is liable for a civil penalty of one thousand dollars ($1,000.00).[49]

The law was implemented on January 1, 1996, aspiring to outlaw one of the few remaining opportunities in the service industry to discriminate through pricing (CALPIRG, 2003). It is more significant, considering that women, on average, are still paid less than men in the same positions. In 1998, the USA Department of Labor data

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[49] California Civil Code, § 51.6, paragraph 5, available at: https://codes.findlaw.com/ca/civil-code/civ-sect-51-6/.

showed that women in administrative jobs were paid 72 cents for every dollar earned by a man in the same position (CALPIRG, 2003). This situation is unchanged nowadays, with women making, on average, 82 cents for every dollar earned by a man in the same position in 2022 (Pew Research Center, 2022).

4.2. Grounds for the Law - The Surveys Commissioned by Jackie Speier

This section presents the surveys solicited by California Assembly Member Jackie Speier at that time. As aforementioned, those reports served as evidence to give grounds for a bill she introduced in 1994, the *Equal Pricing Act of 1994*, vetoed, and the *Gender Tax Repeal Act of 1995*, ratified by the Governor of California at that time.

In March of 1993, Jackie Speier received the report of a survey[50] she requested and led by the external consultant Lynn R. DeLapp from consultancy Enclosures. The researchers scrutinised by telephone five haircutting and five dry cleaning establishments in five different California cities (a total of 25 businesses per type of service) randomly selected from the telephone book. The cities surveyed were Fresno, Los Angeles, Sacramento, San Diego, and San Francisco.

The researchers identified themselves as consumers in the calls and inquired about prices. The limited survey sample did not allow researchers to envisage any particular trends in the data by price or geographic location.

Results of the survey demonstrated that among the 25 **haircutting** establishments - including barbers and beauty salons - 40.0% quoted higher prices for women's services than similar men's services. Among the establishments with price policies dissimilar for women and men, the average difference reached $5.00. Although the survey was not extensive enough for any consistent conclusions, the researchers highlighted some remarks:

I. Haircutting establishments that charged lower prices were likelier to charge the same price for men and women.

[50] DeLapp, Lynn R., "Research requested by Assembly Member Jackie Speier about California price differences in haircutting, dry cleaning and laundering services," *Assembly California Legislature - Assembly Office of Research* (1993), available upon request to CALPIRG.

II. Businesses that offered a basic haircut without other services were more likely to charge the same price for men and women.
III. Beauty salons charging $25.00 and up quoted higher prices for women than men.
IV. Gender pricing differences appeared to vary by city.

None of the five establishments surveyed in Fresno, and only one in San Diego, quoted different prices for men and women. On the other hand, San Francisco was the City with the most businesses charging women more than men, counting four among the five surveyed.

In **cleaning** establishments, the researchers asked for prices for two services: (i) **dry cleaning** men's and women's two-piece suits and (ii) **laundering** simple white shirts for men and women. Among the 25 **dry cleaning** establishments scrutinised, 28.0% presented price differences for men's and women's suits. Women were prone to pay an average price of $0.58 higher than men. The researchers found widespread price discrepancies in **laundering** shirts, with 64.0% of the 25 establishments charging more for women's shirts/blouses than men's. On average, women were charged $1.71 more than men.

Also in 1993, another study carried out by California Assembly Member Jackie Speier's staff was divulged, the *Survey of Sacramento Area Hair Salons*.[51] This survey audited 30 **hair salons** in the Sacramento area by phone on December 17, 1993, to furnish evidence to support the bill presented by Jackie Speier. The question addressed to the salons was: *What prices do you charge for men's and women's haircuts?* The findings revealed that 63.3% of the salons surveyed charged women more than men for a haircut. The average price difference in these 63.3% (19 salons) was $7.37 (or $15.93 in current money[52]), which means women were charged roughly 40.0% more than men (see Annexe 2).

[51] Assembly California Legislature, "Survey of Sacramento Area Hair Salons," *Jackie Speier staff* (1993), available upon request to CALPIRG.

[52] The current price was calculated in the US Inflation Calculator, available at https://www.usinflationcalculator.com/, access April 13, 2024.

In June 1994, another memorandum was produced by Lynn DeLapp on prices for **clothing alterations**.[53] The services scrutinised were (i) taking in the sides of jackets and (ii) hemming pants/straight skirts in three department stores: Macy's, Nordstrom and Weinstock. The results demonstrated that men's clothing alterations varied between being free of charge or being charged lower prices than women's clothing alterations (refer to Annexe 3). The only exception was the take-in jacket at Weinstocks, where the price is the same for women and men.

Although the results of the surveys carried out in California before enacting the law were based on small samples, which hindered reliable conclusions or trends, it is unquestionable that some service providers fixed prices based on customers' gender for similar services. CALPIRG would unveil those arguments used by service providers to justify these differences as inaccurate through evidence gathered in 1998, as set out below.

4.3. Slow-Paced Advancements After the Law

Between September and October of 1998, three years after the promulgation of the *Gender Tax Repeal Act of 1995* due to the identification of gender-based price discrimination in providing services such as haircutting and laundering, CALPIRG (2003)[3] investigated compliance with this law through a study named *Taxing Gender: Why women pay more?* The survey included 59 hair salons and 56 cleaners state-wide, focusing on the four major California cities: Los Angeles, Sacramento, San Diego, and San Francisco. A CALPIRG researcher visited each establishment as a potential customer inquiring about the cost of services as follows: (i) At **cleaners**, the service searched was the cost of having a white, cotton, button-down shirt laundered or dry cleaned. The researcher asked for the price of a men's and women's shirt; (ii) At **hair salons**, the researcher asked the cost for a service including ordinary shampoo, cut, and blow dry, either for a women's or a men's cut. If salons quoted different prices, the researcher asked if the length of a man's hair would make a difference in the cost of his haircut. Another information the CALPIRG researcher looked for was if the businesses

[53] DeLapp, Lynn R., "Pricing for Clothing Alterations," *Assembly California Legislature - Assembly Office of Research* (1994), available upon request to CALPIRG.

had a price list. If no one list was visible, the researcher asked employees if one was available. Even if an affixed price list existed, the researcher still enquired about the prices of the services to confirm if the ones quoted differed from those posted, which happened in several instances with a significant divergence.

The findings of the study demonstrate that in the **laundering** sector (i) 46.0% of cleaners scrutinised quoted a higher price to launder a woman's shirt than to launder an identical man's shirt, and the difference could reach three times the price of a man's shirt; (ii) The average price state-wide to launder a woman's shirt was $1.82, while the price to launder a man's shirt was an average of $1.31, resulting in a price difference of $0.51; and (iii) 73.0% of cleaners did not possess a written price list available to customers upon request.

Regarding the **dry cleaning** sector, (i) 17.0% of cleaners quoted a higher price to dry clean a woman's shirt than a man's shirt, and the difference could reach more than double the cost to a man; and (ii) The average cost state-wide to have a woman's shirt dry-cleaned was $3.32, whilst a man's shirt had an average cost of $3.24, making a price difference of $0.08.

Finally, in the **hair care** sector, (i) 45.0% of hair salons stated a higher price to shampoo, cut and blow dry a woman's hair than a man's, even if her hair was shorter than a man's. (ii) The average price for a woman to have her hair shampooed, cut, and blown dry was $21.51, while for the same service, the average cost for a man was $18.30, a price disparity of $3.21. The haircut cost for a woman could reach more than twice that of men, the equivalent of $20.00. Finally, (iii) 59.0% of hair salons scrutinised did not make a written price list available to customers upon request.

These results of 1998, compared with 1993 and 1994 surveys, reveal subtle progress likely ensued from the law, either in the proportion of service providers that charged women more than men or in the quoted price difference for women and men. The percentage of establishments that overcharged women more than men for similar services decreased in two out of the three categories of services analysed: -11.0% in **dry cleaning** (28.0% in 1993; 17.0% in 1998) and -18.0% in **laundering** (64.0% in 1993; 46.0% in 1998). **Hair salons** presented different results depending on which survey is considered for comparison, whether CALPIRG or the study from Jackie Speier's staff, both taken in 1993. Using the CALPIRG survey for comparison, the findings showed that the rate of hair salons increased by 5.0% (from 40.0% in 1993 to 45.0% in 1998). However, considering Jackie Speier's staff survey, the proportion of hair salons applying dissimilar prices fell by 18.3% (from 63.3% in 1993 to 45.0% in 1998).

The quoted price difference for women and men verified improvement in two of the three categories of services: **laundering** and **haircutting**. For **dry cleaning**, the service surveyed differed in 1993 and 1998, making it impossible to demonstrate whether it made progress. In 1993, the service was dry cleaning men's and women's two-piece suits, whereas, in 1998, the service was dry cleaning men's and women's shirts. Regarding **laundering**, the medium price charged to women for laundering a simple white shirt fell more than three times compared to men ($1.71 in 1993; $0.51 in 1998). For **haircutting**, the average price decreased by more than one-third compared to the CALPIRG's study ($5.00 in 1993; $3.21 in 1998) and more than a half compared to the survey carried out by Jackie Speier's staff ($7.37 in 1993; $3.21 in 1998).

Another infringement observed by CALPIRG was that only a few of the establishments surveyed affixed price lists that provided consumers with a clear description of prices for various services. CALPIRG found that even in businesses that provided a written price list to customers, the list was either in an inconspicuous place or under the counter.

The CALPIRG report recognised some progress after the law but also addressed those elements such as weak oversight and law enforcement and loopholes in the law, such as the lack of price posting requirements at that time, which still allowed women to continue to be victims of the pink tax (CALPIRG, 2003). The recommendation to make a price list available, included later in the law, aims: (i) force service providers to comply with California's laws and set non-discriminatory prices; (ii) allow the customers to hold the service provider to an established price; and (iii) allow customers greater freedom to patronise businesses that do not discriminate based on gender.

Among the most common excuses given by individual service providers like cleaners and hair salons and by trade industry associations such as the California Fabricare Institute, the Fabricare Legislative and Regulatory Education Council (FLARE), and the California Cosmetology Association for continuing gender-based price discrimination were the following three:

1. *Providing service to women is more costly*. Garment cleaning industry representatives argue that women's shirts were smaller than men's, not fitting the standard presses, and hence would have to be pressed by hand, increasing labour costs. Nevertheless, investigations and declarations of people working in this sector demonstrated that this assertion was void since it is possible to press women's shirts like men's.

2. *Women demand better quality service*: When providing services similar to those of men and women, the latter generally requires more expensive attention. For instance, hairdressers argued that women usually have longer hair than men, demanding more time and care in hair washing and styling, rising labour costs and consequently the price. Nonetheless, even when women's hair was short and had a less complicated style than most men's, some hair salons charged women more for a haircut. Indicators other than gender - such as the length of the hair, the styling service, or the time taken to complete the cut - would avoid gender bias. Therefore, unisex price lists should reflect this reality.

3. *The services for women are "different"*: Some in the service industry avowed that some services provided to men and women were nominally the same, but in reality, they were very dissimilar. In the garment industry, for example, detailing women's blouses or dresses (like buttons, ruffles, and embroidery) required more time and care to clean, which justified a higher price. However, previous studies attested that women's shirts are as fancy as men's pleated tuxedo shirts and were usually pressed on a standard body press, not needing extra labour or charging the customer a higher price.

The three excuses/justifications above are intimately intertwined with gender stereotypes discussed in Chapter 1. These social conventions influence symbols related to meaning (such as clothing and hairstyle), behaviour (e.g., speaking and walking manners), and the doing gender (social and micropolitical activities that shape personal interests) (West & Zimmerman, 1987; Yazıcıoğlu, 2018). In her book *Invisible Women*, Caroline Criado Perez (2019) conveys that the current approach to product design is disadvantaging women, affecting multiple areas of their lives, including the ability to work effectively, health, and safety. All this makes the world even more unequal.

At the end of the report, CALPIRG provides some recommendations for California State legislators and policymakers, customers, and service providers, listed below.

- **For California State legislators and policymakers**
    - *Enforce the gender price discrimination law*: Establish a "Gender Discrimination Unit" to enforce the *Gender Tax Repeal Act*, create mandatory minimum administrative forfeits of $1,000 for violators, more severe penalties for repeat offenders, and any legal remedy consumers seek.
    - *Make price posting mandatory*: Require service providers to post a complete price list in a visible area and to provide any consumer with a written price list upon request over the phone or in person. Service providers who violate this requisite must face penalties.
    - *Require legitimate price imbalances to be justified*: Any service provider that alleges higher costs justifying higher prices for similar services should document and explain the price difference before marking the wanted price. It should require that the justification not be based on the customer's gender. Further, it should update the price list regularly and provide it to regulators and all customers.
    - *Close the legal loopholes that deter consumer redress*: Enact policies that encourage victims to take legal action to obtain rectification and help enforce the law. For example, it should increase mandatory minimum civil damages and strengthen other penalties to encourage consumers to help stop offenders.

The first recommendation resonates with Hannah-Beth Jackson's (2020) assertions regarding law enforcement. She beats the drum to impose more costly penalties on law offenders and that the government raises the budget allocated to ensure effective law enforcement by service providers. This recommendation has not yet been included in the law, as verified in paragraph 5.[54] The second guidance concerning making prices available was later included in the law as mandatory. In paragraph 2, we can read: “The price list shall be posted in an area conspicuous to customers. Posted price lists shall be in no less than 14-point boldface type and clearly and completely display pricing for every standard service offered by the business under paragraph (1)”.[55]

- **For customers**
  - *Ask for a price list before purchasing a service*: Women consumers should compare prices for services with those provided to men, demanding written justification for any differential. They should also verify the price before using a service, refusing to pay more than that if asked.
  - *Stop supporting discriminatory businesses*: Ask for a price list for men’s and women’s services. If the customer identifies the prices as gender-biased, complain to the owner and take the service to another provider.
  - *Report offenders and consider legal action to help enforce the law*: If a consumer is a victim of gender pricing discrimination, they should file a complaint with the proper institutions and consider legal action against the service provider for mandatory minimum damages. It could convince violators to change their practices and end gender-based price discrimination.

These three guidelines apportion some responsibility to service consumers, aligning with Jacobsen's (2018) perspective when summoning collective action among customers to boycott brands and service providers that perpetuate gender-based pricing strategies.

- **For service providers**

[54] California Civil Code, § 51.6, paragraph 5, available at: https://codes.findlaw.com/ca/civil-code/civ-sect-51-6/.

[55] California Civil Code, § 51.6, paragraph 2, available at: https://codes.findlaw.com/ca/civil-code/civ-sect-51-6/.

- *Comply with the law*: According to the *Gender Tax Repeal Act of 1995*, dry cleaners, hair salons and other service providers in California should eliminate gender-based pricing and end price differences for similar services provided to men and women based on the customer's gender.
- *Post all prices*: Publish a complete price list of services in a visible area with a detailed explanation of any price differential for similar services based on additional and unavoidable costs. The price list should be made available to any potential customer by request, in person or over the phone.

These two recommendations were included in the *Gender Tax Repeal Act of 1995*: the first one appears in item (b) of the law, clearly conveying that no business may discriminate regarding pricing based on the customer’s gender; the second is determined in paragraph 2, as mentioned above in the recommendations for legislators and policymakers.

Also, in September of 2022, California enacted Assembly Bill AB 1287, [56] which widens the scope of the *Gender Tax Repeal Act of 1995*, prohibiting gender-based price discrimination by any business in California like “retailers, suppliers, manufacturers, and distributors, that sells goods. The law defines *goods* as consumer products used, bought, or rendered primarily for personal, family, or household purposes” (Practical Law, 2022). This ordinance resembles the New York State law that took effect in September 2020 (Practical Law, 2020).

In May of 2000, Karen Origel and Alicia Bugarin from the California State Library (CSL) conducted a similar survey to CALPIRG's. This study analysed fifty establishments state-wide for each type of service (the categories of services scrutinised were dry cleaning and haircutting) in five geographic areas of California: Fresno, Los Angeles, Sacramento, San Diego and San Francisco. California Assemblymembers Hannah Beth Jackson and Julie Snyder ordered this report. The findings from this survey and the samples from PIRG reviewed by the authors led to the same conclusion: some form of gender discrimination in pricing for haircuts and dry cleaning services remained. The

[56] This law appears in the California Civil Code under Section § 51.14, available at: https://casetext.com/statute/california-codes/california-civil-code/division-1-persons/part-2-personal-rights/section-5114-price-discrimination-based-on-gender-prohibited.

differences in pricing for women and men vary depending on the survey's methodology (Origel and Bugarin, 2000).

The sort of services surveyed in 2000 by Origel and Bugarin were (i) alterations in men’s and women’s slacks and jacket sleeves and women’s skirts, (ii) men’s and women’s haircuts, and (iii) men’s and women’s jackets and shirts cleaning. The results demonstrated that **clothing alteration** services did <u>not use pricing differently</u> for women and men (see Annexe 4). Also, 20.0% of these businesses did not work with women’s skirt alterations. The average price for modified men’s slacks was $7.41, and women’s was $7.43; alterations in men’s jacket sleeves cost $11.77, and women’s cost $11.67; the average price for alterations in women’s skirts was $9.93.

These data revealed a considerable advancement in contrast with the 1994 survey, which had a smaller sample than the 2000 survey, with only three big department stores scrutinised: Macy’s, Nordstrom and Weinstock. In 1994, the three stores provided clothing alterations services for free to men’s hem slacks, quite the contrary for women, who were available charged alterations, such as hem skirts (Macy’s: $15.00, and Nordstrom: $10-14.00) or both (Weinstocks: $15.00 for hem skirts, and $6-8.00 for hem slacks). In the case of take in jackets, again, men paid lower or equal prices than women (Macy’s: men $8.00 vs. women $12.00; Nordstrom: men $0.00 vs. women $20-25.00; Weinstocks: men and women $10.00). In 2000, the price differences between women and men changed: women still paid <u>more</u> for hem slacks but with a little discrepancy (women paid on average <u>more</u> $0.02 than men) and paid <u>less</u> for take in jackets (women paid on average <u>less</u> $0.10 than men). It is pertinent to underline that 88.0% of establishments surveyed in 2000 had equal prices for men’s and women’s clothing alterations. The remaining 12.0% denied informing the prices without seeing the piece for alteration. Despite the large gap between the samples in 1994 and 2000, the first survey revealed considerable discrepancies in the prices for men and women in this type of service, which did not happen in 2000.

In 2000, on average, women paid $2.56 (14.0%) <u>more</u> than men for **haircutting** services in 38.0% of 50 hair salons surveyed, which quoted different prices depending on the customer's gender (see Annexe 5). These findings demonstrate an improvement compared to the 1993 or 1998 surveys. As pointed out in the previous section, the survey carried out in 1993 showed that women paid an average of $5.00 or $7.37 more than men for a haircut, whilst, in 1998, this difference fell to $3.21 (36.0% or 56.0% <u>less</u> than in 1993, respectively). Likewise, the proportion of hair salons with different prices for men and women presented some progress. As referred above, in 2000, the ratio was 2.0% lower than in 1993, when 40.0% of hair salons had different prices according to the customer's gender, and 7.0% lower than in 1998 (45.0% of hair salons). Hence, women have continued to pay more, with a lower price difference (20.0% less than in 1998), observing a diminution in the proportion of establishments that set the price of the haircut according to the customer's gender.

On average, women paid 34.0% <u>more</u> than men for **dry cleaning** a shirt (see Annexe 6). Thirty-six per cent of dry cleaning establishments surveyed surcharged for women's shirts. There was no difference for jackets, except for two establishments in Fresno that charge $0.20 more for women's jackets than men's. These results denote a **setback** compared to 1998 when women paid $0.08 (2.5%) <u>more</u> than men for dry cleaning a shirt. The proportion of establishments offering this type of service was also lower, reaching 17.0% of 56 dry cleaners, meaning that the number of dry cleaners charging women more for a dry-cleaned shirt **has increased again** compared to the 1998 survey and 1993 when 28.0% of 25 dry cleaners applied higher prices for women than men. As the type of garment surveyed in 1993 (two-piece suits) was different, it is impossible to compare the price difference between the 2000 and 1993 findings.

Regrettably, data from the 1990s and 2000s for other states in the United States lacking legislation addressing the pink tax are not available, hindering comparisons to determine whether the advancements witnessed in California during those decades were typical of societal progress or effectively an outgrowth of the Gender Tax Repeal Act. Nonetheless, Chapter 6 will employ primary data collected in 2023 to determine whether the existing legislation contributes to lessening or eliminating price discrepancies in services.

The reasons given by service providers for the difference in prices were usually related to the time allocated and difficulty of the service (**haircutting**) and to the fact that women's clothing items do not fit in the ironing machines (**dry cleaning**). For **clothing alterations**, six service providers claimed they needed to see the clothing item to state the price, and others did not make alterations in some articles, such as women's skirts or jacket sleeves, the latter for men and women.

Arguments like these shed light on the fact that the world is designed and thought by and for men's needs (Perez, 2019). Based on scientific data, a myriad of examples of equipment designed using men as models are mentioned by Perez (2019), such as the fact that, on average, women’s hands are virtually smaller than men’s, but pianos have keyboards that fit medium-sized male hands or cellphones with screen size easily handled by men but not by women. Voice recognition software, such as Google’s speech recognition software or the voice command systems used in cars, are 70% more likely to recognise male speech than females accurately. To give one last instance, Perez (2019) argues that current workplaces are, on average, five degrees too cold for women due to differences in metabolic performance between women and men. Gender biases in science are also found on the Gendered Innovations website,[57] a University of Stanford project funded by the European Commission. Development of new drugs, design of seat belts, and artificial intelligence are some of the instances in which women do not make part of the samples, suffering the consequences of using products designed and thought by and for men.

Considering these design gender biases examples and the justifications given by Californian service providers, the following questions could be raised regarding the provision of services: Why are the pressing machines made only according to men's clothing measures? Why are these ironing machines not adaptable to different clothing measures, embracing women's, men's, and children's garments?

4.4. Conclusions from the California Case

Some conclusions are conceivable from comparing the first surveys taken in 1993 and 1994 and those carried out in 1998 and 2000 in California. After enacting the law in this state, and despite its loopholes at the time, insomuch as amendments made afterwards, the difference in prices of **haircutting**, **laundering**, **dry cleaning**, and **clothing alterations** narrowed state-wide. Three of the four categories of services

[57] Gendered Innovations website: https://genderedinnovations.stanford.edu/.

scrutinised in 1998 and 2000 presented advancements in decreasing price differences in the face of 1993 and 1994: **haircutting**, **laundering,** and **clothing alterations**.

The price differences between women and men for a **haircut** state-wide (considering the cities of Fresno, Los Angeles, Sacramento, San Diego, and San Francisco) narrowed from $5.00 in 1993 to $2.56 in 2000, representing a decrease of 49.0%. In 1998, a reduction in the price difference of 20.0% was also observed in those cities. In the same way, the proportion of hair salons charging more women than men fell from 40.0% in 1993 to 38.0% in 2000.

Although the size of the **clothing alterations** samples was different, it is noticeable that most establishments (88.0%) presented equal prices for women's and men's garments in 2000. In contrast, the department stores surveyed in 1994 made a remarkable distinction between women's and men's clothing alterations. In 1994, men usually had their clothes altered free of charge, whereas women had to pay a substantial amount for this service.

Between 1993 and 1998, the price difference for **laundering** services dropped by 39.0%, and the proportion of launders setting different prices for women and men fell from 64.0% in 1993 to 46.0% in 1998. **Dry cleaning** was the only category that worsened after the law, either in the price difference or the rate of establishments with different prices according to the customer's gender. In 2000, women paid, on average, 34.0% more than men for a shirt dry-cleaned in 36.0% of dry cleaners, whereas in 1998, this average difference reached only 2.5% in 17.0% of service providers. Even before the law, the proportion of businesses that charged more women was lower (28.0% of dry cleaners).

In general terms, and based on the secondary data findings presented in this chapter, the law was effective in its initial years. The legislative initiative in California inspired New York City to pass an equivalent law in 1998. The next chapter will look at New York City's historical background, similar to the review for California in this chapter.

5. NEW YORK CITY'S HISTORICAL BACKGROUND: THE CITY TAKES ACTION COUNTER TO THE PINK TAX

This chapter provides descriptive and critical scrutiny of the legislation combating the pink tax in New York City and two exhaustive studies conducted in the city in the 1990s before the law was passed to combat gender-based pricing in services in 1998. Examining these surveys will lay the groundwork for the primary data analyses of New York City that will be made in Chapter 7. Those studies provide information on prices in haircutting, used cars, and clothing-related services, which were essential to give evidence to justify the need for specific legislation. Overall, the findings revealed that women tended to disburse more money more frequently than men for analogous services. As verified in California, even when women paid less than men for services, the difference in this "advantage" is lower than that of men. Although the studies herein presented were conducted before the law was enacted in New York City, reductions in the price disparities can be discerned in 1996, which can be attributed, for instance, to the role model of California or the thorough study of 1992 endeavoured in the city by the former Department of Consumers Affairs (DCA). This chapter is unfolded into four sections: the first provides a brief history of the legislation enacted, the second and third outline the findings before the law was passed, epitomised by two studies, and the closing section weaves the conclusions.

5.1. A Brief Framework of the Legislation

New York City comprises five boroughs: Brooklyn, Manhattan, Queens, Staten Island, and the Bronx. Together, these five boroughs amounted to a population of 8,804,190 persons in 2020, with a proportion of 52.5% of women.[58] In 1990, the population of this city summed up to 7,322,564 people, allotted in similar proportions to 2020.

[58] "USA: New York City Boroughs," City population, accessed May 26, 2023, https://www.citypopulation.de/en/usa/newyorkcity/.

Each of these boroughs is subdivided into neighbourhoods with self-characteristics and variances in the cost of living. Brooklyn and Manhattan bear the highest cost of living in New York City, whereas Queens, the Bronx, and Staten Island are known for lower costs of living, particularly Staten Island.[59]

In 1998, as the state of California did in 1995, New York City enacted a law addressing price discrimination in retail consumer services such as dry cleaning and haircutting (Jacobsen, 2018). The law addressing gender pricing (thus referred to in the Code) is part of Title 20 of the Administrative Code of the City of New York,[60] more specifically in Chapter 5 of the Code (*Unfair Trade Practices*), Subchapter 11 (*Posting of prices in retail service establishments*). Section §20-749 nominates the categories of retail service establishments targeted: tailors, dry cleaners, laundries, barbers and hair salons, nail salons, shoe and luggage repair shops, locksmiths, electrical or electronic appliance or equipment repair shops, reupholstery or furniture repair shops, tax preparers and photographic film development providers.

Gender pricing is explicitly referenced in Section § 20-750, paragraph c), as follows: "Notwithstanding any other law, rule or regulation, and in addition to any other penalties provided in this code or elsewhere, the disclosure of differing prices or fees based upon gender by a retail service establishment shall constitute a violation of this subchapter." Paragraph a) stipulates that a price list must be made available in the establishment, clearly disclosing the variables or additional charges that may be applied and indicating prices higher than the basic services provided by the establishment. Additionally, instead of using gender-based terms to describe services and respective prices - such as shirts and blouses - the retail service establishments should employ words that characterise the differences between the garments: "shirts with ruffles, shirts with pleats, etc., as items that require additional labour to clean" (NYC-DCA, 2015).

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[59] PODS, "NYC Moving Guide: The 5 Boroughs of NYC, Explained," accessed September 19, 2023, https://www.pods.com/blog/nyc-moving-guide-the-new-york-city-boroughs-explained.

[60] New York City, "Consumer Protection Law, Pricing (including Gender Pricing)," New York City Administrative Code, accessed March 30, 2024. https://www.nyc.gov/assets/dca/downloads/pdf/about/PricingLaws.pdf.

New York City Department of Consumer and Worker Protection (DCWP)[61] is the institution in charge of overseeing law enforcement and applying the foreseen penalties in Section §20-753, consisting of a payment of a civil sanction of not less than fifty dollars ($50.00) and not more than two hundred and fifty dollars ($250.00) for the first offence. For each succeeding infringement, the penalty raises for not less than one hundred dollars ($100.00) nor more than five hundred dollars ($500.00).

Despite extensive mobilisation and legislative efforts addressing gender-based pricing in New York City, disparities endure. The DCWP (formerly the DCA) issued only 118 infractions in 2014 and 129 in 2015 to businesses violating New York City's gender pricing law (NYC-DCA, 2015). The city's limited resources and apparent unwillingness to enforce the law, compounded by the absence of a private right of action or legal recourse for consumers aggrieved by discriminatory pricing practices, contribute to low levels of law enforcement and may disincentivise businesses from adhering to the legislation (Jacobsen, 2018).

The New York City Code was amended in 2016, requiring the DCA "to provide outreach and education on consumer protection issues that affect women".[62] Under Section §20-706.5 of Chapter 5, Title 20, the amendment demands the creation of "an outreach and education program to promote women's financial independence, stability and success" (The New York City Council, 2016). The intended programme would provide information on issues that typically and usually affect women, including but not limited to the four mentioned in the law, and among them read "the prevalence of gender-based pricing". To its fulfilment, the programme should produce educational materials in English and in six other languages most commonly spoken by limited English proficient individuals in the city on the subjects and be available online on the former DCA's website, as well as shared with the Commission on Gender Equity and the Mayor's Office to combat domestic violence. Yearly, these materials should be reviewed by the commissioner and updated as needed. Nevertheless, when browsing

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[61] Formerly the Department of Customers Affairs (DCA), in 2021 the name of this agency changed to the Department of Consumer and Worker Protection (DCWP).

[62] The New York City Council, "Local Law No. 99," August 31, 2016, https://legistar.council.nyc.gov/LegislationDetail.aspx?ID=2576388&GUID=5C523293-307A-4957-A808-3E50282C8526&Options=ID|Text|&Search=.

the DCWP's website to check if these guidelines have been elaborated and made available, as proposed, no updated information on gender pricing was found. The most updated material identified was the study produced by DCA in 2015, *From Cradle to Cane: The Cost of Being a Female Consumer*.

5.2. Before the Law - The 'Gyp' that Set the Dialogue in Motion

In June of 1992, the former DCA, led by Commissioner Mark Green, published *Gypped by Gender: A Study of Price Bias against Women in the Marketplace*. In this survey, DCA scrutinised 230 establishments of three categories of services (used car dealers, dry cleaners and launderers, and haircutters) throughout 1991 and 1992 in New York City. The *Executive Summary* of this document highlights that in 1991, women earned 26% less than men (a woman made $0.74 per each man's $1.00) and paid more than men for many products and services. In other words, women "both make less and pay more" (NYC-DCA, 1992). According to the DCA, in the historical contextualisation of the study carried out in 2015 by the Department, *Gypped by Gender* started a national conversation on gender pricing (NYC-DCA, 2015).

A couple of justifications explain the selection of these service categories for investigation: Firstly, the choice of **used cars** stemmed from the relative simplicity in negotiating their prices compared to new vehicles, as noted by the statement which attributed this ease to the absence of myriad options and configurations that frequently complicate negotiations for new cars (NYC-DCA 1992). Secondly, **haircutting** and **cleaning** services were chosen based on observational evidence indicating disparate pricing policies employed by providers in these categories, prompting the DCA to investigate the extent of the situation. The DCA presumes that other service categories might also set prices based on the customer's gender, disproportionately affecting women. Nonetheless, the scarcity of resources restricted the examination to these three categories. The Department also mentioned the susceptibility of services such as purchasing new cars, computers, other high-tech equipment, appliances, electronic repairs, and home improvements to gender-based pricing practices. In the following, the results of this study are presented and examined more closely.

I. Used car dealers

Women's engagement in the automotive market began earning recognition from car manufacturers and dealers in the years preceding 1992, as they became conscious of women's roles as drivers and significant purchasers of cars. DCA drew attention to the fact that women accounted for nearly half of all annual vehicle purchases and were involved in approximately four of every five new car acquisitions. In a comprehensive investigative effort conducted between August 1991 and February 1992, DCA inspectors, comprising male and female individuals, visited **50 used car dealerships** across Brooklyn, Queens, Staten Island, and The Bronx. Operating individually, they approached dealerships posing as potential buyers, inquiring about identical cars and interacting with the same sales representative. To mitigate potential biases related to race, inspired by prior research in Chicago highlighting racial disparities in automotive pricing, the DCA inspectors were intentionally paired to reproduce racial demographics: a black woman was paired with a black man and a white woman with a white man.

Initially, the survey methodology included male and female inspectors starting their inquiries regarding the vehicle, encompassing details such as the make, model, and year. Subsequently, irrespective of whether price information was visibly displayed on the car, the male or female inspector posed the question: "What is the best offer you can provide for me on this car?" This question began the price negotiation process as the inspector endeavoured to reduce the price. After leaving the car lot, the inspectors registered the first and second prices. The negotiation process was constrained to two bids per inspector to maintain consistency and mitigate the impact of bargaining skills on outcomes.

The findings revealed that **32.0%** of dealerships quoted equal final prices to female and male inspectors during the second quotation, **44.0%** offered higher final prices to female inspectors, and **22.0%** proposed lower final prices to women. The variance between the prices quoted to women and men ranged from \$60.00 to \$1,000.00. When the quoted prices for women exceeded those for men, the average disparity amounted to \$378.86, reflecting an extra 5.26% over male counterparts.

Otherwise, when prices quoted to women were lower, the average difference reached $183.18 less than those quoted to men, representing a discount of merely 2.88%.

Other findings showed that **56.0%** of used car dealers started (first quote) with the <u>same opening price</u> for women and men. The leftover 44.0%, with disparate opening prices, did it twelve times for women (55.0%) and ten times for men (45.0%).

Even if dealers treated women and men similarly at the beginning, disparities emerged as negotiations progressed, through "higher concessions to men and a refusal to negotiate at all with women" (NYC-DCA, 1992). This phenomenon becomes prominent when comparing the values of the second quotation, in which the number of dealers offering higher discounts to women ascended from 10 to 11 (+10.0%). Concurrently, those who gave equivalent discounts to men increased from 12 to 22 (+83.3%). On the other hand, the number of car dealers starting negotiations with an even initial quote decreased from 28 to 16, representing only 32.0% (-24.0%).

Mark Schienberg, the executive vice president of the Greater New York Automobile Dealers Association, implied the possibility that "the seller just assumes a man has more knowledge and better bargaining skills" (NYC-DCA, 1992). This contrast in the treatment reflects the gender stereotypes in a prescriptive way, as underlined in Chapter 1, which is intertwined with society's expectations about femininity and masculinity (Ellemers, 2017; Lips, 2019; Scarborough and Risman, 2018). Cortese (2008) also drew attention to the stereotype that advertising labels women as passive and subordinate consumers, corresponding to the timid and autophobic or dealer-phobic female who needs their husbands or fathers to make significant purchases, such as automobiles. Another hypothesis is that car dealers assume women are more susceptible to persuasion, diminishing the need to concede substantial discounts to ensure a sale (NYC-DCA, 1992).

Ingrained gender stereotypes lead to gender biases, observable in the proportion of dealers bargaining with male and female inspectors. Sixty-seven per cent of the time, dealers were open to negotiating with male inspectors, offering an average discount of $287.70, whilst negotiations with female inspectors happened only 33.0% of the time, resulting in an average concession of $182.80 (36.5% less than that offered to men). Additionally, dealers reduced the price by $1,000,00 or more for male inspectors on six occasions, whereas such significant reductions occurred only once for female counterparts. Further detailed data on used car dealers, derived from the DCA's investigation and categorised by New York City borough, is available in Annexe 7.

DCA also verified that only 22.0% of dealerships abided by Section §20-708 of the New York City Administrative Code, which requires that prices must be clearly visible using “a stamp, tag or label attached to the item or by a sign at the point of display which indicates the item to which the price refers.”

In light of these discoveries, DCA listed three broad recommendations to end the "women's car troubles." The first recommendation is to *educate women*, who must do their part before buying a car, and to research the makes, models, features, and how much they should cost. Reports on consumption issues can be reliable resources, such as *Consumer Reports,*[63] specifically the cars section. Analogous to California, this recommendation matches Jacobsen's (2018) suggestion for consumer activism through consumer education to apply pressure for enhanced legislation attacking the pink tax.

The second guidance involves *educating car dealers* exposed to the DCA's investigation. Dealers should raise women's awareness of the discrimination they are susceptible to when purchasing a car. This way, dealers are expected to be less likely to yield to discrimination, which may be detected and disclosed. This guidance converges with Hannah-Beth Jackson's proposal of 2020 for products' pink tax, which entails making a list of evidentiary elements available to determine whether a product is being marketed to a particular gender. Although this list would not solve the problem, "it might provide some guidance for identifying obvious cases" (Jackson, 2020) besides educating service providers by comparing the factors in the list with their way of price setting.

The third recommendation concerns ending bargaining, assuming that the bargaining process contributes to nobody enjoying buying cars since, for buyers, negotiating means costs in terms of time, energy, and money spent going from showroom to showroom. For dealers, it denotes the need for hiring more staff, expenditure of salespeople’s time, distrust and uncertainty in the sale process, and the

[63] *Consumer Reports*, in the section of cars, available online at: https://www.consumerreports.org/cars/.

reputation of salespeople to intimidate clients. Women are less prone to negotiate and tend to accept prices established in the market because gender stereotypes are reproduced in media, “educating” them to perform according to their gender (Cortese, 2008; Eisend, 2019; Ferrell et al., 2018; Heathy, 2020; Lips, 2019). Bargaining skills are not part of the “feminine package,” hampering women from feeling self-confident in negotiating prices. As punctuated by Eisend (2008), gender stereotypes in advertisements are detrimental to women and men to access equal opportunities, seeing they reduce “women’s professional performance, achievement aspirations, and positive self-perceptions.”

II. Haircutters

At the beginning of the haircutting section, DCA brought an excerpt of a letter sent by Kate Shogi, a citizen from Hoboken, in New Jersey, to Commissioner Green. Kate enquired why “certain hair salons charged more to cut women’s hair than men’s”. Kate’s friend posed this question to a hairstylist, who responded: “It was because most men have shorter hair than most women”. Taking this response as a starting point, Kate countered by arguing that in Manhattan, for example, there were thousands of men with hair shoulder-length or longer, as well as many women with short hair. So, those “long-haired men require just as much shampoo, conditioner, and attention as their female counterparts” (NYC-DCA 1992).

DCA's method of scrutinising hair salons followed that of used car dealers. DCA examined **80 haircutting** establishments in the five boroughs of New York City: Brooklyn, Manhattan, Queens, Staten Island, and The Bronx, asking for a pack of services that included shampoo, cut and blow dry for women and men. To compare prices, a female DCA investigator randomly chose from the Yellow Pages 80 “fancy hair salons, basic barber shops, and everything in between”. The number of establishments per borough that made part of the sample corresponded roughly to the population distribution in New York City.

She called each establishment and posed as a customer who wanted to schedule a basic haircut, including shampoo and blow dry, asking for the price. She also asked how much the same service would cost for her boyfriend. Here is the first difference: getting prices for men over the phone was uncomplicated but sometimes complex for women. Ordinary replies included “It depends” or “We would have to see your hair.” The investigator tried to handle these types of responses by asking for the salon’s base price or standard price, to which she received responses indicating a range of values rather than a flat rate, and it was almost always higher than the price for men.

Afterwards, 16 shops with different profiles were selected from the 80 surveyed - some with disparate prices, others with equal prices - to call back and interview in depth about how they set their prices. In this phase, the investigator identified herself as someone calling from the DCA for an official survey of pricing policies, getting the cooperation of nine hair salons.

Regardless of hair length (short or long), type (straight or curly), or cut (styled or blunt), the DCA study indicated that women paid more than men for haircuts most of the time. The findings showed that 66.25% of the 80 haircutters surveyed charged more women than men, with an average price difference paid by women 25.0% higher than men (the equivalent of $4.00 in 1992 or $8.90 in 2024[64]) for the same pack of services aforementioned (the citywide average price for a woman in the five boroughs was about $20.19 and for a man, $16.19). Nationwide, the average cost for all haircuts (women and men included) was $15.00. The other 32.5% of hair salons and barber shops charged the same price for shampoo, cut, and blow dry, irrespective of whether the client was a woman or a man. The remaining 1.25% of hair salons and barber shops charged a woman less than a man for the same services. Detailed findings are provided in Annexe 8.

DCA featured further discoveries: (i) Barber shops charged everyone less than salons for a simple shampoo, cut, and blow-dry. The prices ranged between $10.00 to $15.00. (ii) Salons generally charged more than barber shops, with prices spanning from $15.00 to $100.00. As their prices rose, the difference between men and women increased, varying from a few dollars to $48.00. (iii) Even though it was cheaper for a woman to cut hair at a barber shop than at a salon, she still disbursed a few dollars

[64] The current price was calculated in the US Inflation Calculator, available at https://www.usinflationcalculator.com/, access April 13, 2024.

more than a man. These three findings indicate that the research questions posed to be responded to by this dissertation correspond to the reality designed by the pink tax, particularly concerning haircut services. Supposing the law enacted in New York City in 1998 has worked effectively since then, price discrepancies between women and men in haircuts should disappear or diminish in the current days, preventing scenarios like that encountered by the DCA in 1992.

Using the letter sent to Commissioner Mark Green as a basis, DCA raised the following questions: "What is the difference between cutting a man's or a woman's long hair?" "Or between drying a man's or a woman's long hair?" "Is the woman getting $4.00 worth of extra time, electricity or mousse?"

Posed these questions and the fact that each person is different and might require additional work or consultation time than others, DCA's report lists three possibilities haircutters had to determine their prices:

1. Charging all women one price slightly higher than men's because most other establishments do it **grounded on the premise that women, on average, require more effort, mousse, time, or whatever else**.
2. Determine a price **based on what needs to be done or the actual work done** through an estimate before commencing the work or charge by what is on the meter after finishing the job, respectively.
3. Apportion the losses on demanding clients and the gains on easy ones by charging everyone, women and men, **the same base price**, surcharging people who ask for complicated or time-consuming styling.

Each method involves issues that must be pondered, as the following set out. The **first approach** treats women and men as separate classes, considering only their gender. For example, a woman whose service takes less time will pay a higher price solely because she is a woman, and a man who takes more time or requires more attention will pay a lower price just because he is a man. The **second method** sounds fairer since the given price is by the actual work done, which is more aligned with the charges for routine repairs and maintenance of other consumer property, such as TV repair, whose service cost is for parts and the time it takes to do the job. Nevertheless, it can be challenging in haircutting service due to the work dynamics, inasmuch as hairdressers often work on two or more clients at once. This characteristic makes it difficult to calculate the time each client has taken. The temptation of a hairdresser to take longer than necessary, aiming to charge more for the cut, is another hurdle signalised by DCA. The **third approach** "implies that some people may pay slightly more than their fair share for a haircut and others may pay slightly less" (NYC-DCA, 1992). However, differently from approach 1, all people - regardless of their gender - might suffer from this treatment.

When asked how they fixed their prices, haircutters that charged women more than men responded that **they typically required more time**, but without substantiation in data or calculations; others said, "That is just the way it is." The haircutters who charged the same for women and men answered that **gender was not a reliable predictor of how much attention or time a client required**. Among the questions posed in DCA's report, one deserves a spotlight: "Do the number of women who request complicated, time-consuming styles justify charging all women who enter the shop a higher price?" (NYC-DCA, 1992). DCA did not obtain an answer to this query; however, it embodies a rhetorical question to contemplate attentively, gathering all resources available regarding gender stereotypes and biases in society and reinforced by media, which influence the pink tax spread without opposition. Gender equality is one of the UN's 17 SDGs, and the economic and financial sphere is part of the solution for women and men to have equal opportunities. Gender-based price discrimination, as well as the gender pay gap, must be addressed appropriately (EIGE, 2023; OECD, 2023; UN, 2023; World Bank, 2023).

From the interviews with haircutters and experts, DCA concluded that price differences were "based more on stereotypical characterisations of women, vague intuition about costs, and the fact that everybody else does it rather than on any true reflection of what it costs to coif" (NYC-DCA, 1992). This random method to establish prices used by hairdressers, supported by the replies illustrated in the previous paragraph, which the DCA obtained from the nine hair salon' interviewees, is confirmed by Victoria Wurdinger, an editor in the trade magazine American Salon. She told DCA that historically, women have always paid more than men and haircut prices are based on this fact. She affirmed that hairdressers did not usually “calculate out time versus money” and that tradition influenced pricing, which was arbitrary (NYC-DCA, 1992). John Jay, president of Intercoiffure, a trade association for salon owners, corroborated her assertions.

From the suggestions DCA listed before that service providers could use to determine prices, the Department proposed three recommendations about haircutting pricing policies, which are convenient and contemporary: First, haircutters should fix everyone the same price and surcharge people whose request is known to require more time, effort, or products. Alternatively, haircutters might give a range of prices that apply to everyone and determine each cost based on the individual’s requirements or needs. Second, customers should try negotiating with their haircutter when a cut is relatively simple. In the survey, some haircutters confessed to DCA that people who spoke up were rewarded with a lower price. Third, customers should question their haircutters about pricing policies and ask if men deserve to pay less. If the haircutter’s answer - and the cut - is satisfactory, stay; if not, look for a professional who charges fair prices (NYC-DCA, 1992).

The first DCA recommendation aligns with Jackson's (2020) guidance about creating a list with evidential components indicating whether prices are set based on the customer's gender, as mentioned earlier, assisting providers to avoid gender-based pricing. Otherwise, the second recommendation conflicts with the ending bargaining claim in respect of used car dealers. Based on the arguments wove before and bearing the research questions of this study in mind, seeking to ascertain whether legislation is efficacious to tackle the pink tax, the fact that service providers expect price negotiation from customers places women at a disadvantage once gender stereotypes affect more the women, namely regarding crucial characteristics to the bargaining abilities (Cortese, 2008; Eisend, 2019; Ferrell et al., 2018; Heathy, 2020; Lips, 2019). The third guidance corroborates Jacobsen's (2018) concerning consumers' collective activism, specifically boycotting brands and providers persisting in gender pricing.

III. Cleaners

The DCA report forewarns that dry cleaning and laundry establishments probably always used pricing policies that discriminated against women (NYC-DCA, 1992). However, with the increased presence of women in the administrative workforce, their outfits resemble men's, undermining the established disparity in this sector. The citywide average prices for these services made this gap evident: annually, women would pay $543.72 for cleaning their clothes, and men $466.20, resulting in a difference of $77.52 or 17% in 1992. This difference did not entitle women to additional services as it occurred with men, which could justify the higher amount they paid.

New York City cleaners have justified the price discrepancy with claims like: "Pressing women's clothing is more difficult because of fancy details such as ruffles, pleats, tucks, fabrics, and linings that require at least some hand ironing" and "women's shirts, even plain white man-style cotton shirts, take longer to press because the pressing machines used by most launderers and cleaners were designed for men's size shirts" (NYC-DCA, 1992). Resembling the California case, these arguments conceal unconscious gender biases stemming from gender stereotypes that damage mostly women (Perez, 2019).

Gender stereotypes consequences are validated by Peter Blake, director of public and environmental affairs at Northeast Fabricare Association, who affirmed that many women's shirts in size eight and above fit on most of the pressing machines in the same way as men's shirts in sizes between 14 and 18 1/2, the reason why the price for laundering or dry cleaning a woman's or man's shirt may be determined using, for instance, the shirt's size as the gauge, not the customer's gender (NYC-DCA, 1992). Survey findings in Montgomery County, Maryland, align with Peter Blake's assertion since most women's shirts fit into the ironing equipment (NYC-DCA, 1992).

Following the methodology used for hairdressing establishments, between July and August 1991, a DCA investigator did a telephone survey of 80 dry cleaners and launderers chosen randomly from the Yellow Pages directories for all five boroughs of New York City (NYC-DCA, 1992). The number of businesses surveyed by phone in each borough corresponded approximately to the population proportions of each borough. In February 1992, a second investigator called all the cleaners back to double-check the data previously gathered. Subsequently, follow-up visits were made to another 20 segment businesses, totalising **100 dry cleaners and launderers** in New York City that had their pricing policies scrutinised. The services researched were (i) laundering and pressing a women's and men's plain, white, cotton shirt and (ii) dry cleaning a women's and men's ordinary, lightweight wool, tailor-made suit.

During the first phase of the research, the first researcher again contacted 16 cleaners to get a more detailed understanding of their pricing policies. The establishments selected for this more in-depth study included some that charged disparate and others that asked for the same prices. The second part of the survey entailed two DCA investigators - one woman and one man - separately acting as a customer. They asked for price quotes for laundering the same three shirts into 20 Upper East Side (Manhattan region) cleaners. Investigators registered the prices after leaving the store. The results of this small sample test with the 20 cleaners from the Upper East Side revealed that the female investigator was quoted higher prices than her male counterpart in 15.0% of the 20 surveyed establishments. In other words, the cleaners that surcharged women "appeared to be basing their prices solely on the perceived gender of the person bringing in the shirts for service" (NYC-DCA, 1992).

The survey carried out by telephone with 80 cleaners distributed into five boroughs roughly per their population showed that 55.0% of the 80 surveyed establishments asked for an equal price for **cleaning a suit** regardless of the customer's gender. The other 45.0% overcharged women for the same service provided for men. For **cleaning a shirt**, 45.0% of cleaners did not clean shirts. Of them, 39.0% did not clean women's and men's shirts, and the remaining 61.0% did not clean exclusively women's shirts. Taking the 44 cleaners that cleaned women's and men's shirts into consideration, 50.0% charged women and men evenly, and the other half overcharged women. For **dry-cleaning a shirt**, 17.5% of dry-cleaners did not provide this service for men. Of the remaining, 31.3% set the same price for women and men, 45.0% overcharged women, and 6.3% undercharged women. Those findings are shown in Annexe 9.

The findings above underscore two salient issues pertinent to the pink tax phenomenon: women face higher expenditures than men for comparable services, or cleaning establishments may be inclined to exclude women from their service offerings. Based on the service providers' explanations, certain service modalities are likely constrained by the perceived inadequacy of machinery to accommodate women's garments.

To end with the distinction between the amount charged from women and men for cleaning services, DCA listed four propositions:

1) Adopt a policy similar to that of the Northeastern and California Fabricare associations, which postulated that “people should pay only for the work required to clean and press their clothing” (NYC-DCA, 1992). In other words, women must not pay more than men to have a shirt that fits on the pressing machine, and men whose shirts do not match on the machine should pay the same proportion as women for their shirts that must be hand-pressed.
2) Alternatively, launders could charge everyone an equal price to launder and press similar shirts.
3) Forbid cleaners that refuse to launder exclusively women’s shirts to continue this discriminatory policy.
4) Equalise the policy for suits to shirts, as a way to women’s suits that require little or no extra work, which costs the same as the men’s suits to clean and press. Identically, men’s and women’s suits that take more time because of their cut, fabric, or detailing should be surcharged accordingly.

Once more, these recommendations match with Jacobsen’s (2018) summoning customers for collective mobilisation to avoid service providers performing gender pricing or refusing to provide services to a group like women. These guidelines also follow Jackson’s (2020) proposal to make available a list of elements to prevent gender stereotypes in pricing and service provision. Perez’s (2019) insights on biases in design are suitable for the four recommendations.

Overall, the report's conclusions demonstrated that women spent more than men purchasing a similar used car, getting a haircut, and laundering or dry cleaning a similar shirt. In the case of a **used car**, for example, a real-life negotiation will depend on each person's bargaining process, representing a disadvantage for most women compared to men. Gender stereotypes and gender biases educate women and society to expect women to be timid and without negotiation skills. In this way, presumably, women would have hardships deciding on purchases of significant amounts, or that implicate technical knowledge, such as car buying. Another factor discerned by the DCA was that once a used car is sold, there is no other equal to it, hindering the comparison of the price paid by a woman or a man for the exact vehicle. Therefore, as mentioned before, one of the DCA's suggestions for used cars was to end the bargaining process for everybody.

For **haircutting** services, DCA understood illegal overcharging women because there was no “substantial proof that women require more time, products or other quantifiable costs” (NYC-DCA, 1992), which reinforces that haircutters should use other criteria than the customer’s gender for fixing prices. Hair length and thickness, or the time required for a hair treatment, are examples of impartial components of haircutting services that can be used to fix prices. The case of **cleaners** looks like the haircuts since pricing should not be based on gender, as encountered by the DCA investigation. Also, the report supported the idea that it was illegal for a launderer or dry cleaner to refuse to launder women’s shirts because it violates New York City’s Human Rights Law.[65] Other service providers or manufacturers can use blatant subterfuges used by cleaning providers to justify the different prices between women and men or deny delivering services or products for some groups of clients when convenient.

In 1996, the Committee on Consumer Affairs's members also requested a survey to verify pricing for haircutting, clothing alteration in the principal clothing retailers and cleaners, and dry cleaning. The following section presents this study.

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[65] New York City Administrative Code, Title 8, Section 107, Subsection 4, item a), regarding public accommodations states: “ It shall be an unlawful discriminatory practice for any person who is the owner, franchisor, franchisee, lessor, lessee, proprietor, manager, superintendent, agent or employee of any place or provider of public accommodation: 1. Because of any person's actual or perceived race, creed, color, national origin, age, **gender**, disability, marital status, partnership status, sexual orientation, uniformed service or immigration or citizenship status, directly or indirectly: (a) To refuse, **withhold from or deny** to such person the full and equal enjoyment, on equal terms and conditions, of any of the accommodations, advantages, services, facilities or privileges of the place or provider of public accommodation; or (b) To represent to any person that any accommodation, advantage, facility or privilege of any such place or provider of public accommodation is not available when in fact it is available”. Available online at: https://www.nyc.gov/site/cchr/law/chapter-1.page#8-107.1.

5.3. Before the Law - The Price is <u>Not</u> Right[66]

In May 1996, the Committee on Consumer Affairs's members ordered that the New York City Council's Office of Oversight and Investigation research gender-based price discrimination in New York City. As the preceding section outlined the pioneering investigation to scrutinise alleged gender-based price discrimination service provision in 1992, the 1996 study was commissioned to supply additional evidence concerning the pink tax in New York City. Given the scepticism among many people regarding this issue, the accumulation of empirical evidence bolstered the existence of the pink tax and responded to doubts that could arise regarding an alleged poor methodology in the previous survey. Additionally, in 1996, despite the absence of legislative measures in New York City, California had already enacted the Gender Tax Repeal Act in 1995. Therefore, the findings of the 1992 study in New York City, alongside surveys conducted in California in 1993 and 1994 and enacted legislation in California, supplemented by the study requested in 1996, collectively strengthened the advocation for implementing analogous lawmaking in New York City.

The investigation involved male and female staff posing as consumers. They called **199 haircutters**, visited **67 dry cleaners,** and visited **24 major clothing retailers**. The Council team's conclusions, assembled in a final report published in September 1996, are outlined below.

I. Haircutting

Between May and June 1996, the Council's staff surveyed haircutting service providers. The sample, composed of 199 barber shops and beauty salons in the five boroughs of New York City (Brooklyn, The Bronx, Manhattan, Queens, and Staten Island), was randomly chosen from the New York Yellow Pages. The distribution of the establishments was proportional to the population of the five boroughs using the 1990 Census, as follows: 31.0% (or 61 businesses) from Brooklyn, 16.0% (or 33) from The Bronx, 20.0% (or 41) from Manhattan, 27.0% (or 53) from Queens, and 6.0% (or 11) from Staten Island.

[66] New York City Council (1996) The Price is <u>*Not*</u> Right: Gender-Based Price Discrimination In the New York City - Haircutting, Clothing Alteration and Dry Cleaning Industries, 27 September.

To reach 199 haircutting businesses, the Council's staff members had to make 418 calls. The same proportion of women and men made the calls by which they asked for how much the establishment charged for a basic haircut for short hair (no wash or styling involved, just a cut). The two typical responses given by the service providers were:

1. **A price was quoted**: In this case, the staff member also asked for the cost of a boyfriend/girlfriend's haircut, indicating he or she had the same hair length. If the prices differed, the caller questioned the service provider about the reason for that variance.
2. **A price was <u>not</u> quoted**: In this instance, the haircutter justified that they must see the length of the caller's hair to give a quote, to which the staff member replied that he or she had short hair. If they gave a price, the caller enquired about the price of a haircut for their short-haired boyfriend/girlfriend. If the haircutter gave a quote and the prices varied, the caller asked why; if the costs did not differ, the caller ended the call.

The findings demonstrated that women paid a medium price of almost 19.0% higher than men for a haircut, representing a medium cost of $16.31 for women and $13.71 for men. Out of the 199 haircutting establishments surveyed in 1996, 47.2% quoted equal prices for a haircut to women and men, 48.2% set prices higher for women, and only 4.5% had prices lower for women (see Annexe 10 for more details). When considering the proportion of establishments that charged different prices for women and men (around 53.0% of haircut businesses), the average price for men increased to $14.84 and $20.51 for women, representing a difference of 38.0%. In other words, considering the hairdresser offenders solely, gender pricing still had twice the impact on women's expenses.

Compared to the 1992 findings, an evident **decline of approximately 18.0%** was observed in the proportion of hairdressing establishments charging women <u>higher</u> prices than men (from 66.25% in 1992 to 48.2% in 1996). Conversely, the share of establishments charging <u>identical</u> prices for women and men **grew by almost 15.0%** (from 32.5% in 1992 to 47.2% in 1996). Moreover, the segment of establishments quoting <u>lower</u> prices for women relative to men exhibited a modest **increase of 3.25%**

(from 1.25% in 1992 to 4.5% in 1996). Although legislation has yet to be introduced in 1996, some assumptions are conceivable in interpreting these pronounced advancements compared to 1992: (1) Since the survey conducted in 1992, people have become aware of the pink tax, catalysing alterations in service pricing practices. (2) The legislation enacted in California that New York City was based on to advocate for likewise spread the word on the issue and legislative measures, engaging people in educating themselves on the topic and making changes. (3) The envisioned societal evolution would influence business owners to recognise that gender-based pricing does not make sense, thus motivating efforts to eliminate such discriminatory practices.

The responses from haircutters who charged women more than men for the same service (a basic haircut for short hair) were blatant anchored on gender stereotypes (see Cortese, 2008; Eisend, 2019; Ferrell et al., 2018; Heathy, 2020; Lips, 2019; Ellemers, 2017; Scarborough and Risman, 2018), as noticeable on the following findings: (i) 25.0% of hairdressers surveyed justified their prices based on a combination of women's hair length, extra time, and hairstyles; (ii) 22.0% ascribed a woman's hair length as the main reason; (iii) 11.0% pointed to the extra time spent on women's hair as the principal motive; (iv) 9.0% affirmed that women's hairstyles and the complexity of some of them justified women being charged more than men; (v) 15.0% said that is how the prices are quoted, or the owners set the prices; (vi) 12.0% replied that they did not know why women paid more than men; and (vii) the leftover 6.0% varied among "hung up, said it depended on which hairdresser cut the hair, did not want to speak about it, said that the price was a special, or said that the prices were set because a man is a man and a woman is a woman" (NYCC, 1996).

II. Major clothing retailers - Suit alterations

In July 1996, the Council's male and female investigators surveyed the 24 major clothing retailers across the five boroughs of New York City. The Council defined a significant clothing retailer as "large, well-known, regional stores or national chains which sell men's and women's clothing, such as Barney's and Macy's" (NYCC, 1996). The sample of stores comprehended four stores in Brooklyn, one in the Bronx, 13 in

Manhattan, three in Queens, and three in Staten Island. The selection of the stores was from the NYNEX Yellow Pages.

Following the methodologies of previous studies, Council members visited each of the 24 shops surveyed, asking about the price for making alterations. The alteration services included hemming the pants, hemming the suit sleeves, and taking in the waist of the pants to a suit purchased from the shop at its regular price. The prices of the suit ranged between $300.00 and $1,500.00. Council investigators also observed whether the stores posted alterations in prices.

The findings showed no store-priced men more than women in no-alteration service (refer to Annexe 11). Thirty-seven per cent of the 24 stores did not have information about alterations prices because of one of those four options: (i) The Store referred a Council staffer to an outside tailor for suit alterations, (ii) No women's alterations, (iii) No price, or (iv) No suit alterations available.

With a frequency of 79%, **taking in the waist of the pants** was the alteration service for which women were <u>often</u> charged more than men, with a medium price 190.4% higher for women. **Hemming the suit sleeves** was the alteration service with the <u>lower</u> price difference (women paid on average 50.2% more than men) and with more establishments charging the same price (57.0%). **Only 8.3%** of stores visited had prices posted for alterations services.

The adequacy of the store sample required refinement since the variety of services offered for men and women differed across establishments, hampering a comprehensive analysis. Based on the plausible findings and juxtaposed to California studies of 1993 and 1994, which scrutinised clothing alteration services, women tended to pay more for garment adjustments. Remarkably, men often benefited from complimentary alteration services for some types of clothing for free; on the other hand, women did not. Women further suffered the absence of service offerings in some major retail stores, pushing them through a search for such services elsewhere. Consequently, besides spending more money, women must invest more time searching for these services.

III. Dry cleaning and alterations

During July and August 1996, Council's members surveyed 67 dry cleaners in ten neighbourhoods throughout the five boroughs. The three items quoted comprised basic white, front button, cotton shirt; grey, unlined wool pants with a front zipper; and lined wool pants suits. The methodology consisted of male and female Council staffers going to each of the 67 dry cleaners separately, asking for the price for seven services: dry cleaning the shirt, laundering the shirt, hemming the wool pants one inch (no cuffs), taking in the wool pants waist one inch, dry cleaning wool pants suits, hemming the wool pants suits one inch (no cuffs), taking in the wool pants suits waist one inch, and taking up the wool paints suits sleeves one inch. Furthermore, investigators checked "for the posting of signs, detailing the prices of dry cleaning, laundering, and alterations" (NYCC, 1996), as required by local law.[67]

The findings for dry cleaning and laundering (see Annexe 12) show that 95.5% of the 67 establishments surveyed offered dry cleaning a suit, from which 40.6% quoted a price <u>higher</u> for women than men. On average, women paid 3.9% more than men, the equivalent of $0.29. Laundering a basic white shirt was the cleaning service with the lowest price difference (women spent 2.1% <u>more</u> than men overall, or $0.04). In 60.0% of the dry cleaning establishments surveyed, laundering services for shirts were offered exclusively to men at an average cost of $1.69. Women could encounter price differentials of up to 300.0% compared to men for laundering a shirt, corresponding to a medium price of $4.50 higher than that for men. On the contrary, the most significant disparity men faced was for dry cleaning a suit, which could cost 53.8% more than women, representing a cost of $3.50.

These results revealed that although men are also affected by gender pricing, the price disparities confronted by men tend to be less substantial than those faced by women. This observation is not exclusive to the cleaning and dry cleaning segments. As exhaustively demonstrated by the studies conducted in California and New York City, women repeatedly encountered higher and significant expenditures to access analogous services offered to men.

[67] NYC Admin. Code Sect. 20-750, available online at: https://codelibrary.amlegal.com/codes/newyorkcity/latest/NYCadmin/0-0-0-35671.

Regarding clothing alterations (see Annexe 13), the analysis reveals notable disparities in pricing between genders. On average, women were charged 4.3% lower than men for hemming wool pants by one inch, the equivalent of a reduction of -$0.34, and 3.1% lower for altering suit jacket sleeves by one inch (or -$0.47). On the other hand, for the remaining three clothing alteration services surveyed, women paid higher prices compared to men: 4.1% or $0.37 more for adjusting the waist on wool pants by one inch, 10.6% or $0.86 more for hemming suit pants by one inch, and 10.7% or $1.02 more for adjusting the waist on suit pants by one inch. One establishment was disregarded from the sample because it did not provide clothing alteration services. The Council's investigators also verified that 34.3% of businesses did not post prices for dry cleaning, laundering, or clothing alteration services.

Similarly to the observed for cleaning and dry cleaning services, findings for clothing alterations demonstrate that women are prone to be substantially surcharged compared to men, even when men face higher costs than women. Despite the relatively lower price discrepancies for clothing alterations, the rationale for gender-based pricing for these services seems more complex. After all, when adjusted, which dissimilarities of women's or men's garments demand distinct costs?

5.4. Conclusions from the New York City Case

Upon synthesising the findings from the six studies expounded in Chapters 4 and 5, it becomes evident that women consistently face higher prices for services analogous to those offered to men across various categories. In other words, gender inequalities persisted. The five service categories studied in California's and New York City's reports, comprising haircuts, used car sales, clothing alterations, laundry, and dry cleaning services, reveal a pattern of price differentials and underlying motivations provided by service providers. Gender-based price discrimination emerges as associated with ingrained gender stereotypes. These stereotypes are disseminated in society, gaining voice and visibility through television, social media, billboards, and online advertising. Gender stereotypes bring about gender biases that are utilised by the market to explain the disparity in pricing between services similar to men and women.

Service providers use the role model of women as timid and dependent to perpetuate gender-based pricing, often unquestioned by consumers. Although men are also susceptible to the pink tax for some services, findings indicated that these instances occur less frequently and with lower disparities in pricing.

Despite the absence of enacted legislation in New York City between 1992 and 1996, when studies were conducted, progress was observed in mitigating price disparities in the analysed services. Three inferences can be envisaged for these outcomes. The first assumption includes the public's awareness of the pink tax and its harmful potential, which may be attributed to the initial study in New York City in 1992. This pioneering survey on the pink tax engendered a national debate on the issue within the United States. Secondly, reports elaborated in California during 1993 and 1994, coupled with legislative measures implemented in that state, likely influenced the empirical advancements in New York City in 1996, where concern about the pink tax already existed. A third hypothesis connects to natural societal progression towards gender equality, which may have diminished price disparities between women and men.

Departing from the insights derived from the secondary data obtained from the six studies in California and New York City, Chapters 6 and 7 will triangulate secondary and primary data analyses to respond to the research questions and specific objectives of this study. This comprehensive examination in the final chapters will be responsible for weaving conclusions about the efficacy of public policies striving to end the pink tax.

6. LAW IMPLEMENTATION AND EVALUATION - CALIFORNIA

One of the goals of this research is to evaluate the effectiveness of legislation adopted in California in reducing or eliminating price disparities between women and men for analogous services, specifically haircuts. This chapter represents a comprehensive consolidation of the primary and secondary data mixed set obtained for this research endeavour. Qualitative data was garnered through two semi-structured interviews, while quantitative data (haircut prices) came from hair salon websites in California and data from reports digested in Chapter 4. In particular, the quantitative component of this research consists of comparing the current haircut prices in California to the other 47 states within the continental United States and the 1990s and 2000s haircut prices in California from reports presented in Chapter 4.

This chapter unfolds into three sections: the first part explores the qualitative data, highlighting insights from the interviews. The second section focuses on presenting and analysing the quantitative data, synthesising conclusions drawn from statistical scrutiny and correlating these findings with the qualitative data whenever appropriate. The final part discusses the findings in the two antecedent sections, aspiring to articulate conclusions grounded in the theoretical frameworks delineated in Chapters 1 and 3. Both interviews and statistical analysis of quantitative data denoted that the legislation implemented in California in 1995 played a part in diminishing the price disparities between women and men concerning haircut services.

6.1. Interviews

The primary objective of the interviews was to obtain perceptions from individuals directly involved in the process of legislation against gender-based pricing in California, including its design, approval, and effectiveness after implementation. This section compares the interviewees' responses with the literature insights reviewed in the first chapter.

Jackie Speier, a pivotal figure in leading legislative efforts to address gender-based pricing differentials in California during the early 1990s, was the first interviewee for the California case — her enduring commitment to highlighting this issue on a national scale positioned her as a notable advocate. Hannah-Beth Jackson, the second interviewee for the California case, emerged as a proponent actively engaged in the campaign to eliminate the pink tax in 2020. Notably, this year marked California's concerted efforts to amend its legislation, incorporating the scrutiny of goods prices, a measure successfully enacted in 2022.

In her responses, Speier generally conveyed acknowledgement of the merit in legislation aimed at reducing service price disparities between genders. Concurrently, she emphasised that there is still a path to pave to wipe out pink taxes in society.

Jackie Speier asserted that the conception of California law aimed to forestall gender-based discrimination against women by service providers. The foundational premise of the legislation sought to establish pricing for services based on factors such as the duration of service provision or other characteristics, excluding gender as a determinant. Motivated by her team's observations regarding price differentials for coloured products, exemplified by the higher cost of pink blouses contrasted with their blue counterparts, Speier commissioned market research. These surveys are intended to scrutinise and substantiate the existence of price disparities between products and services oriented towards female and male consumers. The empirical findings, expounded upon in Chapter 4, confirmed the existence of factual price discrepancies, thereby furnishing concrete evidence to put a law forward.

Both Jackie Speier and Hannah-Beth Jackson emphasised that a primary hindrance to the effective implementation of legislation aimed at eliminating the pink tax is the absence of financial prioritisation by the government. They also admitted that enforcing the law is expensive, as Jackson said:

> “We have the consumer departments doing their work, but it’s impossible to constantly visit each establishment to verify compliance with the law, if the price list is posted in a visible place or available for those who request it, etc.” (Hannah-Beth Jackson interview)

The interviewees' responses echo the sentiments Jacobsen (2018) expressed, putting into question the usefulness of derisory penalties and the lack of human resources and readiness to enforce such laws. A more comprehensive examination of their responses also resonates with Koehler's (2016) statement, arguing that policymakers' commitment to gender equality inherently signifies a commitment to universal human rights.

Speier further declares, "We should have a good educational process to raise awareness of the pink tax alongside service providers and society." This assertion aligns with various recommendations in the literature, whether directly or indirectly, about the imperative of enlightening society about persisting gender stereotypes, particularly within media settings (see Cortese 2007; Ferrell et al. 2018; Jacobsen 2018; Eisend 2019; Lips 2019).

When questioned about their perspectives on whether the law implementation evolved as expected, both interviewees unequivocally proclaimed the law's ineffectiveness, reiterating the deficiency of government engagement in providing essential resources, including time, personnel, and financial support for enforcing the law. Consequently, they expressed discontentment with the law's current state. Nevertheless, the interviewees had different opinions regarding specific positive developments resulting from the legislation. Speier remarked on improvements, such as the reduction of price disparities between women and men and the observable shift among more service providers toward pricing based on elements other than gender, but also warned about people’s unawareness of the issue. On the other hand, Jackson expressed her dissatisfaction with the law more emphatically, underscoring the inadequacy of government resources allocated to its enforcement. She endorsed more severe penalties, arguing that substantial fines would be a primary trigger for the requisite cultural shift, something she is acknowledging the long-time nature of such transformation. The application of higher financial penalties corroborates the use of incentive instruments on the negative side. As the name suggests, this policy instrument can prompt a behaviour change, even though it should address conjoined capacity and learning, as well as symbolic and hortatory instruments to make the shift enduring.

In consonance with Jackson's strong advocacy for more expensive penalties for lawbreakers, Speier also indicated that this measure would be a pivotal action she would have pursued differently in formulating and implementing the law. This recommendation aligns with Jacobsen's (2018) advocacy, explicitly declaring that the amounts imposed on service providers who violate the law are deemed insignificant in deterring business owners from perpetuating gender-based pricing practices. It is reasonable to assert that business owners may prefer to incur a relatively low fine, which does not jeopardise the operational viability of their establishments, rather than undergoing a fundamental alteration of their pricing policies.

In addition, Speier expounded on other potential betterments she would propose in the design and implementation of the law, considering her current knowledge:

> “I would work to raise awareness of the pink tax to give more reasons to service providers for following the law. Service providers may be more inclined to modify their pricing practices by creating a stronger incentive for adherence to the law.” (Jackie Speier interview)

This assertion can be correlated with Jacobsen's (2018) perspective on consumer education, declaring that a comprehensive understanding of the biases ingrained in gender-based pricing coupled with the imposition of more severe financial penalties is crucial for curbing persistent gender-based pricing practices among retailers and service providers.

Meanwhile, Jackson also mentioned that she would allocate more resources to elevate public awareness and empower people to recognise and actively address this form of discrimination. This empowerment includes actions like boycotting brands and companies that engage in gender-based pricing and initiating legal action against such businesses, among other measures. Once again, Jackson's proposition aligns with Jacobsen's (2018) analysis, wherein he recommends provisional responses like these from individuals until a definitive solution to eradicate the pink tax materialises.

In conclusion, drawing upon the responses provided by Speier and Jackson and juxtaposing them with the public policy instruments delineated by Schneider and Ingram (1990) and Engeli and Mazur (2018), it is feasible to ascertain that the *Gender Tax Repeal Act of 1995* falls under three out of four categories of policy tools: authority instruments, incentive instruments, and capacity and learning instruments. The authority dimension is evident as the law operates through authorisation, prescription, or prohibition of specific behaviours, epitomised by prohibiting service providers from establishing prices based on customers' gender. The incentive facet manifests through the financial penalties imposed on service providers that persist in discriminatory pricing based on customers' gender. Finally, the capacity and learning aspect builds on the law's underlying purpose to educate service providers by fostering an understanding of why they must cease discriminating against women and men by setting disparate prices for similar services.

The ensuing section presents the quantitative data alongside the statistical analyses conducted in Jasp, signalling the law's overall efficacy in mitigating the pink tax.

6.2. Quantitative data

The interviews yielded valuable knowledge from two actively engaged participants in California's pink tax legislative process, demonstrating alignment with the established literature on gender-based price discrimination. This section presents the quantitative data acquired from hair salon websites and the resultant outcomes derived through statistical analysis employing the Jasp software.

The quantitative dataset of California, constituted by haircut prices, underwent meticulous organisation and analysis within the Jasp software. The structuration of this analysis arises from three distinct temporal phases: firstly, secondary data predating the enactment of the legislation in 1993; secondly, secondary data obtained shortly after the law's implementation, comprising 2000 and 2001; and finally, primary data collected after the law, precisely in 2023. Subsequently, a consolidation of the data collected post-law implementation was executed, resulting in a final formation of two distinct groups: firstly, the dataset from 1993 preceding the enactment of the law in 1995, and secondly, the union of data from 2000, 2001, and 2023, which followed the law's implementation in 1995. After this consolidation, detailed and comprehensive analyses were conducted and elaborated.

Independent samples parametric and non-parametric tests were conducted in Jasp for each dataset grouping to evaluate the statistical significance of observed price disparities. Whenever applicable, parametric Student’s t-tests for independent samples were employed; otherwise, non-parametric Mann-Whitney tests were carried out once it is the alternative non-parametric test to the T-test for independent samples when the variable data does not fulfil normality or homogeneity of variances, or both (Carús and Fernandes, 2021). These analyses served as a means to assess the efficacy of the law since they compare the means between two groups (men and women) for the variable “price” before and after an intervention (law implementation) (Carús and Fernandes, 2021).

Additionally, a comparative examination was undertaken between California-specific and nationwide data for the United States. This latter disregarded California and New York City data to enhance the robustness of the analysis. The interpretation of the statistical analysis entailed verifying the assumptions regarding data normality distribution ($p > 0.05$) and homogeneity (Levene’s $p > 0.05$). As afterwards elaborated, the overall findings portend well for the effectiveness of public policies aimed at the pink tax.

The formulation of the statistical hypothesis tested using the parametric and non-parametric tests in Jasp aligns with the research question addressed by this dissertation, which is to verify the efficacy of legislative measures in reducing or eliminating price differences in similar services provided for women and men, specifically haircuts. In that sense, the statistical null hypothesis ($p > 0.05$) is described as follows:

H0: The mean price for a woman’s haircut in California is <u>equal</u> to that for a man’s.

In analysing the sample of 38 prices preceding the enactment and implementation of the legislation of 1995, both the 1993 datasets for women's and men's haircuts exhibited characteristics indicative of normal distribution (women's $p = 0.386$; men's $p = 0.969$) and homogeneity (Levene's $p = 0.491$), thereby satisfying the prerequisites for conducting a parametric Student's t-test. The outcomes of this test revealed statistically significant price disparities for haircuts between women ($M = \$25.79$, $SD = \$6.02$) and men ($M = \$19.00$, $SD = \$4.85$), once H0 is rejected (Student's $p < 0.001$). It indicates that women, on average, were inclined to pay more than men for a haircut and that the higher cost disbursed by women was substantial, which is also corroborated by the high effect size (Hedge's g = 1.216) (Franklin, 2008; Halperin and Heath, 2020). Those results are depicted in Figure 9.

Independent Samples T-Test

	Test	Statistic	df	p	Effect Size	SE Effect Size
Price ($)	Student	3.829	36.000	< .001	1.216	0.372
	Welch	3.829	34.462	< .001	1.216	0.372
	Mann-Whitney	298.000		< .001	0.651	0.188

Note. For the Student t-test and Welch t-test, effect size is given by Hedges' g. For the Mann-Whitney test, effect size is given by the rank biserial correlation.

Assumption Checks

Test of Normality (Shapiro-Wilk)

		W	p
Price ($)	Woman	0.949	0.386
	Man	0.983	0.969

Note. Significant results suggest a deviation from normality.

Test of Equality of Variances (Levene's)

	F	df_1	df_2	p
Price ($)	0.484	1	36	0.491

Descriptives

Group Descriptives

	Group	N	Mean	SD	SE	Coefficient of variation
Price ($)	Woman	19	25.789	6.015	1.380	0.233
	Man	19	19.000	4.853	1.113	0.255

Figure 9 - Parametric Student's t-Test - California Haircut Prices 1993

The combined dataset spanning 2000, 2001, and 2023 (dataset 1), totalising 370 haircut prices, fails to meet the assumption of normal distribution for both women and men ($p < 0.001$). Nevertheless, the data demonstrate homogeneity (Levene's p = 0.160), requiring a non-parametric test. The results of the Mann-Whitney test indicate that the observed price disparities between women (Mdn = $50.00) and men (Mdn = $35.00) are statistically insignificant, seeing as H0 is confirmed (U = 19043.5; p = 0.060). Despite this lack of statistical significance, the observed effect size is small, as denoted by the Rank-Biserial Correlation coefficient of 0.113 (Franklin, 2008; Halperin and Heath, 2020). These results are in Figures 10 and 11.

These statistical findings also provide empirical support for Jackie Speier and Hannah-Beth Jackson's assertions that the enacted legislation has indeed had a discernible impact, albeit one that has been deemed insufficient and inconsistent.

Independent Samples T-Test

	Test	Statistic	df	p	Effect Size	SE Effect Size
Price ($)	Student	2.068	368.000	0.039	0.215	0.105
	Welch	2.068	361.858	0.039	0.215	0.105
	Mann-Whitney	19043.500		0.060	0.113	0.060

Note. For the Student t-test and Welch t-test, effect size is given by Cohen's d. For the Mann-Whitney test, effect size is given by the rank biserial correlation.

Assumption Checks ▼

Test of Normality (Shapiro-Wilk) ▼

		W	p
Price ($)	Woman	0.892	< .001
	Man	0.871	< .001

Note. Significant results suggest a deviation from normality.

Test of Equality of Variances (Levene's)

	F	df_1	df_2	p
Price ($)	1.983	1	368	0.160

Descriptives

Group Descriptives

	Group	N	Mean	SD	SE	Coefficient of variation
Price ($)	Woman	185	55.405	41.012	3.015	0.740
	Man	185	47.110	35.976	2.645	0.764

Figure 10 - Non-parametric Student's t-Test - California Haircut Prices 2000, 2001, and 2023

	Price ($)	
	Woman	Man
Valid	185	185
Missing	0	0
Median	50.000	35.000
Mean	55.405	47.110
Std. Deviation	41.012	35.976
Coefficient of variation	0.740	0.764
Variance	1682.017	1294.259
Minimum	7.000	7.000
Maximum	215.000	215.000

Figure 11 - Descriptive Statistics - California Haircut Prices 2000, 2001, and 2023

The observed tendency in the post-law results persists even when analysing the consolidated dataset from 2000 and 2001 (dataset 2) separately, although the same does not happen to the 2023 data. The samples from 2000 and 2001 (170 haircut prices) do not conform to a normal distribution (women's and men's $p < 0.001$) and lack homogeneity (Levene's $p < 0.001$), necessitating the utilisation of a non-parametric test. The outcomes of the Mann-Whitney test confirmed H0, pointing to the observed price disparities are statistically insignificant ($U = 4134.5$; $p = 0.103$), with a small effect size, as indicated by the Rank-Biserial Correlation coefficient of 0.144 (Figure 12).

Regardless of the small effect size, the irrelevant price difference observed statistically is corroborated by the fact that women's median price (Mdn = $20.00) was, on average, equal to men's (Mdn = $20.00) in 2000 and 2001 (Figure 13).

Independent Samples T-Test ▼

	Test	Statistic	df	p	Effect Size	SE Effect Size
Price ($)	Student	2.364	168.000	0.019	0.363	0.156
	Welch	2.364	149.427	0.019	0.363	0.156
	Mann-Whitney	4134.500		0.103	0.144	0.089

Note. For the Student t-test and Welch t-test, effect size is given by Cohen's d. For the Mann-Whitney test, effect size is given by the rank biserial correlation.

Assumption Checks

Test of Normality (Shapiro-Wilk)

		W	p
Price ($)	Woman	0.907	< .001
	Man	0.932	< .001

Note. Significant results suggest a deviation from normality.

Test of Equality of Variances (Levene's)

	F	df_1	df_2	p
Price ($)	13.113	1	168	< .001

Descriptives

Group Descriptives

	Group	N	Mean	SD	SE	Coefficient of variation
Price ($)	Woman	85	23.188	11.942	1.295	0.515
	Man	85	19.463	8.262	0.896	0.425

Figure 12 - Non-parametric Student’s t-Test - California Haircut Prices 2000 and 2001

	Price ($)	
	Woman	Man
Valid	85	85
Missing	0	0
Median	20.000	20.000
Mean	23.188	19.463
Std. Deviation	11.942	8.262
Coefficient of variation	0.515	0.425
Variance	142.614	68.267
Minimum	7.000	7.000
Maximum	60.000	45.000

Figure 13 - Descriptive Statistics - California Haircut Prices 2000 and 2001

When analysed isolated, the data collected in 2023 (dataset 3 consisted of 200 haircut prices) diverged from a normal distribution (women’s and men’s p < 0.001), one of the assumptions for a parametric Student’s t-test. Nonetheless, they demonstrate homogeneity (Levene’s p = 0.483), indicating consistency in the sample variances. Despite these deviations from normality, the non-parametric Mann-Whitney test conducted for the 2023 dataset refuses H0 (U = 5975.5; p = 0.017), showing statistically significant price differences between women (Mdn = $75.00) and men (Mdn = 65.00) (Figures 14 and 15). It is noteworthy, however, that the effect size associated with these differences is small, as evidenced by the Rank-Biserial Correlation coefficient of 0.195, indicating a subtle impact of the observed differences or it happened coincidently (Franklin, 2008; Halperin and Heath, 2020).

Independent Samples T-Test ▼

	Test	Statistic	df	p	Effect Size	SE Effect Size
Price ($)	Student	2.441	198.000	0.016	0.345	0.144
	Welch	2.441	196.425	0.016	0.345	0.144
	Mann-Whitney	5975.500		0.017	0.195	0.082

Note. For the Student t-test and Welch t-test, effect size is given by Cohen's d. For the Mann-Whitney test, effect size is given by the rank biserial correlation.

Assumption Checks

Test of Normality (Shapiro-Wilk)

		W	p
Price ($)	Woman	0.911	< .001
	Man	0.933	< .001

Note. Significant results suggest a deviation from normality.

Test of Equality of Variances (Levene's)

	F	df_1	df_2	p
Price ($)	0.495	1	198	0.483

Descriptives

Group Descriptives

	Group	N	Mean	SD	SE	Coefficient of variation
Price ($)	Woman	100	82.790	36.830	3.683	0.445
	Man	100	70.610	33.667	3.367	0.477

Figure 14 - Non-parametric Student's t-Test - California Haircut Prices 2023

	Price ($)	
	Woman	Man
Valid	100	100
Missing	0	0
Median	75.000	65.000
Mean	82.790	70.610
Std. Deviation	36.830	33.667
Coefficient of variation	0.445	0.477
Variance	1356.471	1133.493
Minimum	20.000	12.000
Maximum	215.000	215.000

Figure 15 - Descriptive Statistics - California Haircut Prices 2023

In analysing the data gathered from hair salons across the United States (498 haircut prices) - except California and New York City - the results of the statistical assumptions revealed that the data do not conform to a normal distribution (women's and men's p < 0.001). However, the data display homogeneity (Levene's p = 0.075), indicating consistent variances across the groups under analysis. The Mann-Whitney test rejected H0, revealing that the price disparities between women (Mdn = \$46.00) and men (Mdn = \$36.00) are statistically significant (U = 43801.5; $p \leq 0.001$). Moreover, the effect size associated with this disparity is moderate, as evidenced by the Rank-Biserial Correlation coefficient of 0.413, indicating a medium effect of the customer's gender on haircut prices, as depicted in Figures 16 and 17.

Independent Samples T-Test

	Test	Statistic	df	p	Effect Size	SE Effect Size
Price ($)	Student	7.869	496.000	< .001	0.705	0.095
	Welch	7.869	488.629	< .001	0.705	0.095
	Mann-Whitney	43801.500		< .001	0.413	0.052

Note. For the Student t-test and Welch t-test, effect size is given by Cohen's d. For the Mann-Whitney test, effect size is given by the rank biserial correlation.

Assumption Checks ▼

Test of Normality (Shapiro-Wilk)

		W	p
Price ($)	Woman	0.945	< .001
	Man	0.923	< .001

Note. Significant results suggest a deviation from normality.

Test of Equality of Variances (Levene's) ▼

	F	df_1	df_2	p
Price ($)	3.189	1	496	0.075

Descriptives

Group Descriptives

	Group	N	Mean	SD	SE	Coefficient of variation
Price ($)	Woman	249	49.468	15.337	0.972	0.310
	Man	249	39.261	13.556	0.859	0.345

Figure 16 - Non-parametric Student's t-Test - United States Haircut Prices 2023

	Price ($)	
	Woman	Man
Valid	249	249
Missing	0	0
Median	46.000	36.000
Mean	49.468	39.261
Std. Deviation	15.337	13.556
Coefficient of variation	0.310	0.345
Variance	235.217	183.757
Minimum	21.000	17.000
Maximum	115.000	95.000

Figure 17 - Descriptive Statistics - United States Haircut Prices 2023

In summary, statistical tests conducted in Jasp indicated a significant difference between the prices for women's and men's haircuts, obtained from secondary data collated in 1993 that preceded the law passed in California in 1998. The price differences attained a high effect size, meaning a high impact of the price disparities.

On the contrary, two interpretations are plausible in data analyses following the law: one considers the consolidated data from 2000, 2001, and 2023, and the other deems 2000 and 2001 separately from the dataset of 2023. The combined sample of the three years and the dataset of 2000 and 2001 indicated that the law implemented reduced the price differentials to the point that they became statistically insignificant, although with a small effect size. In the opposite direction, more recent data collected in 2023 pointed to regression to statistically significant differences with a small effect size.

Nationwide primary data collected from hair salons in 2023 across the United States revealed substantial statistical price differences with a medium effect size (Rank-Biserial Correlation coefficient = 0.413). This result furnishes more evidence corroborating that Californian legislation aiming for the pink tax diminished the price discrepancies between women and men.

The following section will examine the statistical analysis findings through the triangulation of information derived from the interview responses, discoveries expounded in the analysed reports in Chapter 4, and the theoretical framework presented in the literature review. This methodological approach aligns with the methodological design in Chapter 3, following the mixed-methods proposal by Greene et al. (1989).

6.3. Discussion

After presenting detailed information collected for the California case in the first two parts of this chapter, embodied by the interviews and prices for haircuts gathered, this section discusses conclusions drawn from these qualitative and quantitative data. This analysis will produce inputs to this research's findings, contributions, and limitations to academia and society.

The interviews provided insights into the formulation and enforcement of the law, shedding light on potential improvements in its design and implementation process. Jackie Speier and Hannah-Beth Jackson's reflections, particularly on aspects they would alter in the law's conception and execution, hint that the legislation aimed at addressing the pink tax adhered to the principles of gender mainstreaming in the public policy cycle proposed by EIGE (2016), which was presented in Chapter 1, even so in a somewhat unstructured manner. As noted in the first chapter, gender mainstreaming was broadly embraced in 1995, the year the law was passed in California. Therefore, it was still a nascent concept to be assimilated into the legislative measures enacted in that state.

Even so, Speier and Jackson's narratives and the reports scrutinised in Chapter 4 resonate to a great or small degree with the seven recommendations outlined by the National Council for Public Engagement (NCPE) in 2012, also presented in Chapter 1 for gender mainstreaming in the policy formulation process. Those six recommendations include *utilisation of sex-disaggregated data*, *avoidance of assumptions of gender neutrality*, *consideration of gender roles and dynamics*, *promoting equitable participation*, *ensuring equitable access to services and resources*, *employing gender-sensitive language*, and *effective policy implementation*. Below, the *Gender Tax Repeal Act of 1995's* adherence to the seven NCPE recommendations is justified:

1) *Utilisation of sex-disaggregated data*: All surveys undertaken before and after the law to verify gender-based pricing in service establishments in California were based on sex-disaggregated data. This collection method enabled an accurate assessment of the impact dimension on women.
2) *Avoidance of assumptions of gender neutrality*: The law stemmed from a belief that gender matters in setting service prices, surcharging mostly women, thereby complying with this recommendation to assume that there is no gender neutrality from service providers when setting prices.
3) *Consideration of gender roles and dynamics*: The pink tax literature is connected with gender stereotypes and gender roles (Ellemers, 2018; Oxfam, 2020; Scarborough and Risman, 2018), including their reproduction in media, as addressed in Chapter 1 of this study (Cortese, 2008; Heathy, 2020).
4) *Promoting equitable participation*: The bill was introduced by female and male politicians, led by a woman (Jackie Speier), and emanated from an observation

of imbalance in the money spent by women compared with men for analogous services, meaning that women and men could participate and were heard equitably.

5) *Ensuring equitable access to services and resources:* The law was designed and proposed to ensure that women and men have equal access to services and pay equal prices for similar services.
6) *Employing gender-sensitive language*: The Gender Tax Repeal Act of 1995[68] uses gender-sensitive language epitomised by non-gendered terms such as “person,” “individuals,” “customers,” and “person’s gender.”
7) *Effective policy implementation*: Even though both interviewees classified the law implementation as ineffective, the results of statistical tests in Jasp demonstrated that the legislation against the pink tax is indeed effective, namely when compared with the period prior to the law in California and the remaining states of the United States without a public policy addressing this issue.

Moreover, their opinions align with the policy cycle delineated by the EIGE in 2016, which advocates for the comprehensive inclusion of the gender dimension at every policy formulation stage. However, deficiencies are noted, such as those related to data monitoring during the checking/evaluation stage; gaps in sensitising and raising awareness among street-level bureaucrats, service providers, and consumers during the action/implementation stage; and inadequacies in budget allocation to ensure law enforcement during the policy planning/design stage. These weaknesses in the policy cycle of the *Gender Tax Repeal Act of 1995* are explained hereupon:

a) *Inadequacies in budget allocation to ensure law enforcement during planning/design*: As both interviewees remarked, enforcing the law is expensive, and the government needs to prioritise tackling the pink tax. Insufficient budget allocation to resources necessary to eradicate gender-based pricing is the aftermath of combining these two factors.
b) *Gaps in sensitising and raising awareness among street-level bureaucrats, service providers, and consumers during action/implementation*: Despite

[68] Gender Tax Repeal Act of 1995: https://codes.findlaw.com/ca/civil-code/civ-sect-51-6/.

primary data gathered for this research showing behaviour change in the way haircut prices are established, many service providers in California still use customers' gender as an element for pricing (45.0%, as forthcoming identified). The lack of street-level bureaucrats who enforce the law is another hindrance, although it is derived from a government prioritisation strategy. Lastly, most consumers are blind regarding the pink tax, which denotes that an education campaign is missing to empower them to identify and act on the issue.

c) *Data monitoring during checking/evaluation*: The data presented in Chapter 4, obtained from surveys prepared before and soon after the law was enacted, requires more steadiness in data collection. Up-to-date data would allow rigorous monitoring and evaluation of law effectiveness. Furthermore, monitoring would contribute to proactively improving the law.

Moving on to quantitative data, whose main contribution to this study was to allow estimating the impact that the law had on decreasing differences in the prices of haircut services for men and women, the findings derived from both primary (2023) and secondary (1993, 2000, and 2001) datasets of haircut prices demonstrated encouraging effects regarding the efficacy of implementing targeted policies to eradicate gender-based price discrimination. The study hypothesis tested was a null hypothesis that verified if “the mean price for a woman’s haircut in California is equal to that for a man.” To confirm H0, the parametric or non-parametric statistical test result should be $p > 0.05$.

Despite the necessity for further investigation and methodological refinements in future studies, including aspects such as sample size, sample characteristics, and data collection, the outcomes of the statistical analysis revealed that the price differentials before the law from 1993 were statistically significant (H0 rejected; $p < 0.001$) and presented a high effect size (Hedge's $g = 1.216$), indicating that the **customer's gender considerably influenced haircut price behaviour in 1993**.

Concerning the statistical analyses of the data samples after the law, it showed a reduction in price differentials after law enforcement, reaching a point of statistical non-significance for aggregated data for 2000, 2001, and 2023 (dataset 1), as well as 2000 and 2001 (dataset 2). For those datasets, H0 was confirmed, meaning that **the**

law had a positive effect in diminishing the price disparities ($p = 0.060$ for dataset 1; $p = 0.103$ for dataset 2), even with a small effect size (Rank-Biserial Correlation coefficient = 0.113 for dataset 1; 0.144 for dataset 2). The small effect size can mean that the impact of the customer's gender on haircut prices is weak. Regardless of the reason and taking into account the results for the other data samples, the fact that H0 was confirmed only for data after the law in California provides **valuable results for validating that the law works properly to mitigate and has the potential to eradicate gender-based pricing in services**.

Dataset 3, composed of primary data collected from hair salons located in California in 2023, revealed statistically significant price disparities, rejecting H0 ($p = 0.017$). In other words, when analysed separately, primary data collected in 2023 bring back to present statistically considerable price differences. However, the difference becomes irrelevant when examined with the 2000 and 2001 data. It should happen because of the small effect of the Rank-Biserial Correlation coefficient of 0.195, **reinforcing the law's positive impact**. That is to say, even though the price disparities turn back to present significance, their effect size is smaller. This affirmation is corroborated when dataset 3 is compared with 1993 (Hedge's $g = 1.216$) and primary data of 2023 from hair salons in the United States (Rank-Biserial Correlation coefficient = 0.413) datasets, which also refused H0, seeing as the effect size of dataset 3 is much smaller than that observed in those datasets. These outcomes for effect size denote that the law influences price behaviour change. At the same time, **locations without legislative measures suffer a higher impact of gender discrimination on haircut prices**, demonstrated by the significance of price differentials observed in statistical tests using data from locations missing public policies to counter the pink tax.

Looking at the study hypotheses of this dissertation, stated in the first chapter, **the first hypothesis (H1), anticipating that implementing public policies plays a pivotal role in reducing the price differentials between women and men for services like haircuts, is confirmed**. Considering the statistical findings reported before, it is correct to affirm that public policies can mitigate or eliminate price differentials between women and men for haircut services.

The second hypothesis (H2) sought to validate if legislative measures implemented in California to combat the pink tax contribute to service providers changing pricing policies using other elements unrelated to gender (e.g., complexity and the cost of products used in service provision) is also confirmed. With a more qualitative nature, this hypothesis was verified based on the service names collected in 2023 on the price lists available on the hair salons' websites. The eight service categories set in Chapter 3 for facilitating data analysis were delineated based on the names used by hair salons. The category 'haircuts' generally refers to services using genderised terms, like “men's haircuts” or “women's haircuts.” This category represented 45.0% of California's sample and 49.6% of the United States. Despite the low difference in the proportion of genderised service categories between California and the remaining states of the United States, it shows that the law influences change in how prices are set. Many hair salons use characteristics such as hair length, hair thickness, or cost associated with the products utilised in service provision to specify prices. These findings indicated that the law, although failing its objective to abolish the pink tax entirely, has prompted behavioural changes among most Californian service providers.

A curious aspect observed during the 2023 data collection is that some hair salons have price policies dissimilar to those of adults for children and youth; besides, these prices used to be the same for girls and boys, without gender distinction. Despite gender stereotypes being detrimental since one person is born, provoking price disparities in, for example, toys and children's clothes aimed at boys and girls, for haircuts, gender seems not to be a trait considered to establish prices. This fact raises a question regarding what changes when individuals reach adulthood that require substantial alterations in pricing, originating gender-based price discrimination.

To conclude, triangulating all elements within the analytical framework of this thesis and using the analytical model *Gender Equality Policy in Practice Approach* proposed by Engeli and Mazur (2018) - illustrated in Chapter 3 - for the implementation of gender equality policies, the *Gender Tax Repeal Act of 1995* is evaluated in light of the model's three components. As expounded in Section 6.1, the formulation of the law incorporated three of the four categories of instruments delineated by Schneider and Ingram (1990) and Engeli and Mazur (2018), which are authority instruments, incentive instruments, and capacity and learning instruments, thereby fulfilling the first component of the analytical model concerning the deployment of *a diverse array of implementation instruments*.

Concerning the second component (*inclusive policy empowerment*), while the law adheres to a binary gender division system and does not expressly target marginalised groups within society, it nonetheless combats the imposition of unjustifiable additional costs on individuals who consume services such as haircuts, particularly impacting women who bear the brunt of gender-based price discrimination. Therefore, the law echoes strongly with the objective of economic empowerment for citizens.

About the third and last component of the *Gender Equality Policy in Practice Approach* (*gender transformation as the outcome*), Californian legislation adheres to gender accommodation once explicit confrontation or transformation of traditional gender roles is missing. The law is framed in this outcome type as it does not explicitly address the needs of individuals who do not conform to the binary gender system. However, the law influences service providers to set prices by opting for non-gendered terms (such as “woman’s/man’s" and "lady’s/gentleman’s" haircut), countering gender roles and stereotypes (Ellemers, 2018; Lips, 2019; Risman, 2018; Scarborough and Risman, 2018).

In the final chapter, the New York City case undergoes a comprehensive evaluation, employing the same criteria as applied to the analysis of California's legislation. Furthermore, the chapter entails a comparative examination of the findings and developments in New York City in juxtaposition with those in California.

7. LAW IMPLEMENTATION AND EVALUATION - NEW YOR CITY

Analogous to the previous chapter, this text incorporates datasets assembled from secondary and primary sources of a qualitative and quantitative nature for the case of New York City. Qualitative data was obtained through one semi-structured interview via email, whilst quantitative data (haircut prices) originated from hair salon websites in New York City and data from reports outlined in Chapter 5. The quantitative component also compares the current haircut prices in New York City to the other 47 states within the continental United States and the 1990s haircut prices in New York City from reports presented in Chapter 5. The purpose is to assess whether public policies are effective or not in reducing or eliminating price disparities between women and men for similar services.

This chapter spreads out into three sections: the first part explores the qualitative data, underscoring insights from the interviews. The second section focuses on presenting and analysing the quantitative data, synthesising conclusions drawn from statistical scrutiny and correlating these findings with the qualitative data whenever appropriate. The third part finishes with a discussion of the findings in the two antecedent sections, striving to delineate conclusions dialoguing with the theoretical frameworks delineated in Chapters 1 and 3. Both interviews and statistical analysis of quantitative data demonstrated that the legislation implemented in New York City in 1998 - likewise observed in California - has contributed to decreasing the price disparities between women and men concerning haircut services.

7.1. Interview

The interview sought to garner information from preeminent stakeholders closely engaged in law implementation in New York City, pursuing to comprehend their perspectives regarding its efficacy. This section conveys and enlightens the interviewee's viewpoints with the theoretical insights reviewed in Chapter 1.

As mentioned in Chapter 3, New York City has only one person interviewed, Stephany Sanchez, who is part of the NYC DCWP Communications team. Due to a lack of availability and difficulty in accessing other people who could talk about the case of New York City, the interview took place by email, which is not the most appropriate due to the hardship of control over the quality of the information that arrives. Indeed, the quality of the data obtained from the interview for New York City is lower when compared to California. Nevertheless, it is conceivable to extrapolate some suitable insights.

Before exploring the responses furnished by Stephany Sanchez, it is imperative to disclaimer that after receiving her responses, four further attempts to establish contact with her and another two persons from the Communications team were made on 20 and 27 October, as well as 6 and 14 November 2023, to appeal for further elucidation on some responses, given their superficial nature. Additionally, it merits mention that the respondent did not abide strictly by the question guide, thereby making aligning responses more complex with the corresponding inquiries. Notwithstanding these challenges, the ensuing analysis pursues to elucidate the responses while endeavouring to draw parallels with pertinent literature, insights gleaned from interviewees in the California case, and information obtained from the reports elucidated in Chapter 5.

Stephany Sanchez commenced by delineating a concise historical narrative of events in New York City, tracing back to 1992 when NYC-DCA, currently known as NYC DCWP, released the report titled *Gypped by Gender*, spotlighting the propensity for women to pay more for comparable to men for equivalent services. She referred to establishments such as laundries, dry cleaners, and hair salons. Subsequently, Stephany Sanchez alluded to the legislation enacted in 1998 by the New York City Council, which obliged establishments to post prices based on the discernible characteristics necessitating additional labour.

> "For example, instead of using the terms shirts and blouses, which are inherently gender-based, price lists must describe the differences between the garments: shirts with ruffles, shirts with pleats, etc., as items that require additional labour." (Stephany Sanchez interview)

Stephany Sanchez also mentioned the first-ever study, *From Cradle to Cane: The Cost of Being a Female Consumer*, published in 2015 by NYC-DCA. This report monitored the pricing of 794 products spanning 35 categories across five industries. It represents a pivotal reference within the literature addressing the pink tax phenomenon, particularly concerning gender-based price discrimination in product selling.

The interviewee explored the mechanisms governing law enforcement, overseen by the NYC Department of Consumer and Worker Protection (DCWP), which conducts routine inspections and responses to complaints. Enforcement procedures adhere to the City's Consumer Protection Law and Administrative Code, mandating retailers to prominently display the total selling price of an item (exclusive of taxes) during advertising or sale. However, it remains ambiguous whether the complainants referenced by Sanchez are individual citizens or public officials.

Based on Sanchez's answers and correlating them with the public policy instruments delineated by Schneider and Ingram (1990) and Engeli and Mazur (2018), it is feasible to ascertain that New York legislation makes use of the same three out of four categories of policy tools than California: authority instruments, capacity and learning instruments, and incentive instruments. The authority dimension is evident as the law operates through authorisation, prescription, or prohibition of specific behaviours, epitomised by forbidding service providers from establishing prices based on customers' gender. The capacity and learning aspect builds on the law's underlying purpose to educate service providers by fostering an understanding of why they must cease discriminating against women and men by setting disparate prices for similar services. Finally, the incentive facet manifests through the financial penalties imposed on service providers that persist in discriminatory pricing based on customers' gender.

The following section presents the quantitative data alongside the statistical analyses conducted in Jasp, allowing for a conclusion about the law's efficacy in mitigating the pink tax.

7.2. Quantitative data

Sanchez's interview provided a few insights further bolstering New York City's contribution to the literature concerning gender-based price discrimination. Notably, this contribution is epitomised through reports drawn up by NYC DCWP. This section presents the quantitative data captured from hair salon websites and the subsequent analytical outcomes derived through statistical analysis employing the Jasp software. It also contains some quantitative data shared by Sanchez in her interview.

Stephany Sanchez furnished data on gender pricing violations from 2017 to 2022, and data for the years 2014 and 2015 were extracted from the study *From Cradle to Cane: The Cost of Being a Female Consumer* (NYC-DCA, 2015) (see Table 9). However, drawing conclusive trends from the data is challenging due to two factors: (i) the relatively limited timeframe under consideration, spanning merely eight years of law violation data, and (ii) the impact of the COVID-19 pandemic, which disrupted normal operations for numerous establishments during at least one-third of the available timeframe (2020-2022). However, based on the initial five years of the data series (2014-2019), irregularities in the pattern of violation occurrences are observable and characterised by fluctuations, either climbing or decreasing the number of infractions. With an extended duration of observation, it could be feasible to discern progressive (or not) trends and correlate them with changes in the number of claims or inspection activities, among other factors.

Table 9 - Gender Pricing Violations by Calendar Year

Calendar Year	Record Count	% of Total
2014	118	15.6%
2015	129	17.0%
2017	214	28.3%
2018	94	12.4%
2019	162	21.4%
2020	29	3.8%
2021	8	1.06%
2022	2	0.26%
Total	**756**	**100.0%**

Source: NYC DCWP.[69]

[69] Stephany Sanchez (NYC DCWP) provided data for the 2017-2022 period. Data from 2014-2015 were extracted from the study From Cradle to Cane: The Cost of Being a Female Consumer (2015).

The quantitative dataset of New York City, constituted by haircut prices, underwent meticulous organisation and analysis within the Jasp software. The structuration of this analysis splits into three distinct temporal phases: firstly, secondary data predating the enactment of the legislation in 1992; secondly, secondary data obtained shortly before the law's implementation in 1996; and finally, primary data collected after the law precisely in 2023. Subsequently, a consolidation of the data collected pre-law implementation was executed, resulting in a final formation of two distinct groups: firstly, the consolidation of datasets from 1992 and 1996 preceding the enactment of the law in 1998, and secondly, the data gathered in 2023, representing the data post-law's implementation in 1998. After this data arrangement, detailed and comprehensive analyses were conducted and elaborated upon.

Identically was done for the data collected for the California case, independent samples Student's t-tests were conducted in Jasp to scrutinise the statistical significance of observed price disparities within each dataset grouping, whose interpretation also involved verifying presumptions related to data normality distribution and homogeneity. Conversely, in the New York City case, all statistical analyses were conducted using non-parametric Mann-Whitney tests, as none of the datasets complied with the assumption of normal distribution ($p \leq 0.05$).

Remembering, non-parametric Mann-Whitney tests were carried out once it is the alternative non-parametric test to the T-test for independent samples when the variable data does not fulfil normality or homogeneity of variances, or both (Carús and Fernandes, 2021). These analyses played the role of laying the groundwork to evaluate the effectiveness of the law since they compare the means between two groups (men and women) for the variable "price" before and after an intervention (law implementation) (Carús and Fernandes, 2021).

Moreover, a comparative analysis was conducted between New York City-specific and nationwide data for the United States. The latter excluded California and New York City data to ensure the analysis's robustness. As subsequently expounded, the general findings indicate a positive impact of public policies on gender pricing.

The statistical null hypothesis tested through the non-parametric tests in Jasp replicates the one formulated for the California case investigation. This hypothesis aligns with the research question addressed by this dissertation, which is to verify the efficacy of legislative measures in reducing or eliminating price differences in similar services provided for women and men, specifically haircuts. In that sense, the statistical null hypothesis ($p > 0.05$) is described as follows:

H0: The mean price for a woman's haircut in New York City is <u>equal</u> to that for a man's.

Examining the 1992 data (160 haircut prices) makes it clear that both the female and male data sets do not conform to the premise of normal distribution ($p < 0.001$). However, they adhered to the principle of homogeneity (Levene's $p = 0.108$). Consequently, a non-parametric Mann-Whitney test was deemed appropriate for analysis. The results of this test revealed statistically significant disparities in haircut prices between women (Mdn = $18.00) and men (Mdn = $15.00), rejecting H0 and confirming that, on average, women tended to incur higher expenses than men for this service ($U = 4224.5$; $p < 0.001$). Nonetheless, this difference presents a small effect size, as indicated by the Rank-Biserial Correlation coefficient of 0.320 (Franklin, 2008; Halperin and Heath, 2020). Figures 18 and 19 depict these results.

Independent Samples T-Test ▼

	Test	Statistic	df	p	Effect Size	SE Effect Size
Price ($)	Student	2.447	158.000	0.015	0.387	0.161
	Welch	2.447	133.941	0.016	0.387	0.161
	Mann-Whitney	4224.500		< .001	0.320	0.091

Note. For the Student t-test and Welch t-test, effect size is given by Cohen's d. For the Mann-Whitney test, effect size is given by the rank biserial correlation.

Assumption Checks

Test of Normality (Shapiro-Wilk)

		W	p
Price ($)	Woman	0.634	< .001
	Man	0.700	< .001

Note. Significant results suggest a deviation from normality.

Test of Equality of Variances (Levene's)

	F	df_1	df_2	p
Price ($)	2.612	1	158	0.108

Descriptives

Group Descriptives

	Group	N	Mean	SD	SE	Coefficient of variation
Price ($)	Woman	80	20.191	11.941	1.335	0.591
	Man	80	16.319	7.596	0.849	0.465

Figure 18 - Non-parametric Student’s t-Test - New York City Haircut Prices 1992

	Price ($)	
	Woman	Man
Valid	80	80
Missing	0	0
Median	18.000	15.000
Mean	20.191	16.319
Std. Deviation	11.941	7.596
Coefficient of variation	0.591	0.465
Variance	142.596	57.704
Minimum	7.000	8.000
Maximum	97.000	52.000

Figure 19 - Descriptive Statistics - New York City Haircut Prices 1992

The dataset of 1996, composed of 398 haircut prices, deviates from the normality assumption for both women and men (p < 0.001), as well as homogeneity (Levene’s p = 0.005), necessitating the utilisation of a non-parametric Student’s t-test. The outcomes of the Mann-Whitney test reveal statistically significant price disparities between women (Mdn = $15.00) and men (Mdn = $12.00), refusing H0 (U = 23439; p = 0.001). Despite the statistical significance, the observed effect size is relatively small, indicated by the Rank-Biserial Correlation coefficient of 0.184 (Franklin, 2008; Halperin and Heath, 2020) (refer to Figures 20 and 21).

Independent Samples T-Test

	Test	Statistic	df	p	Effect Size	SE Effect Size
Price ($)	Student	3.133	396.000	0.002	0.314	0.101
	Welch	3.133	364.917	0.002	0.314	0.101
	Mann-Whitney	23439.000		0.001	0.184	0.058

Note. For the Student t-test and Welch t-test, effect size is given by Cohen's d. For the Mann-Whitney test, effect size is given by the rank biserial correlation.

Assumption Checks ▼

Test of Normality (Shapiro-Wilk) ▼

		W	p
Price ($)	Woman	0.759	< .001
	Man	0.734	< .001

Note. Significant results suggest a deviation from normality.

Test of Equality of Variances (Levene's)

	F	df_1	df_2	p
Price ($)	7.908	1	396	0.005

Descriptives

Group Descriptives

	Group	N	Mean	SD	SE	Coefficient of variation
Price ($)	Woman	199	16.306	9.393	0.666	0.576
	Man	199	13.711	6.954	0.493	0.507

Figure 20 - Non-parametric Student's t-Test - New York City Haircut Prices 1996

	Price ($)	
	Woman	Man
Valid	199	199
Missing	0	0
Median	15.000	12.000
Mean	16.306	13.711
Std. Deviation	9.393	6.954
Coefficient of variation	0.576	0.507
Variance	88.221	48.359
Minimum	5.000	5.000
Maximum	75.000	50.000

Figure 21 - Descriptive Statistics - New York City Haircut Prices 1996

The consistent trend observed in the pre-law period persists even upon consolidating the datasets from 1992 and 1996. When these datasets are combined, forming a sample comprising 558 haircut prices, deviations from the assumptions of normal distribution ($p < 0.001$) and homogeneity (Levene's $p = 0.001$) remain evident. The outcomes of the Mann-Whitney test confirm statistically significant price disparities ($U = 47070.5$; $p < 0.001$) with a small effect size, as evidenced by the Rank-Biserial Correlation coefficient of 0.209 (Franklin, 2008; Halperin and Heath, 2020) (see Figure 22). These outcomes reject H0 and indicate that, on average, women

(Mdn = $15.00) tended to pay a higher price for haircuts compared to men (Mdn = $12.00) during the 1992-1996 period (refer to Figure 23).

Independent Samples T-Test

	Test	Statistic	df	p	Effect Size	SE Effect Size
Price ($)	Student	3.927	556.000	< .001	0.332	0.086
	Welch	3.927	497.885	< .001	0.332	0.086
	Mann-Whitney	47070.500		< .001	0.209	0.049

Note. For the Student t-test and Welch t-test, effect size is given by Cohen's d. For the Mann-Whitney test, effect size is given by the rank biserial correlation.

Assumption Checks

Test of Normality (Shapiro-Wilk)

		W	p
Price ($)	Woman	0.725	< .001
	Man	0.741	< .001

Note. Significant results suggest a deviation from normality.

Test of Equality of Variances (Levene's)

	F	df_1	df_2	p
Price ($)	10.583	1	556	0.001

Descriptives

Group Descriptives

	Group	N	Mean	SD	SE	Coefficient of variation
Price ($)	Woman	279	17.420	10.318	0.618	0.592
	Man	279	14.459	7.228	0.433	0.500

Figure 22 - Non-parametric Student's t-Test - New York City Haircut Prices 1992 and 1996

	Price ($)	
	Woman	Man
Valid	279	279
Missing	0	0
Median	15.000	12.000
Mean	17.420	14.459
Std. Deviation	10.318	7.228
Coefficient of variation	0.592	0.500
Variance	106.453	52.237
Minimum	5.000	5.000
Maximum	97.000	52.000

Figure 23 - Descriptive Statistics - New York City Haircut Prices 1992 and 1996

In the analysis of the 2023 dataset, composed of 200 haircut prices, data do not adhere to the premise of normal distribution for both women's and men's haircut prices (p < 0.001). However, they accomplish homogeneity in variances (Levene's p = 0.862), meaning consistency across the sample. The non-parametric Mann-Whitney test conducted for the 2023 dataset confirmed H0. It revealed that the observed price differences between women (Mdn = $70.00) and men (Mdn = $60.00) are not statistically significant (U = 5687.5; p = 0.093) (see Figures 24 and 25). Nevertheless, it is notable that the effect size associated with these differences is small, as indicated by the Rank-Biserial Correlation coefficient of 0.137 (Franklin, 2008; Halperin and Heath, 2020) (refer to Figure 24), indicating a modest impact of the observed differences.

These statistical findings align with Jackie Speier and Hannah-Beth Jackson's assertions regarding the California case, denoting that the implemented legislation has had a noticeable impact, albeit insufficiently and inconsistent, by both interviewees. Additionally, they support the prospective tendency of a perceptible decrease in the number of violations reported in New York City, as highlighted by Stephany Sanchez.

Independent Samples T-Test

	Test	Statistic	df	p	Effect Size	SE Effect Size
Price ($)	Student	1.413	198.000	0.159	0.200	0.142
	Welch	1.413	197.156	0.159	0.200	0.142
	Mann-Whitney	5687.500		0.093	0.137	0.082

Note. For the Student t-test and Welch t-test, effect size is given by Cohen's d. For the Mann-Whitney test, effect size is given by the rank biserial correlation.

Assumption Checks ▼

Test of Normality (Shapiro-Wilk) ▼

		W	p
Price ($)	Woman	0.834	< .001
	Man	0.840	< .001

Note. Significant results suggest a deviation from normality.

Test of Equality of Variances (Levene's)

	F	df_1	df_2	p
Price ($)	0.030	1	198	0.862

Descriptives

Group Descriptives

	Group	N	Mean	SD	SE	Coefficient of variation
Price ($)	Woman	100	76.410	42.421	4.242	0.555
	Man	100	68.200	39.731	3.973	0.583

Figure 24 - Non-parametric Student's t-Test - New York City Haircut Prices 2023

	Price ($)	
	Woman	Man
Valid	100	100
Missing	0	0
Median	70.000	60.000
Mean	76.410	68.200
Std. Deviation	42.421	39.731
Coefficient of variation	0.555	0.583
Variance	1799.578	1578.525
Minimum	25.000	24.000
Maximum	250.000	250.000

Figure 25 - Descriptive Statistics - New York City Haircut Prices 2023

As reported in the prior chapter, primary data comprising 498 haircut prices obtained from hair salon websites nationwide in the United States, excluding California and New York City, in 2023 was analysed. The statistical examination revealed that the data did not adhere to the assumption of normal distribution ($p < 0.001$). Nonetheless, homogeneity was observed (Levene's $p = 0.075$), indicating consistent variances across the analysed groups. Notably, a statistically significant price disparity was identified between women (Mdn = $46.00) and men (Mdn = $36.00), rejecting H0 ($U = 43801.5$; $p < 0.001$). Additionally, the effect size associated with this discrepancy was moderate, as indicated by the Rank-Biserial Correlation coefficient of 0.413 (Franklin, 2008; Halperin and Heath, 2020), as illustrated in Figures 26 and 27.

Independent Samples T-Test

	Test	Statistic	df	p	Effect Size	SE Effect Size
Price ($)	Student	7.869	496.000	< .001	0.705	0.095
	Welch	7.869	488.629	< .001	0.705	0.095
	Mann-Whitney	43801.500		< .001	0.413	0.052

Note. For the Student t-test and Welch t-test, effect size is given by Cohen's d. For the Mann-Whitney test, effect size is given by the rank biserial correlation.

Assumption Checks ▼

Test of Normality (Shapiro-Wilk)

		W	p
Price ($)	Woman	0.945	< .001
	Man	0.923	< .001

Note. Significant results suggest a deviation from normality.

Test of Equality of Variances (Levene's) ▼

	F	df_1	df_2	p
Price ($)	3.189	1	496	0.075

Descriptives

Group Descriptives

	Group	N	Mean	SD	SE	Coefficient of variation
Price ($)	Woman	249	49.468	15.337	0.972	0.310
	Man	249	39.261	13.556	0.859	0.345

Figure 26 - Non-parametric Student's t-Test - United States Haircut Prices 2023

	Price ($)	
	Woman	Man
Valid	249	249
Missing	0	0
Median	46.000	36.000
Mean	49.468	39.261
Std. Deviation	15.337	13.556
Coefficient of variation	0.310	0.345
Variance	235.217	183.757
Minimum	21.000	17.000
Maximum	115.000	95.000

Figure 27 - Descriptive Statistics - United States Haircut Prices 2023

Recapitulating, statistical tests conducted in Jasp revealed a significant discrepancy between the prices for men's and women's haircuts. These prices originated from secondary data collated in 1992 and 1996 before the law was passed in 1998 in New York City. The price differences attained a small effect size, either analysing 1992 and 1996 prices separately or amalgamated (Rank-Biserial Correlation coefficient: 1992 = 0.320; 1996 = 0.184; 1992 and 1996 = 0.209), meaning a low impact of the price disparities.

Concerning the primary data collated in 2023, after the law, statistical analyses proved that the law reduced the price differentials to the point that they became statistically insignificant, confirming H0, even with a small effect size (Rank-Biserial Correlation coefficient = 0.137).

Nationwide primary data collected from hair salons in 2023 across the United States revealed substantial statistical price differences with a medium effect size (Rank-Biserial Correlation coefficient = 0.413). This result furnishes more evidence corroborating that legislation passed in New York City aiming for the pink tax has effectively reduced price differences between women and men.

The following section will look into the interpretation stemming from quantitative data, starting from the conclusions drawn from the statistical analyses, through the triangulation of information derived from the interview responses, the discoveries expounded in the analysed reports in Chapter 5, and the insights garnered from the literature review. This methodological approach aligns with the framework elucidated in Chapter 3, following the mixed-methods proposal advanced by Greene, Caracelli, and Graham (1989).

7.3. Discussion

After presenting detailed information collected for the New York City case in the first two parts of this chapter, epitomised by the interview and prices for haircuts gathered, this section discusses conclusions drawn from these qualitative and quantitative data. This analysis will produce inputs to this research's findings, contributions, and limitations to academia and society.

The interview with Stephany Sanchez provided insights into the historical trajectory leading to the legislation enacted to prohibit gender-based price discrimination in New York City. It ascribes the city's proactive stance in addressing this issue since the early 1990s. Sanchez's responses, coupled with literature on pink tax, such as Jacobsen (2018), underscore the alignment of New York City's legislative initiatives with the principles of gender mainstreaming within the public policy cycle, akin to the trajectory observed in the California case, which presented alignment with the majority of recommendations of NCPE (2012) and the *Gender Equality Policy in Practice Approach* model (Engeli and Mazur, 2018). Despite some elements of gender mainstreaming implemented in a somewhat informal or less structured manner, the case of New York City also showcases innovative approaches. Distinctly, the requirement cited by Sanchez for establishments to describe the detailed service characteristics justifying price differentials represents a differential step toward transparency and accountability in pricing practices. As noted in the first chapter, gender mainstreaming was broadly embraced in 1995, only three years earlier than the law was passed in New York City. Therefore, it was still a nascent concept to be assimilated into the legislative measures enacted in that state.

The same six out of the seven recommendations put forth by the NCPE applied to California are reflected to varying extents in New York City, covering the utilisation of sex-disaggregated data, the avoidance of assumptions of gender neutrality, the consideration of gender roles and dynamics, ensuring equitable access to services and resources, employing gender-sensitive language, and ensuring effective policy implementation.

Sanchez's narrative, along with the insights arising from the reports examined in Chapter 5, reverberates the seven recommendations put forward by the National Council for Public Engagement (NCPE) in 2012, which were presented in Chapter 1, for gender mainstreaming in the policy formulation process, akin to observations made in the California context. Recapitulating, those seven recommendations include the *utilisation of sex-disaggregated data*, *avoidance of assumptions of gender neutrality*, *consideration of gender roles and dynamics*, *promoting equitable participation*, *ensuring equitable access to services and resources*, *employing gender-sensitive* *language*, and *effective policy implementation*. Below, the New York City legislation's adherence to the seven NCPE recommendations is justified:

1) *Utilisation of sex-disaggregated data*: All surveys undertaken before and after the law to verify gender-based pricing in service establishments in New York City were based on sex-disaggregated data. This collection method enabled an accurate assessment of the impact dimension on women.
2) *Avoidance of assumptions of gender neutrality*: The law stemmed from a belief that gender matters in setting service prices, surcharging mostly women, thereby complying with this recommendation to assume that there is no gender neutrality from service providers when setting prices.
3) *Consideration of gender roles and dynamics*: The pink tax literature is connected with gender stereotypes and gender roles (Ellemers, 2018; Oxfam, 2020; Scarborough and Risman, 2018), including their reproduction in media, as addressed in Chapter 1 of this study (Cortese, 2008; Heathy, 2020).
4) *Promoting equitable participation*: The bill was introduced by female and male politicians and emanated from an observation of an imbalance in the money spent by women compared with men for analogous services. It meant that women and men could participate and be heard equitably.
5) *Ensuring equitable access to services and resources:* The law was designed and proposed to ensure that women and men have equal access to services and pay equal prices for similar services.
6) *Employing gender-sensitive language*: The New York City law from 1998[70] uses gender-sensitive language epitomised by non-gendered terms such as "person" and "customers."
7) *Effective policy implementation*: The results of statistical tests in Jasp demonstrated that the legislation against the pink tax is effective when compared with the period prior to the law in New York City and the remaining states of the United States without a public policy addressing this issue.

This alignment also extends to the public policy cycle delineated by the EIGE in 2016, which underlines the integration of the gender dimension across all stages of

[70] Available at https://codelibrary.amlegal.com/codes/newyorkcity/latest/NYCadmin/0-0-0-35671.

policy formulation. Nevertheless, certain deficiencies can be identified within this alignment, including the lack of clearly defined gender indicators and inadequacies in budget allocation to ensure law enforcement during planning/design at the policy planning/design stage. Additionally, an apparent absence of gender evaluation based on data monitoring in the check/evaluation phase is another area requiring improvement. These weaknesses in the policy cycle of the New York City law of 1998 are explained hereupon:

a) *Lack of clearly defined gender indicators during planning/design*: Based on the interviewee's testimony, New York City does not set clear indicators to gauge and monitor the law's effectiveness. Furthermore, the data provided by the interviewee (refer to Chart 1) were collected infrequently and not associated with indicators, preventing an accurate law performance evaluation.
b) *Inadequacies in budget allocation to ensure law enforcement during planning/design:* Similar to California's case, New York City suffers from inadequate budget allocation to enforce the law. This fact is evidenced by literature on pink taxes (see, for example, Jacobsen, 2018) that mentions the lack of human resources to enforce the law and, again, by the data facilitated by Sanchez since the data comprehend a short timeframe. Further, the last new study was prepared in 1996, before the law, as ascertained in Chapter 5.
c) *Absence of gender evaluation based on data monitoring during check/evaluation:* Gender evaluation based on reliable data monitoring is missing as the fallout from a lack of well-defined indicators. The data furnished by the interviewee are not disaggregated by sex, and a detailed description of conclusions drawn from the data assembled is missing, either from the interviewee or an updated report produced by DCWP, for instance.

Upon analysing the quantitative data, the findings derived from primary (2023) and secondary (1992 and 1996) datasets concerning haircut prices revealed that the legislation implemented effectively reduced price differences in haircuts. The study hypothesis tested was a null hypothesis that verified whether "the mean price for a woman's haircut in New York City is equal to that for a man's." To confirm H0, the non-parametric statistical test result should be $p > 0.05$.

Notwithstanding the necessity for further investigation and methodological refinements in future studies, including aspects such as sample size, sample characteristics, and data collection, the outcomes of the statistical analysis revealed that **the price differentials prior to the law was implemented in New York City were statistically significant** (H0 rejected; $p < 0.001$) and presented a small effect size (Rank-Biserial Correlation coefficient: 1992 = 0.320; 1996 = 0.184; 1992 and 1996 = 0.209), confirming that **the customer's gender influenced haircut price behaviour before the law passed**. In other words, before the law, hairdressers used customers' gender as a relevant factor to determine the prices of their haircuts.t

The statistical analysis of the data sample **after the law showed a reduction in price differentials after law enforcement, reaching a point of statistical non-significance in 2023**. In this way, H0 was confirmed, meaning that the law positively diminished the price disparities ($p = 0.093$), even with a small effect size (Rank-Biserial Correlation coefficient = 0.137). The small effect size can mean that the impact of the customer's gender on haircut prices is weak. Regardless of the reason, and considering the results obtained for the California datasets in the previous chapter, the data before the law in New York City, and the primary data collated in 2023 across the United States, the fact that H0 was confirmed only for data after the law in New York City provides **valuable results for validating that the law contributes to mitigating and has the potential to eradicate gender-based pricing in services**.

Presumably, while not entirely achieving its goal of eradicating the pink tax, the legislation has instigated shifts in behaviour among most New York City service providers. This assertion is evident in the pricing structures and the proportion of price disparities between women and men. Notably, 31.0% of the sample of 100 prices in New York City in 2023 exhibited price differences, compared to 43.0% of the sample of 249 prices in the broader United States context in the same year.

Looking at the study hypotheses of this dissertation, stated in the first chapter, **the first hypothesis (H1), anticipating that the implementation of public policies, such as legislative measures, plays a pivotal role in reducing the price differentials between women and men for services like haircuts, is confirmed**. Considering the statistical findings reported above, it is correct to affirm that public policies can mitigate or eliminate price differentials between women and men for haircut services.

The second hypothesis (H2) sought to validate if legislative measures implemented in New York City to combat the pink tax contribute to service providers changing pricing policies using other elements unrelated to gender (e.g., complexity and the cost of products used in service provision) also is confirmed. With a more qualitative character, this hypothesis was verified based on the service names collected in 2023 on the price lists available on the hair salons' websites. The eight service categories set in Chapter 3 for facilitating data analysis were delineated based on the names used by hair salons. The category 'haircuts' generally refers to services using genderised terms, like “men's haircuts” or “women's haircuts.” This category, likewise California, represented 45.0% of New York City’s sample and 49.6% of the United States. Despite the low difference in the proportion of genderised service categories between New York City and the remaining states of the United States, it shows that the law influences change in how prices are set. Many hair salons use characteristics such as hair length, hair thickness, or cost associated with the products utilised in service provision to specify prices. These findings evidence that the law, although failing its objective to abolish the pink tax entirely, has prompted behavioural changes among most Californian service providers.

The aspect observed during 2023 for California case data collection regarding some hair salons having price policies dissimilar to those of adults for children and youth, and these prices used to be the same for girls and boys, without gender distinction, was also identified in the New York City case. Despite gender stereotypes being detrimental since one person is born, provoking price disparities in, for example, toys and children's clothes aimed at boys and girls, for haircuts, gender seems not to be a trait considered to establish prices. This fact raises a question regarding the factors that trigger changes in pricing for adult haircuts compared to children and adolescents. Symbols associated with the consumer's gender, like hair length and accessory services (e.g., blowdry hair of female customers), are ingrained in society in all life phases of an individual. However, in the case of haircuts, the primary data of this dissertation evidenced that substantial alterations in pricing based on gender emerge for adult customers, engendering, thenceforth, gender-based price discrimination.

In conclusion, triangulating all elements within the analytical framework of this thesis and using the analytical model *Gender Equality Policy in Practice Approach* (Engeli and Mazur, 2018) - illustrated in Chapter 3 - for the implementation of gender equality policies, the New York City legislation is evaluated in light of the model's three components. As expounded in Section 7.1, the formulation of the law incorporated three of the four categories of instruments delineated by Schneider and Ingram (1990) and Engeli and Mazur (2018), which are authority instruments, capacity and learning instruments, and incentive instruments, thereby fulfilling the first component of the analytical model concerning the deployment of *a diverse array of implementation instruments*.

Concerning the second component (*inclusive policy empowerment*), while the law adheres to a binary gender division system and does not expressly target marginalised groups within society, it nonetheless combats the imposition of unjustifiable additional costs on individuals who consume services such as haircuts, particularly impacting women who bear the brunt of gender-based price discrimination. Therefore, the law echoes strongly with the objective of economic empowerment for citizens.

Regarding the third and final component of the *Gender Equality Policy in Practice Approach* (*gender transformation as the outcome*), New York City legislation conforms to the category of gender accommodation since there is a lack of explicit confrontation or transformation of traditional gender roles. The law was framed in this outcome type as it does not explicitly address the needs of individuals who do not conform to the binary gender system. However, the law influences service providers to set prices by opting for non-gendered terms (such as "woman’s/man’s" and "lady’s/gentleman’s" haircut), countering gender roles and stereotypes (Ellemers, 2018; Lips, 2019, Risman, 2018; Scarborough and Risman, 2018).

The following and concluding part will encapsulate the plausible conclusions derived from this endeavour. It will envisage delineating the strengths and shortages intrinsic to this study alongside elucidating potential routes for future research on the pink tax phenomenon. The findings of this research herald the efficacy of investing in public policies aimed at addressing and raising awareness of gender-based price discrimination, offering optimistic prospects that contribute to the pursuit of gender equality and equity within our society.

CONCLUSIONS

Based on an interdisciplinary theoretical framework and a mixed methodological approach, this research aspired to answer whether **public policies outlawing gender-based price discrimination** - best known as the pink tax - **reduce or eliminate price differences in similar services provided to women and men**. **Specifically**, this study intended to respond to whether the **legislation enacted and implemented in California and New York City, in the United States, both from the 1990s, eliminated or reduced price discrepancies in haircut prices.**

Those laws represent a trailblazing in addressing this kind of gender discrimination and, therefore, were chosen to be the study cases of this research. California and New York City legislation inspired amendments or new legislation prohibiting gender-based pricing for similar services and products, such as California's amendment in 2022 and New York State's law passed in 2020. The secondary and primary data findings give strong evidence that the public policies designed and implemented to tackle the pink tax are efficacious, as discussed in Chapters 6 and 7. Price differences in haircuts in California and New York City decreased between men and women, attaining statistical insignificance. Conversely, significant price discrepancies persist in the remaining 47 states of the continental United States, where there is a lack of strong public policies against the pink tax.

Secondary data, epitomised by previous studies and reports commissioned or undertaken by political figures, academics and non-government organisations, such as feminist groups, gave evidence of the pink tax as a market practice normalised in society. From America to Europe, there are instances of the magnitude of the pink tax impact, pointing to the disadvantage of women in paying between 3% and 60% more for goods and services than men (CBC 2016; FADA, 2017; Jesmer and Leger, 2021; NYC-DCA, 2015). Ultimately, women pay around 1,300 dollars (2,381 dollars in current money) more yearly than men for similar products and services (Jackson, 2020; Jacobsen, 2018; NYC-DCA, 2015). Gender stereotypes and gender roles disseminated over the world facilitate acceptance by women without questioning this type of gender discrimination, as highlighted by Ellemers (2018), Scarborough and Risman (2018) and

Ferrell et al. (2018). Furthermore, retailers and service providers use techniques that make it challenging for consumers to identify price discrepancies or associate them with gender discrimination. Those techniques encompass organising products in separate aisles, not posting the price list in a conspicuous place, justifying higher prices for services based on gender stereotypes, or not having a standard policy price (see, for example, CALPIRG, 2003 and Jackson, 2020). This latter, in particular, gives the green light to each professional to set their prices without any accountability.

A brief survey was conducted in 2022, collecting primary data to cross-check the findings of studies carried out in the 1990s, 2000s, and 2010s. This empirical study was presented in Chapter 2, assembling primary pricing data of the most cited sorts of goods and services in the literature on the pink tax. Four goods categories were scrutinised: deodorant, razor, shampoo, and shower gel. Haircuts were the service type chosen to be analysed. Prices in these categories were collected from three countries without legislation combating the pink tax: Portugal, Sweden, and two states of the United States. The primary purpose of this analysis was to set the scene and substantiate the theme's relevance for political science literature, testing the product and service categories most examined in the pink tax literature. The findings hinted that **gender-based price discrimination occurs even in the most egalitarian countries like Sweden** (EIGE, 2021; Equal Measures 2030, 2022). In 2022, **Swedish women were prone to pay an average of 19.0% more than fellow citizen men for similar products and 14.0% more for haircuts.**

The study also revealed that the price differences are lower in the United States, where the pink tax is widely discussed and addressed through some laws and ordinances. These results furnished clues that **in less egalitarian countries in terms of socioeconomic and gender terms, like the United States** (Equal Measures 2030, 2022), **implementing a public policy can influence behaviour change and decrease price discrepancies, even in locations missing a targeted measure.** In the same year, **US women citizens paid an average of 7.0% more than US men for similar products and 35.0% more for haircuts.** On the other hand, **Portugal, a country in the middle of a gender equality effort** (EIGE, 2021), **illustrated how gender-based pricing is also detrimental to men. In this South European country, women spent, on average, 7.0%**

less than men on buying analogous products and 14.0% more on haircuts. The results of this small study were later confirmed with more consistency and evidence in the analysis of the two case studies chosen to be scrutinised in this dissertation, namely the state of California and New York City in the United States.

Since **gender mainstreaming in the formulation of public policies is one of the pillars of this research**, along with the evaluation of existing legislation to tackle the pink tax and raise awareness of the issue, **four specific objectives** were also drawn up and presented in Chapter 3. The first and second objectives were set to evaluate the alignment of California and New York City's gender-based pricing laws with gender mainstreaming principles and whether the benefits of these principles in policymaking can be observable in those locations. Concerning these two objectives, it was observed that **the pink tax legislation enforced in California and New York City met the seven recommendations put forward by NCPE in 2012 regarding gender mainstreaming in public policy.** This verification was detailed in Chapters 6 and 7 for California and New York City, respectively, spanning the utilisation of sex-disaggregated data until the effective policy implementation.

The third objective, which sought to ascertain the efficacy of California and New York City laws against the pink tax by comparing data on gender-based pricing in these two locations before and after the implementation of legislation with data obtained from states in the United States lacking laws addressing gender-based price discrimination provided valuable inputs to respond to the research questions. The outcomes stemmed from statistical secondary (dated from the 1990s and 2000s) and primary (from 2023) data analysis in Jasp from California and New York City confirmed that in either case, **the laws implemented engendered a positive impact and diminished the price differentials between women and men for haircuts**, the service category elected to be examined in this dissertation for the locales used as study cases.

Before the laws passed in 1995 in California and 1998 in New York City, both locations presented significant price differences for haircuts between women and men. This confirmation was corroborated by rejecting the statistical null hypothesis (H0) ($p < 0.05$) that tested if prices collected were statistically equal for men and women. Conversely, **after the legislation was implemented**, analysing datasets in these same localities revealed that the **price differences**, although existent, **are insignificant**, thus accepting H0 ($p > 0.05$). These results are reinforced by comparing with those obtained by analysing the dataset collected in 2023 for the remaining 47 states in the continental United States. In those states, H0 is rejected, which demonstrates that **women tend to spend more on average than men to cut their hair in the absence of a public policy in place to tackle the pink tax**.

The third objective was also endorsed by two study hypotheses based on the literature reviewed and discussed in the first chapter, which served to consolidate the responses sought by the general and specific research questions and this specific objective. **Hypotheses 1 (H1) and 2 (H2) were confirmed** by the statistical scrutiny of secondary and primary quantitative data undertaken in the software Jasp and the primary qualitative data analysis. **H1 verified whether specific public policies aiming to tackle the pink tax make a difference in contrast to locations without policies addressing the issue.** Statistical outcomes reviewed in the paragraph above for California and New York City confirmed that **legislation played a pivotal role in making price disparities in haircuts insignificant.** After the law was enacted, secondary data gathered roughly two years after the law passed and primary data collected in 2023 proved that the price differences became irrelevant. On the contrary, the primary data from 2023 from the other 47 states from the continental portion of the United States showed that they keep substantial price differentials. **These findings are essential to provide evidence of policies' role in transforming ingrained and detrimental gender dynamics in society, like gender-based pricing.**

With a qualitative nature, **H2 sought to verify whether legislation contributes to changing how service providers define haircut prices, encouraging them to avoid aspects associated with customers' gender.** Using a classification of eight categories created and put forward in Chapter 3 for this research to evaluate haircut names reunited from hair salon' websites in 2023, it was feasible to identify the elements employed in setting haircut prices. Service names employing genderised terms like "women," "woman," "lady" or "feminine," or "men," "man," "gentleman" or "masculine" were considered gender-based pricing. As with H1, **H2 was confirmed for California and New York City, revealing a lower proportion of the establishments**

setting prices based on gender compared to the establishments of the other 47 states (45.0% for California and New York City and 49.6% for the remaining states). Despite the slight difference, **these findings indicate that the law plays a relevant role in changing the mentality of service providers when setting prices and naming services.** Indeed, the findings indicate that the laws curbing the pink tax in some parts of the country may influence the behaviour of service providers in other parts of the country.

Finally, the fourth objective was to raise awareness about the pink tax, which is still barely known, included, and discussed in feminist circles or political agendas worldwide. The pink tax mostly overwhelms women, imposing a surcharge on the prices of goods and services. This phenomenon, added to other economic and financial gender disparities, whose the most blatant and well-studied is the wage gap between women and men, contributes to making it even more challenging for women to be financially independent, something that the UN (2023) and other transnational organisations have warned (see, for example, EIGE, OECD, World Bank).

By sensitising the expert and general audience to the pink tax, this study fills gaps in the lack of academic work that investigates the issue in depth, particularly about the effect of current legislation in some parts of the United States to counter the pink tax on services. **As a result of thorough scrutiny of the study cases in California and New York City, this research furnishes valuable and groundbreaking contributions to the literature on the pink tax**, seeing as the publications made by now focussed on either endeavoured to prove gender-based pricing matters, swinging between to contend that gender-based pricing is more than or is merely a “market self-regulation” (e.g., Brand & Gross, 2020; Duesterhaus, 2011; Manzano-Antón et al., 2018; Moshary et al. 2021) or analyse the theme theoretically (e.g., Jacobsen, 2018; Yazıcıoğlu, 2018). All the literature developed was essential to enable this dissertation to be envisaged and feasible, enabling it to take the debate to another level since **this research provides strong evidence that specific public policies designed to tackle the pink tax are effective**.

The mixed methodological approach employed in this research streamlined a comprehensive evaluation of public policies from various perspectives. Nevertheless, the research design revealed certain limitations, from which it is possible to identify areas for future research. Firstly, the selection of the service categories to be observed was based on the decision to include those most frequently examined in the literature on the pink tax to allow a composition of robust statistical foundation for comparison with previous secondary data available in price surveys carried out before and after the implementation of the analysed laws. Consequently, the decision was made to focus solely on haircutting, given its prominence in existing academic literature and surveys commissioned by political figures and the government. Hence, the price sample used in this dissertation is relatively restricted, potentially limiting the generalisation of findings to other service categories. This constraint conditions the study's capacity to fully comprehend the effectiveness of laws within the broader context of service provision. In this sense, complementary studies involving a greater diversity of service categories in the statistical analysis are recommended, which could provide a more complete, detailed and accurate image of the efficacy of the legislation implemented in California and New York City that aims to combat the pink tax.

Secondly, and following the same lines, it would be worthwhile to analyse an even larger sample in the number of prices collected in the different categories of services since the results of the statistical evaluation confirmed the study hypothesis that after the laws' implementation, in California and New York City, price differences became insignificant between men and women. Nonetheless, the effect size is small for most of these results, so further topic exploration is advised in future research. Furthermore, the search for more data from previous price surveys and immediately after the implementation of the laws (which will probably require more time because the information is spread out and organised in different ways) would make a valuable contribution to leaving a more robust and enriched historical analysis.

Thirdly, the production of information through interviews with political figures who were or are part in some way of the process of designing, implementing or evaluating the laws that tackle the pink tax in California and New York City was essentially based on the vision of one or two people, related to the political environment, either as legislators or as employees in government agencies. Those people acted in the representation of all the individuals and organisations that were also part of advocating for lawmaking addressing gender-based pricing in the 1990s, which restricted the possibility of apprehending the heterogeneity of definitions, perspectives and perceptions of the implementation and evaluation of the laws in force. Carrying out supplementary studies of a qualitative nature involving a greater diversity of stakeholders (internal and external) to the legislative process may provide a more complete and more detailed image of the opinions of the process involved in the legislative process in these two locations, complementing more precisely the statistical assessment of the quantitative data.

Finally, it would be beneficial if, in future research, the effect of new laws that include the regulation of the pink tax on product prices were tested using statistical methods, such as the law that came into force in the state of New York in 2020 (New York State, 2020), and the California law amendment in 2022 (Parks et al., 2022).

Despite the mentioned limitations, **this research provides highly relevant contributions to the framing, contextualisation and knowledge of price discrimination based on gender and the existing laws to eradicate it**. It is hoped that this study will be valuable, foremost, to engage the political discussion on the topic, inspiring more research to address the pink tax and that this issue is increasingly on the political agendas of several countries, as is already beginning to be observed in Europe, namely in the United Kingdom and Portugal (UK Parliament, 2021; Monteiro, 2022).

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ANNEXES

ANNEXE 1

Script of interview

This script was built based on the Gender Impact Assessment (GIA) in Public Policy Implementation[71], Isabelle Engeli and Amy Mazur's (2018) proposal for gender mainstreaming implementation[72].

1) What was the main objective of the policy? What about indirect consequences?
2) How substantial was the gender impact expected from this policy (e.g., reducing the gender-based gap in prices of services between women and men in X%)? If you can, please give examples.
3) What types of instruments were used to implement the law? How was the law designed to include this/these instrument(s)?
4) What were the main obstacles to implementing the law at the beginning? Nowadays, what are the principal challenges in enforcing the law?
5) With the information and knowledge you had then, what would you have done differently in designing and implementing the law?
6) Has the law implementation occurred as expected? Why? If you can, please give examples.
7) Are you satisfied with the law? What could be done to improve law enforcement and its results?

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ANNEXE 2

California, Survey of Sacramento Area Hair Salons, Jackie Speier staff (1993)

Name of Salon	Men	Men_	Women	Women_	$ Price difference*	% Price difference*
Savvy Hair Salon	$18,00	$18,00	$23,00	$23,00	$5,00	27,8%
City Haircutters	$22,00	$22,00	$26,00	$26,00	$4,00	18,2%
Creative Touch	$13,00	$13,00	$20,00	$20,00	$7,00	53,8%
JRP Salon	$25,00	$25,00	$30,00	$30,00	$5,00	20,0%
Unisex Hair Studio One	$12,00	$12,00	$22,00	$22,00	$10,00	83,3%
Mane Attraction (Gold River)	$22,00	$22,00	$34,00	$34,00	$12,00	54,5%
Solutions for Hair	$19,00	$19,00	$25,00	$25,00	$6,00	31,6%
Laura Du Priest Pavillions	$20,00	$20,00	$30,00	$30,00	$10,00	50,0%
Hair Formation	$17,00	$17,00	$25,00	$25,00	$8,00	47,1%
Emilo for Hair	$10,00	$10,00	$20,00	$20,00	$10,00	100,0%
Nathan Michaels	$30,00	$30,00	$35,00	$35,00	$5,00	16,7%
J. Fontaines	$25-35	$35,00	$40,00	$40,00	$5,00	14,3%
J Saint Hair	$22,00	$22,00	$28,00	$28,00	$6,00	27,3%
Hair Cutting Company	$17-25	$25,00	$25-35	$35,00	$10,00	40,0%
Geesoo	$20,00	$20,00	$25,00	$25,00	$5,00	25,0%
Encore Hair Designers	$20-22	$22,00	$25-35	$35,00	$13,00	59,1%
Debra Messier for Hair	$15-20	$20,00	$15-28	$28,00	$8,00	40,0%
Kaleidoscope Nails and Hair Styling	$16,00	$16,00	$22,00	$22,00	$6,00	37,5%
King Arthur Royal Hair Design	$18-30	$30,00	$20-35	$35,00	$5,00	16,7%
Average	**$19,00**	**$20,95**	**$27,00**	**$28,32**	**$7,37**	**40,1%**

* When the price is presented in a range format, the last value of the range was considered for calculation.

ANNEXE 3

California, Pricing for Clothing Alterations, Lynn R. DeLapp (1994)

Name of Store	Men - Take in jacket	Men - Hem slacks	Women - Take in jacket	Women - Hem slacks	Women - Hem skirt	$ Price difference - Take in jacket	$ Price difference - Hem slacks
Macy's	$8,00	$0,00	$12,00	N/A	$15,00	$4,00	N/A
Nordstrom*	$0,00	$0,00	$20-25	N/A	$10-14	$20-25	N/A
Weinstocks	$10,00	$0,00	$10,00	$6-8	$15,00	$0,00	$6-8

* Unless a vent needs to be closed, which is very rare, all alterations on suits are complimentary

ANNEXE 4

California, CALPIRG Survey (2000) - Clothing alteration prices

County	Name of business	Alter men's Slacks	Alter men's Jacket sleeves	Alter women's Slacks	Alter women's Jacket sleeves	Alter women's Skirt	Difference $ W-M (Slacks)	Difference $ W-M (Jacket sleeves)	Difference % W-M (Slacks)	Difference % W-M (Jacket sleeves)	Why price difference
Fresno	Chateau Cleaners	$8,00	$9,00	$8,00	$9,00	-	$0,00	$0,00	0,0%	0,0%	
	Cherry Sewing	$7,00	-	$7,00	-	-	$0,00	-	0,0%	-	Has to see work done before giving price
	Dress Smart	$12,00	$15,00	$12,00	$15,00	$15,00	$0,00	$0,00	0,0%	0,0%	
	Holiday Cleaners	$8,00	$12,00	$8,00	$12,00	$12,00	$0,00	$0,00	0,0%	0,0%	
	Jones Cleaning Center	$8,00	$12,50	$8,00	$12,50	$12,50	$0,00	$0,00	0,0%	0,0%	
	Lanny's Tailoring & Alterations	$5,00	$12,00	$5,00	$12,00	-	$0,00	$0,00	0,0%	0,0%	Wouldn't give prices or range; insisted on seeing work
	Mission Alterations	$7,00	$8,00	$7,00	$8,00	$10,00	$0,00	$0,00	0,0%	0,0%	
	On the Bias	$8,00	$15,00	$8,00	$15,00	$10,00	$0,00	$0,00	0,0%	0,0%	
	Perfect Fit	$10,00	$10,00	$10,00	$10,00	$10,00	$0,00	$0,00	0,0%	0,0%	
	Tracy's Sewing Service	$6,00	$8,00	$6,00	$8,00	$8,00	$0,00	$0,00	0,0%	0,0%	
	Average	**$7,90**	**$11,28**	**$7,90**	**$11,28**	**$11,07**	**$0,00**	**$0,00**	**0,0%**	**0,0%**	
Los Angeles	All-Star Cleaners	$8,00	$8,00	$6,00	$8,00	$8,00	-$2,00	$0,00	-25,0%	0,0%	
	Alterations Unlimited	$8,00	$16,00	-	$16,00	-	-	$0,00	-	0,0%	Wouldn't give prices or range; insisted on seeing work
	Casablanca Cleaners	$8,00	$15,00	$8,00	$15,00	$10,00	$0,00	$0,00	0,0%	0,0%	
	Executive Image Cleaners	$8,00	$15,00	$8,00	$15,00	$12,00	$0,00	$0,00	0,0%	0,0%	
	Jasmine Cleaners	$5,00	$12,00	$5,00	$12,00	$5,00	$0,00	$0,00	0,0%	0,0%	
	Naomi Alterations	$7,00	$10,00	$7,00	$10,00	$15,00	$0,00	$0,00	0,0%	0,0%	
	Otto's Cleaners	$6,50	$6,00	$6,50	$6,00	$5,50	$0,00	$0,00	0,0%	0,0%	
	Pride Cleaners & Laundry	$8,00	$15,50	$8,00	$15,50	$10,00	$0,00	$0,00	0,0%	0,0%	
	Rex Cleaners & Laundry	$8,00	$11,00	$11,00	$8,00	$3 - $3,50	$3,00	-$3,00	37,5%	-27,3%	All prices depend on difficulty of job. Men's jacket sleeves and women's slacks are an average because the provider inform a range of prices between $10-$12 for these items
	Swiss Cleaners	$8,00	$20,00	$8,00	$20,00	$8,00	$0,00	$0,00	0,0%	0,0%	
	Average	**$7,45**	**$12,85**	**$7,50**	**$12,55**	**$9,19**	**$0,05**	**-$0,30**	**0,7%**	**-2,3%**	
Sacramento	Alterations Express	$6,90	$20,75	$6,90	$20,75	$16,62	$0,00	$0,00	0,0%	0,0%	
	Arden Plaza Cleaners	$8,00	$15,00	$8,00	$15,00	$15,00	$0,00	$0,00	0,0%	0,0%	
	Cleaners Express	$8,00	$14,00	$8,00	$13,00	$13,00	$0,00	-$1,00	0,0%	-7,1%	
	Cuff and Collar Cleaners	$8,00	$15,00	$8,00	$15,00	$10,00	$0,00	$0,00	0,0%	0,0%	
	JC Pennys	$0,00	$0,00	$0,00	$0,00	$0,00	$0,00	$0,00	0,0%	0,0%	Free if over $100 or else $10 for sleeves and hem
	Macy's	$8,00	$12,00	$12,25	$12,25	$20,00	$4,25	$0,25	53,1%	2,1%	
	Mark's Cleaners	$7,50	$10,00	$7,50	$10,00	-	$0,00	$0,00	0,0%	0,0%	No price given for skirt
	Nordastroms	$0,00	$0,00	$0,00	$0,00	$0,00	$0,00	$0,00	0,0%	0,0%	Free with purchase or 25% off
	Old Country Tailor	$7,00	$10,00	$7,00	$10,00	$10,00	$0,00	$0,00	0,0%	0,0%	
	River City Cleaners	$7,00	-	$7,00	-	-	$0,00	-	0,0%	-	Must bring in other articles to see
	Average	**$6,04**	**$10,75**	**$6,47**	**$10,67**	**$10,58**	**$0,43**	**-$0,08**	**7,0%**	**-0,8%**	
San Diego	A&D Cleaners	$8,00	$15,00	$8,00	$15,00	$8,00	$0,00	$0,00	0,0%	0,0%	
	Custom Cleaners	$8,00	$20,00	$8,00	$20,00	$10,00	$0,00	$0,00	0,0%	0,0%	
	East & West Tailoring Shop	$6,00	$10,00	$6,00	$10,00	$6,00	$0,00	$0,00	0,0%	0,0%	
	Exclusive Cleaners	$8,00	$8,00	$8,00	$8,00	$8,00	$0,00	$0,00	0,0%	0,0%	
	Glen Cleaners	$7,50	-	$7,50	-	-	$0,00	-	0,0%	-	
	Liberty Cleaners	$7,00	$10,00	$7,00	$10,00	$10,00	$0,00	$0,00	0,0%	0,0%	
	Mesa Cleaners	$7,50	$7,50	$7,50	$7,50	$7,50	$0,00	$0,00	0,0%	0,0%	
	Ogden'S One Hour	$9,00	$16,00	$9,00	$16,00	-	$0,00	$0,00	0,0%	0,0%	
	Sew to Fit	$8,00	$8,00	$8,00	$8,00	-	$0,00	$0,00	0,0%	0,0%	
	Your Cleaners	$7,00	$8,00	$7,00	$8,00	$8,00	$0,00	$0,00	0,0%	0,0%	
	Average	**$7,60**	**$11,39**	**$7,60**	**$11,39**	**$8,21**	**$0,00**	**$0,00**	**0,0%**	**0,0%**	
San Francisco	Astro Cleaners	$8,00	$6,00	$8,00	$6,00	$6,00	$0,00	$0,00	0,0%	0,0%	
	Cable Car Tailors	$6,00	$15,00	$6,00	$15,00	$10,00	$0,00	$0,00	0,0%	0,0%	
	Crystal Cleaners & Laundry	$9,00	$10,00	$9,00	$10,00	$12,00	$0,00	$0,00	0,0%	0,0%	
	Delux Cleaners	$7,50	$12,50	$7,50	$12,50	-	$0,00	$0,00	0,0%	0,0%	
	Golden Hanger	$8,00	$12,00	$8,00	$12,00	$8,00	$0,00	$0,00	0,0%	0,0%	
	Good Choice Services	$7,00	$12,00	$7,00	$12,00	$10,00	$0,00	$0,00	0,0%	0,0%	
	Michael's Cleaners	$10,00	$16,00	$10,00	$16,00	$14,00	$0,00	$0,00	0,0%	0,0%	
	Parklane Cleaners	$10,00	$10,00	$10,00	$10,00	$10,00	$0,00	$0,00	0,0%	0,0%	
	Reid's Tailoring	$9,00	$18,00	$9,00	$18,00	$18,00	$0,00	$0,00	0,0%	0,0%	
	Stanford Cleaners	$6,00	-	$6,00	-	$6,00	$0,00	-	0,0%	-	
	Average	**$8,05**	**$12,39**	**$8,05**	**$12,39**	**$10,44**	**$0,00**	**$0,00**	**0,0%**	**0,0%**	
	Average	$7,41	$11,76	$7,50	$11,67	$9,93	$0,10	-$0,08	1,3%	-0,7%	

ANNEXE 5

California, CALPIRG Survey (2000) - Haircut prices

County	Name of business	Women haircut	Men haircut	Price difference ($)	Price difference (%)	Why price difference
Fresno	Aldie's Hair Salon	20,00	15,00	5,00	0,33	Men's hair is usually shorter
	BoRics Haircare	12,99	12,99			
	Bulldog Barber Stylist	x	10,00			Not trained for women's hair
	Hair Cuts n More	10,00	10,00			
	Headquarters	15,00	15,00			
	Royal Hair Company	10,00	10,00			
	Salon 2000 (+ blow dry)	35,00	20,00	15,00	0,75	Independent to (illegible) charges vary, receptionist didn't know why difference
	Tarpey	10,00	-			Don't do men's
	Terri's Barber Shop	14,00	14,00			
	The Snippery	15,00	15,00			
Los Angeles	Alda Grey Salon	45,00	30,00	15,00	0,50	Children usually (illegible) didn't know why difference
	Americuts	13,00	13,00			
	By All Means	10,00	12,00	-2,00	-0,17	Depend on hair needs (e.g. just a trim/ends cut)
	El Mundo de los Cortes	10,00	8,00	2,00	0,25	Men's on special for unknown limited time
	Hair ways	18,00	15,00	3,00	0,20	Styling of hair - "That's what the prices are"
	Macle's Beauty Salon	8,00	8,00			
	Millenium Salon	15,00	15,00			Scissor haircuts are more expensive than machine; if have short hair then the cut is less expensive
	Off the Boulevard	35,00	35,00			
	Perfect Cut Haircutters	13,95	13,95			
	Twisting Scissors	20,00	20,00			
Sacramento	AKA Snips	7,00	7,00			
	Angles International Hair's Design	35,00	25,00	10,00	0,40	Owner sets prices
	Best Hair Salon	10,00	10,00			
	Family Hair Gallery	15,00	12,00	3,00	0,25	More work required on women's hair
	Forum Hair Salon	13,00	13,00			With blow-dry $16,00 and depends on length of hair
	JCPenny Styling Salon	17,00	17,00			
	J L Cerutti	45,00	45,00			
	McKinsey Park Hair Company	30,00	25,00	5,00	0,20	Was busy, couldn't talk
	Petsy's Hair Design	22,00	21,00	1,00	0,05	Difference in price depends on length of hair; charges on time rather than male or female
	Victorian Salon	25,00	20,00	5,00	0,25	Difference depends on length of hair
San Diego	Cabrillo Sports Cuts	14,50	14,50			
	Downtown Salon	30,00	20,00	10,00	0,50	Time difference, time allocated, women take more time than men
	From Head to Toe	35,00	25,00	10,00	0,40	Hair styles; more maintainance takes longer (about 1 hour)
	Gloria's Beauty Salon	20,00	20,00			
	La Mirage Hair Salon	16,00	16,00			
	Marcel Beauty Salon	10,00	10,00			
	Mission Hills Hair Co	30,00	20,00	10,00	0,50	Time difference, time allocated, women take more time than men
	Snipz Full Service Salon	30,00	25,00	5,00	0,20	Independent stylists set the (illegible), receptionist didn't know why the difference
	The Hair Galleria	$20 - $45	$16 - $25	20,00	0,25	Blow-drying takes longer
	Venus Hair Designs	20,00	20,00			
San Francisco	Carley Salon	10,00	10,00			
	Edie's Beauty Shop	14,00	14,00			
	Great Hair Cuts	14,00	14,00			
	Jackson Place Salon	50,00	35,00	15,00	0,43	(illegible) takes and difficulty at cut
	Montage	35,00	35,00			
	Nob Hill Hair	25,00	25,00			
	Opera Plaza Hair Design	35,00	27,00	8,00	0,30	Men will be $35,00 at same length as women's (in shoulder)
	Pacificuts	20,00	20,00			
	Sherman's Hair Salon	12,00	12,00			
	Strictly San Francisco	37,00	34,00	3,00	0,09	Time taken and style difficulty
	Total (considering only salons with price difference)	**$20,97**	**$18,41**	**$7,53**	**29,9%**	
	Total (considering all salons)	**$20,97**	**$18,41**	**$2,56**	**13,9%**	

ANNEXE 6

California, CALPIRG Survey (2000) - Clothing cleaning prices

County	Name of business	Men's jacket	Women's jacket	Men's shirt	Women's shirt	$ Price difference jacket	$ Price difference shirt	% Difference jacket	% Difference shirt	Observations
Fresno	Chateau Cleaners	$7,75	$7,95	$1,19	$1,19	$0,20		2,58%	0,00%	Pressing requires for suits: women's jackets have more on the jacket and require more (illegible). Shirts: if women's shirt is made of stretchy material will not fit machine, then it will be $3.00
	Comet 1 HR Cleaners	$7,75	$7,95	$1,44	$3,75	$0,20	$2,31	2,58%	160,42%	Women's shirts are smaller and don't fit machine
	Falcon Cleaners	$3,50	$3,50	$1,50	$1,50					
	G&J Dry Cleaners	$8,00	$8,00	$2,00	$2,00					
	Holiday Cleaners	$8,03	$8,03	$1,55	$1,55					
	Jones Cleaning Center	$8,95	$8,95	$1,50	$1,20 - $3,50		$2,00		133,33%	$3.50 for women's shirt if it doesn't fit machine
	Lamoure's Cleaners	$9,90	$9,90	$6,25	$6,25					2 jackets for $9.90, and 5 shirts for $6.25
	Alterations	$10,00	$10,00	$1,45	$1,45					
	Signature Cleaners	$3,50	$3,50	$1,25	$1,25					
	Sterling Cleaners	$2,50	$2,50	x	x					Doesn's do laundry
Los Angeles	All Star Cleaners	$7,00	$7,00	$1,50	$1,50				0,00%	Blouses $3.00
	Casablanca Cleaners	$7,75	$7,75	$1,50	$3,00		$1,50		100,00%	$3.00 for perfect results: require more time and care for. Women's shirts don't fit the machines.
	Executive Image Cleaners	$7,00	$7,00	$1,50	$2,00		$0,50		33,33%	$3.00 for both men and women's hand finish. Women's shirts are smaller, don't fit machine that is why there is a $0.50 difference
	Jasmine Cleaners	$3,50	$3,50	$1,25	$1,25					
	Magical Dry Cleaners	$4,00	$4,00	$1,00	$1,00					
	Otto's Cleaners	$4,50	$4,50	$1,25	$1,25					
	P Cleaners & Laundry	$7,95	$7,95	$1,50	$2,95		$1,45		96,67%	If hand pressing required then will cost more
	Rex Cleaners & Laundry	$7,00	$7,00	$1,50	$1,50					
	Swiss Cleaners	$8,00	$8,00	$1,50	$1,50					
	Venice Cleaners	x	x	$1,75	$1,75	x				
Sacramento	Alhambra Cleaners	$10,45	$10,45	$1,60	$1,60					
	Arden Plaza Cleaners	$8,00	$8,00	$1,00	$1,00					
	Cleaners Express	$8,50	$8,50	$1,25	$1,25		$0,00		0,00%	$4.50 if women's shirts can't fit machine needs be hand done
	Cuff and C Cleaners	$7,50	$7,50	$1,50	$5,00		$3,50		233,33%	Women's shirts are smaller and don't fit machine
	Dry Clean Today	$4,50	$4,50	$1,00	$1,00					
	Mark's Cleaners	$7,50	$7,50	$1,00	$1,00					
	Oasis Laundry & Dry Cleaners	$8,00	$8,00	$1,40	$1,40					
	River City Cleaners	$8,25	$8,25	$0,99	$0,99					
	Southgate Norge Cleaners	$7,50	$7,50	$3,30	$3,30					
	Woodard Cleaners	$14,95	$14,95	$2,00	$4,75		$2,75		137,50%	Women's shirts are smaller and don't fit machine
San Diego	A&D Cleaners	$7,20	$7,20	$3,00	$3,00					
	Apadana Cleaners	$7,95	$7,95	$1,75	$2,50		$0,75		42,86%	Women's shirts must be done by hand
	Custom Cleaners	$7,50	$7,50	$1,60	$1,60					
	Exclusive Cleaners	$7,50	$7,50	$1,00	$2 - 2,50		$1,50		150,00%	Price varies depending on amount of work on shirt
	Glen Cleaners	$9,75	$9,75	$1,90-2,50	$1,90-2,50					Price varies depending on amount of work on shirt
	Liberty Cleaners	$7,50	$7,50	$1,50	$1,50				0,00%	Same price as long as same size as men's shirt; if it is smaller, required hand finidh and will cost more
	Mass Cleaners	$7,25	$7,25	$1,50	$1,50					
	Ogden's O Hour	$8,00	$8,00	$1,70	$3,25		$1,55		91,18%	If same size as men's shirts, then $1.70. Women's shirts are smaller and narrower and don't fit the machine
	Practical Cleaners	$7,60	$7,60	$1,50	$1,50				0,00%	Blouse $3.50, less than perfect if treated like a man's shirt. Women's shirt requires more time
	Your Cleaners	$6,50	$6,50	$1,60	$3,50		$1,90		118,75%	Women's shirts require hand pressing; man's shirts can be machine pressed
San Francisco	Astro Cleaners	$6,50	$6,50	$1,50	$1,50					
	Crystal Cleaners & Laundry	$8,00	$8,00	$1,20	$2,50		$1,30		108,33%	Women's shirts are smaller, don't fit the machine
	Delux Cleaners	$7,50	$7,50	$1,35	$2,50		$1,15		85,19%	Too busy to explain price difference
	Golden Ranger	$7,25	$7,25	$1,30	$3,00		$1,70		130,77%	Women's shirts are smaller, don't fit the machine. If women's shirt fits machine, then price is the same as the men's price
	Good Services	$12,50	$12,50	$0,99	$1,50		$0,51		51,52%	Women's shirt requires more work
	Kent Cleaners	$9,75	$9,75	$1,00	$1,50		$0,50		50,00%	Price based on the time takes to do a women's shirt
	Michael Cleaners	$8,20	$8,20	$1,25	$3,50		$2,25		180,00%	Machines are designed for XL men's shirts; if men shirt is size 14 and under, then it must be done by hand and the cost will be $3.50. Women's shirt need to be size 15 or above to fit machine
	Parklane Cleaners	$7,50	$7,50	$1,35	$1,35					
	Peninou French Cleaners	$14,95	$14,95	$2,40	$2,40					
	Stanford Cleaners	$6,50	$6,50	$1,00	$1,50		$0,50		50,00%	Women's shirts are smaller
	Average price (considering establishments with price difference)	**$7,70**	**$7,70**	**$1,58**	**$2,12**	**$0,20**	**$1,45**	**2,58%**	**84,92%**	
	Average price (considering all establishments)	**$7,70**	**$7,70**	**$1,59**	**$2,14**	**$0,00**	**$0,55**	**0,00%**	**34,65%**	

ANNEXE 7

New York City, Gypped by Gender (1992) - Used car dealers prices

Borough	Car Dealer	1st quote W ($)	2nd quote W ($)	Difference 2nd - 1st W ($)	1st quote M ($)	2nd quote M ($)	Difference 2nd - 1st M ($)	Difference 2nd quote W-M ($)	Difference 2nd quote W-M (%)
The Bronx	A.G.E. Auto Sales	$5 700,00	$5 700,00	$0,00	$5 700,00	$5 700,00	$0,00	$0,00	0,00%
	Bal Buena	$8 000,00	$7 500,00	$500,00	$7 500,00	$7 250,00	$250,00	$250,00	3,45%
	Cima Auto Sales	$4 500,00	$4 300,00	$200,00	$4 000,00	$3 900,00	$100,00	$400,00	10,26%
	Gomez Auto Sales	$6 500,00	$6 000,00	$500,00	$6 500,00	$6 000,00	$500,00	$0,00	0,00%
	Hilltop Auto Sales	$4 495,00	$3 995,00	$500,00	$4 495,00	$3 600,00	$895,00	$395,00	10,97%
	Ken's Auto Sales	$1 800,00	$1 800,00	$0,00	$1 800,00	$1 800,00	$0,00	$0,00	0,00%
	Las Glorias Auto Sales	$1 800,00	$1 750,00	$50,00	$1 800,00	$1 750,00	$50,00	$0,00	0,00%
	Mighty Auto, Inc.	$5 200,00	$4 900,00	$300,00	$5 000,00	$4 800,00	$200,00	$100,00	2,08%
	Pal's Auto Sales	$2 100,00	$1 900,00	$200,00	$2 100,00	$1 900,00	$200,00	$0,00	0,00%
	People's Wheels Auto	$3 800,00	$3 500,00	$300,00	$3 900,00	$3 600,00	$300,00	-$100,00	-2,78%
	Richstone Auto Sales	$5 495,00	$5 495,00	$0,00	$5 495,00	$5 150,00	$345,00	$345,00	6,70%
	TJC Auto Sales	$6 500,00	$6 500,00	$0,00	$6 500,00	$6 500,00	$0,00	$0,00	0,00%
	Used Car Center	$5 795,00	$5 795,00	$0,00	$5 900,00	$5 900,00	$0,00	-$105,00	-1,78%
	Average	**$4 745,00**	**$4 548,85**	**-$196,15**	**$4 668,46**	**$4 450,00**	**-$218,46**	**$98,85**	**2,22%**
Brooklin	Alexis F. Pena	$3 900,00	$3 900,00	$0,00	$3 900,00	$3 900,00	$0,00	$0,00	0,00%
	Arista Auto Sales, Ltd.	$17 000,00	$16 500,00	$500,00	$17 000,00	$16 000,00	$1 000,00	$500,00	3,13%
	Arrow Management	$6 700,00	$6 300,00	$400,00	$6 700,00	$6 400,00	$300,00	-$100,00	-1,56%
	Auto Sales Co.	$3 800,00	$3 500,00	$300,00	$3 900,00	$3 500,00	$400,00	$0,00	0,00%
	Autos By Tiffany	$3 500,00	$3 500,00	$0,00	$3 500,00	$3 500,00	$0,00	$0,00	0,00%
	Bay Ridge Toyota	$10 435,00	$10 000,00	$435,00	$10 400,00	$9 200,00	$1 200,00	$800,00	8,70%
	Bay Royal Nissan	$8 500,00	$8 250,00	$250,00	$8 900,00	$7 800,00	$1 100,00	$450,00	5,77%
	Classic Motors	$7 600,00	$7 300,00	$300,00	$7 600,00	$7 300,00	$300,00	$0,00	0,00%
	Great Atlantic Auto Sale	$5 900,00	$5 700,00	$200,00	$5 900,00	$5 700,00	$200,00	$0,00	0,00%
	Premier Ford	$7 400,00	$7 400,00	$0,00	$7 400,00	$7 400,00	$0,00	$0,00	0,00%
	Quick Deal on Wheels	$3 600,00	$3 600,00	$0,00	$3 400,00	$3 400,00	$0,00	$200,00	5,88%
	Rally Auto Sales	$5 995,00	$5 700,00	$295,00	$6 495,00	$6 100,00	$395,00	-$400,00	-6,56%
	Utica Car Sales	$2 500,00	$2 500,00	$0,00	$2 400,00	$2 400,00	$0,00	$100,00	4,17%
	Average	**$6 679,23**	**$6 473,08**	**-$206,15**	**$6 730,38**	**$6 353,85**	**-$376,54**	**$119,23**	**1,88%**
Queens	189-19 Northern Blvd.	$3 790,00	$3 640,00	$150,00	$3 790,00	$3 700,00	$90,00	-$60,00	-1,62%
	3 Bee Auto Sales	$7 800,00	$7 800,00	$0,00	$8 000,00	$8 000,00	$0,00	-$200,00	-2,50%
	3 Bee Auto Sales	$6 390,00	$6 000,00	$390,00	$6 390,00	$6 000,00	$390,00	$0,00	0,00%
	78-15 Northern Blvd.	$8 995,00	$8 495,00	$500,00	$8 995,00	$7 995,00	$1 000,00	$500,00	6,25%
	A&B Lewis	$3 295,00	$3 295,00	$0,00	$3 295,00	$3 295,00	$0,00	$0,00	0,00%
	Bay Chevrolet	$8 000,00	$8 000,00	$0,00	$7 995,00	$7 995,00	$0,00	$5,00	0,06%
	Bayside Chrysler	$8 500,00	$8 500,00	$0,00	$8 500,00	$7 900,00	$600,00	$600,00	7,59%
	Best Ford	$8 300,00	$8 100,00	$200,00	$8 400,00	$8 200,00	$200,00	-$100,00	-1,22%
	Cal-Valier	$5 200,00	$4 900,00	$300,00	$5 400,00	$5 000,00	$400,00	-$100,00	-2,00%
	County Auto Sales Corp.	$25 000,00	$25 000,00	$0,00	$25 000,00	$24 000,00	$1 000,00	$1 000,00	4,17%
	Five Star Auto Sales	$4 500,00	$4 500,00	$0,00	$4 500,00	$4 200,00	$300,00	$300,00	7,14%
	Happy Bros. Auto Dealer	$2 400,00	$2 400,00	$0,00	$2 400,00	$2 300,00	$100,00	$100,00	4,35%
	Hillside Jamaica Auto	$4 500,00	$4 200,00	$300,00	$4 300,00	$4 100,00	$200,00	$100,00	2,44%
	Hillside Wheels	$8 400,00	$8 400,00	$0,00	$8 100,00	$8 100,00	$0,00	$300,00	3,70%
	Hilton Auto Sales, Inc.	$7 800,00	$7 800,00	$0,00	$7 400,00	$7 400,00	$0,00	$400,00	5,41%
	Ideal Auto Exchange	$10 000,00	$9 600,00	$400,00	$10 000,00	$9 700,00	$300,00	-$100,00	-1,03%
	Paradise Auto Sales	$10 000,00	$9 000,00	$1 000,00	$10 500,00	$9 500,00	$1 000,00	-$500,00	-5,26%
	Sou Auto Sales	$3 975,00	$3 600,00	$375,00	$3 975,00	$3 500,00	$475,00	$100,00	2,86%
	Star Nissan	$6 895,00	$6 895,00	$0,00	$6 800,00	$6 500,00	$300,00	$395,00	6,08%
	Ward's Auto Exchange	$3 295,00	$3 100,00	$195,00	$3 295,00	$3 100,00	$195,00	$0,00	0,00%
	Average	**$7 351,75**	**$7 161,25**	**-$190,50**	**$7 351,75**	**$7 024,25**	**-$327,50**	**$137,00**	**1,95%**
Staten Island	American Auto Liquidator	$3 700,00	$3 700,00	$0,00	$3 950,00	$3 950,00	$0,00	-$250,00	-6,33%
	Angiulie, Inc.	$11 995,00	$11 995,00	$0,00	$11 000,00	$11 000,00	$0,00	$995,00	9,05%
	Grand Prix Auto Sales	$3 495,00	$3 495,00	$0,00	$3 495,00	$3 495,00	$0,00	$0,00	0,00%
	Jerry's Used Cars	$2 000,00	$1 900,00	$100,00	$2 000,00	$1 900,00	$100,00	$0,00	0,00%
	Average	**$5 297,50**	**$5 272,50**	**-$25,00**	**$5 111,25**	**$5 086,25**	**-$25,00**	**$186,25**	**3,66%**
	Total	**$6 334,80**	**$6 152,00**	**-$182,80**	**$6 313,30**	**$6 025,60**	**-$287,70**	**$126,40**	**2,10%**

ANNEXE 8

New York City, Gypped by Gender (1992) - Haircut prices

Borough	Haircutter	Women's ($)	Men's ($)	Difference W-M ($)	Difference W/M (%)
Brooklin	Blonde's Unisex	$16,00	$14,00	$2,00	14,3%
	Deceiving Looks Inc.	$20,00	$18,00	$2,00	11,1%
	Charisma Image Center	$14,00	$12,00	$2,00	16,7%
	Coronet Beauty Salon	$18,00	$18,00	$0,00	0,0%
	Daisy's Beauty Salon	$15,00	$12,00	$3,00	25,0%
	Cye's Magic Touch	$19,30	$14,00	$5,30	37,9%
	Aurora	$25,00	$20,00	$5,00	25,0%
	Sebastian	$21,00	$16,00	$5,00	31,3%
	Tate's Hair Design	$12,00	$12,00	$0,00	0,0%
	Ace Clipper	$10,00	$10,00	$0,00	0,0%
	Ervine's Barber Shop	$10,00	$10,00	$0,00	0,0%
	Grace Monika	$25,00	$18,50	$6,50	35,1%
	It's Your Turn	$18,00	$16,00	$2,00	12,5%
	Alice's Unisex Hair Salon	$15,00	$13,00	$2,00	15,4%
	Bedazzle Hair Studio	$26,00	$10,00	$16,00	**160,0%**
	Cutting Edge	$17,00	$13,00	$4,00	30,8%
	D'Scissions Hair Design	$20,00	$18,00	$2,00	11,1%
	Roni's II	$15,00	$12,00	$3,00	25,0%
	Great Head Hair Care	$10,50	$10,50	$0,00	0,0%
	Graham Cracker	$15,00	$15,00	$0,00	0,0%
	Hair's What We Do Inc.	$25,00	$19,00	$6,00	31,6%
	Indulge You're Worth It	$15,00	$12,00	$3,00	25,0%
	Raided X Unisex	$21,00	$16,00	$5,00	31,3%
	Primadonna Beauty Care	$15,00	$15,00	$0,00	0,0%
	Samson and Delilah	$10,00	$10,00	$0,00	0,0%
	Snappy Snipper Inc.	$16,00	$13,00	$3,00	23,1%
	Voo Doo	$30,00	$15,00	$15,00	**100,0%**
	Headliners	$17,00	$15,00	$2,00	13,3%
	Great Hair Spectations	$15,00	$10,00	$5,00	50,0%
	Gentle Persuasion Beauty Salon	$21,00	$16,00	$5,00	31,3%
	Average	**$17,56**	**$14,10**	**$3,46**	**24,5%**
Queens	Cecilia's	$23,00	$23,00	$0,00	0,0%
	Axel Hair Design	$18,00	$15,00	$3,00	20,0%
	City Look Hair	$20,00	$10,00	$10,00	**100,0%**
	Expressive Hairstyling by Eunice	$40,00	$25,00	$15,00	60,0%
	Color Tempo Hairstylist	$18,50	$16,50	$2,00	12,1%
	Le Chic of Queens	$16,00	$15,00	$1,00	6,7%
	L'Elegance Hair Stylist	$10,00	$10,00	$0,00	0,0%
	Majestic Shapes	$16,00	$15,00	$1,00	6,7%
	Shear Pleasure	$15,00	$13,00	$2,00	15,4%
	Nu Tribe African-American Groomer	$13,00	$13,00	$0,00	0,0%
	Philips Barber Shop	$10,00	$8,00	$2,00	25,0%
	Finesse II Capri	$15,00	$15,00	$0,00	0,0%
	Hot Tips	$10,00	$10,00	$0,00	0,0%
	Beverly Hills Unisex Salon	$15,00	$12,00	$3,00	25,0%
	Fabulous Beauty Salon of Jam Inc.	$30,00	$15,00	$15,00	**100,0%**
	Average	**$17,97**	**$14,37**	**$3,60**	**25,1%**
Staten Island	Hairoglyphics	$17,00	$16,00	$1,00	6,3%
	Mr. Bert	$25,00	$15,00	$10,00	66,7%
	Tortoise and the Hair	$21,00	$19,00	$2,00	10,5%
	Hollywood Swingers	$23,00	$17,00	$6,00	35,3%
	Hair's the Place of Staten Island	$20,00	$10,00	$10,00	**100,0%**
	Average	**$21,20**	**$15,40**	**$5,80**	**37,7%**
Manhattan	Ondy's Unisex Beauty Salon	$25,00	$15,00	$10,00	66,7%
	Ahmet Coiffeur	$30,00	$17,00	$13,00	76,5%
	Margrith of Switzerland	$52,00	$52,00	$0,00	0,0%
	Benny's Magic Scissors Unisex	$15,00	$15,00	$0,00	0,0%
	Enzo da Perugia	$50,00	$35,00	$15,00	42,9%
	Hair House	$13,00	$13,00	$0,00	0,0%
	Heads and Tails Haircutting	$25,00	$25,00	$0,00	0,0%
	Momotaro Unisex Hairstylist	$45,00	$37,00	$8,00	21,6%
	Kenneth Beauty Salon and Products	$97,00	$49,00	**$48,00**	**98,0%**
	Mr. Joseph's Village Hairstyling	$18,00	$16,00	$2,00	12,5%
	Hairpower	$21,00	$21,00	$0,00	0,0%
	Modern Barber Shop	$13,00	$13,00	$0,00	0,0%
	Astor Place	$12,00	$10,00	$2,00	20,0%
	Joseph's	$25,00	$25,00	$0,00	0,0%
	Stephen Jay of NY	$15,00	$15,00	$0,00	0,0%
	Average	**$30,40**	**$23,87**	**$6,53**	**27,4%**
The Bronx	La Maravilla	$15,00	$12,00	$3,00	25,0%
	Beauty Rejuvination	$7,00	$10,00	-$3,00	**-30,0%**
	Aida's Unisex Haircutters Inc.	$20,00	$12,00	$8,00	66,7%
	Pretty Please Beauty Salon	$12,00	$12,00	$0,00	0,0%
	Two Way Street Unisex	$16,00	$16,00	$0,00	0,0%
	Anthony's Hair Design	$15,00	$12,00	$3,00	25,0%
	Jel Unisex Beauty Salon	$10,00	$10,00	$0,00	0,0%
	Ziomara's Unisex	$18,00	$15,00	$3,00	20,0%
	Christian Beauty Salon	$18,00	$15,00	$3,00	20,0%
	Dena's Blowout Unisex Inc.	$17,00	$14,00	$3,00	21,4%
	Hair Sculpture	$20,00	$16,00	$4,00	25,0%
	Obsessions	$23,00	$23,00	$0,00	0,0%
	Swirl and Curl Beauty Studio	$24,00	$15,00	$9,00	60,0%
	VIP Beauty Salon	$20,00	$20,00	$0,00	0,0%
	Amparo's Unisex	$2,00	$20,00	-$18,00	-90,0%
	Average	**$15,80**	**$14,80**	**$1,00**	**6,8%**
	Total	**$19,94**	**$16,19**	**$3,75**	**23,1%**

ANNEXE 9

New York City, Gypped by Gender (1992) - Clothing cleaning prices

Borough	Cleaner	Men's clothing			Women's clothing			Difference W-M ($)			Difference W/M (%)		
		Suit	Shirt (laundry)	Shirt (dry cleaning)	Suit	Blouse (laundry)	Blouse (dry cleaning)	Suit	Shirt (laundry)	Shirt (dry cleaning)	Suit	Shirt (laundry)	Shirt (dry cleaning)
Brooklin	Dry Cleaning Store	$6,50	$2,50	-	$7,00	-	$3,50	$0,50	-	-	7,7%	-	-
	Sam French Dry Cleaners	$6,50	$1,60	$3,50	$7,50	$1,60	$4,00	$1,00	$0,00	$0,50	15,4%	0,0%	14,3%
	Brooklyn Valet	$8,00	$1,60	$4,50	$8,50	$2,00	$4,50	$0,50	$0,40	$0,00	6,3%	25,0%	0,0%
	Stop French Dry Cleaners	$4,75	$2,25	$2,25	$5,00	$2,25	$2,25	$0,25	$0,00	$0,00	5,3%	0,0%	0,0%
	Coleman Cleaner Co.	$6,00	$1,50	$3,50	$6,50	$1,50	$3,50	$0,50	$0,00	$0,00	8,3%	0,0%	0,0%
	Corset Dry Cleaners	$5,00	$2,25	-	$5,50	-	$2,50	$0,50	-	-	10,0%	-	-
	C8 Nostrand Corp.	$6,00	$2,50	-	$6,00	-	$2,50	$0,00	-	-	0,0%	-	-
	Exclusively Yours Dry Cleaner	$6,25	-	$2,75	$6,50	-	$4,50	$0,25	-	$1,75	4,0%	-	63,6%
	French National Cleaners	$6,50	$2,25	$2,25	$6,50	$2,25	$2,25	$0,00	$0,00	$0,00	0,0%	0,0%	0,0%
	Garret's Fifth Ave. Cleaners	$6,00	$2,00	-	$7,00	-	$2,00	$1,00	-	-	16,7%	-	-
	Han's Dry Cleaners Inc.	$6,50	$2,50	$2,50	$6,50	$3,00	$3,00	$0,00	$0,50	$0,50	0,0%	20,0%	20,0%
	HR French Dry Cleaners Inc.	$6,00	-	$2,50	$6,50	-	$3,00	$0,50	-	$0,50	8,3%	-	20,0%
	Hady's Dry Cleaning	$5,75	$1,50	-	$7,00	-	$4,00	$1,25	-	-	21,7%	-	-
	HC Cleaners	$6,00	-	$2,50	$6,00	-	$3,00	$0,00	-	$0,50	0,0%	-	20,0%
	Hiki Kleen	$6,00	$2,00	$3,00	$6,00	$2,00	$3,00	$0,00	$0,00	$0,00	0,0%	0,0%	0,0%
	La Salle Cleaners	$6,50	$2,75	-	$6,50	-	$3,50	$0,00	-	-	0,0%	-	-
	Monterey Cleaners	$6,50	$2,50	-	$6,50	-	$3,50	$0,00	-	-	0,0%	-	-
	Noble Cleaners	$6,50	$1,50	-	$6,50	-	$3,50	$0,00	-	-	0,0%	-	-
	Top Cleaners	$5,50	$2,00	-	$6,00	-	$3,00	$0,50	-	-	9,1%	-	-
	Perrone Enrico	$5,00	$2,00	-	$6,00	-	$3,00	$1,00	-	-	20,0%	-	-
	Pal-Tex Cleaners Corp.	$5,50	$2,50	$2,50	$5,50	$2,50	$2,50	$0,00	$0,00	$0,00	0,0%	0,0%	0,0%
	Gateway Laundry Co.	$9,50	$3,50	$3,95	$9,50	$4,50	$6,25	$0,00	$1,00	$2,30	0,0%	28,6%	58,2%
	Smile Cleaners	$5,50	$1,40	$2,50	$5,75	-	$3,00	$0,25	-	$0,50	4,5%	-	20,0%
	Saul Cleaner	$6,00	$2,50	$2,50	$6,50	-	$2,50	$0,50	-	$0,00	8,3%	-	0,0%
	Three Golden Floors Cleaners	$6,00	-	$2,50	$6,00	-	$2,50	$0,00	-	$0,00	0,0%	-	0,0%
	Artica Cleaners Inc.	$6,50	-	$2,50	$6,50	-	$3,00	$0,00	-	$0,50	0,0%	-	20,0%
	Titãs Cleaning Corp.	$7,00	$1,35	$3,00	$7,00	$1,35	$3,00	$0,00	$0,00	$0,00	0,0%	0,0%	0,0%
	Arche French Cleaning Inc.	$6,00	$1,75	$2,50	$6,00	$1,75	$2,75	$0,00	$0,00	$0,25	0,0%	0,0%	10,0%
	Yellow Bird Cleaners A-1	$6,00	-	$2,50	$6,00	-	$2,50	$0,00	-	$0,00	0,0%	-	0,0%
	Yvette Drive-In Cleaners	$5,95	$1,50	$2,50	$6,00	$1,50	$2,50	$0,05	$0,00	$0,00	0,8%	0,0%	0,0%
	Average	$6,19	$2,07	$2,81	$6,48	$2,18	$3,15	$0,29	$0,11	$0,34	4,6%	5,4%	12,1%
Queens	A French Cleaners	$6,00	$2,00	-	$6,00	-	$3,50	$0,00	-	-	0,0%	-	-
	Aclar Cleaners & Tailors	$5,00	$2,25	$1,75	$5,25	-	$2,75	$0,25	-	$1,00	5,0%	-	57,1%
	6 Cleaners	$6,25	$1,25	-	$6,50	-	$3,00	$0,25	-	-	4,0%	-	-
	Century Cleaners	$6,25	$1,20	-	$6,25	-	$3,50	$0,00	-	-	0,0%	-	-
	Bartmouth Cleaners	$7,50	$1,90	$3,25	$8,50	$5,00	$5,50	$1,00	$3,10	$2,25	13,3%	163,2%	69,2%
	CJ Cleaners	$6,00	$2,00	$2,00	$6,00	$2,00	$2,00	$0,00	$0,00	$0,00	0,0%	0,0%	0,0%
	French Girl Cleaners	$6,00	$2,00	$2,50	$6,00	$3,00	$3,00	$0,00	$1,00	$0,50	0,0%	50,0%	20,0%
	Howard Cleaners	$6,95	$1,50	$3,25	$7,50	$2,00	$3,95	$0,55	$0,50	$0,70	7,9%	33,3%	21,5%
	J's French Cleaners	$6,00	$2,75	$2,25	$6,00	$3,25	$3,50	$0,00	$0,50	$1,25	0,0%	18,2%	55,6%
	Michele's Cleaners	$6,50	$3,00	-	$6,75	-	$3,75	$0,25	-	-	3,8%	-	-
	Nissau Beach Cleaners	$4,00	$1,50	$1,50	$4,00	$2,00	$2,00	$0,00	$0,50	$0,50	0,0%	33,3%	33,3%
	Patisman Cleaners Inc.	$5,50	$2,00	$3,00	$5,50	$2,00	$3,00	$0,00	$0,00	$0,00	0,0%	0,0%	0,0%
	Delphin Cleaners	$6,00	$2,50	$2,50	$6,00	$2,50	$2,50	$0,00	$0,00	$0,00	0,0%	0,0%	0,0%
	P Cleaners	$5,50	$1,50	$3,00	$6,00	-	$3,00	$0,50	-	$0,00	9,1%	-	0,0%
	Teddy's	$6,50	$2,50	$2,50	$7,00	$2,50	$3,00	$0,50	$0,00	$0,50	7,7%	0,0%	20,0%
	Average	$6,00	$1,99	$2,50	$6,22	$2,69	$3,20	$0,22	$0,70	$0,70	3,7%	35,4%	27,9%
Staten Island	A&M Cleaners	$6,25	$1,50	$3,00	$6,25	$1,50	$4,00	$0,00	$0,00	$1,00	0,0%	0,0%	33,3%
	Dutch Girl Dry Cleaners	$7,00	$1,50	$3,50	$7,00	$1,50	$3,50	$0,00	$0,00	$0,00	0,0%	0,0%	0,0%
	Lafayette Tailors	$6,50	$1,25	$3,00	$7,00	$1,25	$3,50	$0,50	$0,00	$0,50	7,7%	0,0%	16,7%
	Mario's French Cleaners	$7,00	$1,60	$3,50	$7,00	$3,00	$4,00	$0,00	$1,40	$0,50	0,0%	87,5%	14,3%
	Yukon Dry Cleaners	$6,00	$1,25	$3,00	$6,00	$1,25	$3,50	$0,00	$0,00	$0,50	0,0%	0,0%	16,7%
	Average	$6,55	$1,42	$3,20	$6,65	$1,70	$3,70	$0,10	$0,28	$0,50	1,5%	19,7%	15,6%
Manhattan	Anna's Cleaners	$5,50	$2,25	$2,25	$5,50	$2,25	$2,50	$0,00	$0,00	$0,25	0,0%	0,0%	11,1%
	Best Cleaners	$7,00	-	$4,25	$7,00	-	$4,25	$0,00	-	$0,00	0,0%	-	0,0%
	Bonnie Lee Cleaners	$8,50	$2,00	$5,00	$8,50	$2,00	$2,00	$0,00	$0,00	-$3,00	0,0%	0,0%	-60,0%
	Columbus 86 Cleaners & Lanund	$7,00	$2,00	$2,00	$9,50	-	$5,00	$2,50	-	$3,00	35,7%	-	150,0%
	Eastmore Cleaners	$8,00	$2,00	$2,00	$8,50	$3,50	$5,50	$0,50	$1,50	$3,50	6,3%	75,0%	175,0%
	Galaxie Cleaners	$6,50	$2,50	$4,00	$7,00	-	$4,00	$0,50	-	$0,00	7,7%	-	0,0%
	Highway French Cleaners	$7,00	$1,50	$3,00	$8,00	$4,50	$4,00	$1,00	$3,00	$1,00	14,3%	200,0%	33,3%
	Jin's French Dry Cleaner	$7,50	$2,00	$3,50	$8,00	$4,50	$5,00	$0,50	$2,50	$1,50	6,7%	125,0%	42,9%
	K&B Cleaners	$6,00	$3,00	$3,00	$6,00	$4,00	$3,00	$0,00	$1,00	$0,00	0,0%	33,3%	0,0%
	Lopez Cleaners	$5,50	$2,25	$3,00	$5,50	$3,00	$2,50	$0,00	$0,75	-$0,50	0,0%	33,3%	-16,7%
	Nanas Nicholas	$6,50	$1,50	$4,50	$7,50	$2,50	$4,50	$1,00	$1,00	$0,00	15,4%	66,7%	0,0%
	Midtown Cleaners	$7,00	$1,60	$3,50	$8,00	$4,50	$4,50	$1,00	$2,90	$1,00	14,3%	181,3%	28,6%
	Nu-Look Cleaners & Dryers	$6,00	-	$3,50	$7,00	-	$4,00	$1,00	-	$0,50	16,7%	-	14,3%
	Prince Cleaners	$7,00	$1,50	$3,75	$7,00	$1,75	$3,75	$0,00	$0,25	$0,00	0,0%	16,7%	0,0%
	Renaissance Cleaners	$7,50	$2,00	$4,00	$8,50	$2,00	$4,25	$1,00	$0,00	$0,25	13,3%	0,0%	6,3%
	Average	$6,83	$2,01	$3,42	$7,43	$3,14	$3,92	$0,60	$1,13	$0,50	8,8%	56,2%	14,6%
The Bronx	American Drive-In Cleaners	$5,88	$1,32	$2,59	$5,88	$2,59	$2,59	$0,00	$1,27	$0,00	0,0%	96,2%	0,0%
	Brandi French Cleaners	$6,00	-	$2,00	$6,00	-	$2,50	$0,00	-	$0,50	0,0%	-	25,0%
	Clifford Cleaners	$7,00	-	$2,50	$7,00	-	$3,50	$0,00	-	$1,00	0,0%	-	40,0%
	Cromwell Cleaners	$6,50	$3,00	$2,75	$6,50	$4,50	$3,00	$0,00	$1,50	$0,25	0,0%	50,0%	9,1%
	Daisy Cleaners	$6,50	$2,75	$2,75	$6,50	-	$3,50	$0,00	-	$0,75	0,0%	-	27,3%
	Edward's Dry Cleaners	$4,50	$2,00	$4,00	$4,50	$2,00	$2,00	$0,00	$0,00	-$2,00	0,0%	0,0%	-50,0%
	Fluffy Cleaners Inc.	$6,00	-	$2,75	$6,50	-	$3,50	$0,50	-	$0,75	8,3%	-	27,3%
	Gunhill Cleaners	$5,52	-	$2,50	$6,50	-	$3,00	$0,98	-	$0,50	17,8%	-	20,0%
	Holland Cleaners	$5,00	-	$2,00	$5,50	-	$2,50	$0,50	-	$0,50	10,0%	-	25,0%
	Kress Cleaners	$6,00	$1,50	$3,00	$6,00	$1,50	$3,00	$0,00	$0,00	$0,00	0,0%	0,0%	0,0%
	Leland 3 Hr. Cleaner & Tailor	$6,50	$2,75	$3,00	$6,50	-	$3,50	$0,00	-	$0,50	0,0%	-	16,7%
	Oak Tree Cleaners	$5,75	$2,00	$2,50	$5,75	$2,75	$2,50	$0,00	$0,75	$0,00	0,0%	37,5%	0,0%
	RAD Dry Cleaning	$7,00	$2,25	$4,00	$7,00	$3,00	$3,00	$0,00	$0,75	-$1,00	0,0%	33,3%	-25,0%
	Uneeda Cleaners	$5,00	-	$2,50	$5,00	-	$2,50	$0,00	-	$0,00	0,0%	-	0,0%
	Young America	$6,00	$2,50	$3,50	$8,00	$3,50	$3,00	$2,00	$1,00	-$0,50	33,3%	40,0%	-14,3%
	Average	$5,94	$2,23	$2,82	$6,21	$2,83	$2,91	$0,27	$0,60	$0,08	4,5%	27,1%	3,0%
	Average	$6,25	$2,01	$2,93	$6,57	$2,57	$3,29	$0,32	$0,56	$0,36	5,1%	27,9%	12,4%

ANNEXE 10

New York City, The Price is Not Right (1996) - Haircut prices

Borough	Name of store	Women's price	Men's price	$ Difference (W-M)	% Difference (W/M)
Brooklin	Ace Clipper One Inc.	$10,00	$10,00	$0,00	0,0%
	Anthony and Sal's Hairstyling and Barber Shop	$10,00	$10,00	$0,00	0,0%
	Bizarre Hair Cutters	$25,00	$16,00	$9,00	56,3%
	Carl's Barber Shop	$9,00	$8,00	$1,00	12,5%
	Carmela's Hair Studio	$18,00	$18,00	$0,00	0,0%
	Celeste's Beauty Salon	$14,00	$12,00	$2,00	16,7%
	Chic Unisex Hair Cutters	$18,00	$17,00	$1,00	5,9%
	Christopher's Unisex Hair Design	$23,00	$19,00	$4,00	21,1%
	Creative Cut	$22,00	$15,00	$7,00	46,7%
	Damian's Hair Styling	$10,00	$10,00	$0,00	0,0%
	Derosa of Brescolla	$25,00	$15,00	$10,00	66,7%
	Diamond Unisex Salon	$8,00	$8,00	$0,00	0,0%
	Discovery Hair Cutters	$15,00	$10,00	$5,00	50,0%
	Dominick Pugliese Hairstyling	$10,00	$10,00	$0,00	0,0%
	Doris Beauty Salon	$12,00	$10,00	$2,00	20,0%
	D'Scissors Hair Design	$6,00	$6,00	$0,00	0,0%
	Elegance Beauty Salon	$15,00	$15,00	$0,00	0,0%
	Elegante Mens Hair Stylist	$8,00	$8,00	$0,00	0,0%
	Ella-Gance Beauty Salon	$20,00	$20,00	$0,00	0,0%
	Exito 83 Unisex Hair Cutters	$17,00	$13,00	$4,00	30,8%
	Fabian Beauty Salon	$12,00	$15,00	-$3,00	-20,0%
	Fountain Haircutters	$10,00	$10,00	$0,00	0,0%
	Fringe Effects Ltd.	$26,00	$26,00	$0,00	0,0%
	Gemini Beauty Land	$10,00	$10,00	$0,00	0,0%
	Generations	$19,00	$16,00	$3,00	18,8%
	Gigi Hair Fashions	$16,60	$16,60	$0,00	0,0%
	Golden Scissors	$12,00	$12,00	$0,00	0,0%
	Hair Sculpture	$15,00	$15,00	$0,00	0,0%
	Hair Studio	$40,00	$40,00	$0,00	0,0%
	Hylton Barber Shop	$10,00	$10,00	$0,00	0,0%
	Inspiration Hair Cutters Inc.	$15,00	$15,00	$0,00	0,0%
	International Barbers	$10,00	$10,00	$0,00	0,0%
	J Taylor Salon Inc.	$17,00	$15,00	$2,00	13,3%
	JEM Beauty Salon	$15,00	$15,00	$0,00	0,0%
	Jerry's Barber Shop	$10,00	$9,00	$1,00	11,1%
	Khamit Kinks Hair Salon	$12,00	$12,00	$0,00	0,0%
	Lali Unisex	$15,00	$10,00	$5,00	50,0%
	Laura's Unisex Hair Studio	$10,00	$11,00	-$1,00	-9,1%
	Libby's Unisex	$25,00	$12,00	$13,00	108,3%
	Lookin Nice	$10,00	$10,00	$0,00	0,0%
	Lucile's Beauty Parlor	$22,50	$10,00	$12,50	125,0%
	Lucky's Place	$14,00	$10,00	$4,00	40,0%
	Mariam Beauty	$10,00	$10,00	$0,00	0,0%
	Matthew & Joseph Haircutting	$22,00	$16,00	$6,00	37,5%
	Mike of Paris	$10,00	$10,00	$0,00	0,0%
	Ocean Parkway Barber Shop	$9,00	$7,00	$2,00	28,6%
	Palace of Beauty	$10,00	$10,00	$0,00	0,0%
	Panache Hair and Skin	$24,00	$18,00	$6,00	33,3%
	Pappas Dennis	$10,00	$8,00	$2,00	25,0%
	Raided X Unisex Haircutting Inc.	$15,00	$12,00	$3,00	25,0%
	Razor's Edge	$12,00	$8,00	$4,00	50,0%
	Rey's Hairstyling	$10,00	$10,00	$0,00	0,0%
	Rubin's	$10,00	$10,00	$0,00	0,0%
	Salon Alandrea	$40,00	$28,00	$12,00	42,9%
	Sal's Barber Shop	$8,00	$8,00	$0,00	0,0%
	Stella Fountain of Beauty	$10,00	$10,00	$0,00	0,0%
	Steve & Calli's Hairstylists	$20,00	$12,00	$8,00	66,7%
	Timbuktu Haircare	$10,00	$10,00	$0,00	0,0%
	Tres Jolie Hair Studio	$10,00	$10,00	$0,00	0,0%
	Vera's Barber Shop	$7,00	$7,00	$0,00	0,0%
	Wallace Horace	$10,00	$10,00	$0,00	0,0%
	Brooklin average	**$14,72**	**$12,68**	**$2,04**	**16,1%**
Bronx	A&A Hairstyling for Men Inc.	$12,00	$12,00	$0,00	0,0%
	Anthony & Luigi's Unisex	$17,00	$10,00	$7,00	70,0%
	Bandbox Beauty Salon	$10,00	$10,00	$0,00	0,0%
	Baron Hair Stylist	$17,00	$17,00	$0,00	0,0%
	Christina's Hair Work	$22,00	$13,00	$9,00	69,2%
	Del's Beauty Salon	$10,00	$10,00	$0,00	0,0%
	Ebony Beauty Salon	$10,00	$10,00	$0,00	0,0%
	Edward's Unisex Beauty Salon	$10,00	$10,00	$0,00	0,0%
	England Barber Shop Unisex	$10,00	$10,00	$0,00	0,0%
	Fabulous Unisex Beauty Salon	$15,00	$15,00	$0,00	0,0%
	Golden Hands Stylists	$10,00	$10,00	$0,00	0,0%
	Hair Design Unisex Beauty Salon	$18,00	$12,00	$6,00	50,0%
	Hair Innovation	$10,00	$10,00	$0,00	0,0%
	Hair Plus/Pinky	$15,00	$12,00	$3,00	25,0%
	He Barber Unisex Affair	$12,00	$10,00	$2,00	20,0%
	Highstyle Beauty Salon	$10,00	$10,00	$0,00	0,0%
	J'Andreas Hair Grooming for Men	$10,00	$10,00	$0,00	0,0%
	Jimmy's & Cora's Unisex Salon	$8,00	$8,00	$0,00	0,0%
	Magic Touch Hair Cutters	$15,00	$10,50	$4,50	42,9%
	Maria's Styling Salon	$12,00	$8,00	$4,00	50,0%
	Nail Salon	$5,00	$8,00	-$3,00	-37,5%
	New Image Hair Studio	$20,00	$12,00	$8,00	66,7%
	Nu Wave Hair Salon	$11,50	$11,50	$0,00	0,0%
	Original Cut & Curl	$10,00	$15,00	-$5,00	-33,3%
	Precision Haircutters Inc.	$15,00	$15,00	$0,00	0,0%
	Ramirez Esther	$8,00	$8,00	$0,00	0,0%
	Richard Brown	$10,00	$10,00	$0,00	0,0%
	Rosie's Beauty Shop	$10,00	$10,00	$0,00	0,0%
	Salon International	$15,00	$10,00	$5,00	50,0%
	Smitty's Barber Shop	$10,00	$10,00	$0,00	0,0%
	The Best Hair Cut	$12,00	$10,00	$2,00	20,0%
	We Are The One Beauty Salon	$25,00	$15,00	$10,00	66,7%
	Xiomara's Unisex Beauty Parlor Inc.	$18,00	$10,00	$8,00	80,0%
	Bronx average	**$12,80**	**$10,97**	**$1,83**	**16,7%**

Manhattan	Affinity	$18,00	$18,00	$0,00	0,0%
	Alyssia Hair & Skin Salon	$45,00	$30,00	$15,00	50,0%
	Andrea's Hair Stylists	$30,00	$20,00	$10,00	50,0%
	Anna's Beauty Salon	$10,00	$12,00	-$2,00	-16,7%
	Arthur's Hairstyling	$10,00	$8,00	$2,00	25,0%
	Aviton Inc.	$56,00	$40,00	$16,00	40,0%
	Carnegie Hill Beauty Center	$18,00	$18,00	$0,00	0,0%
	Cozy's Cuts for Kids Inc.	$22,00	$22,00	$0,00	0,0%
	David's Haircutting Studio	$32,00	$27,00	$5,00	18,5%
	Ellis Hair Salon	$17,32	$12,99	$4,33	33,3%
	Executive Hair Stylists	$19,00	$17,00	$2,00	11,8%
	Expert Barber Shop	$8,50	$7,00	$1,50	21,4%
	Fifth Avenue Hair Design	$21,00	$23,00	-$2,00	-8,7%
	Filles et Garçons	$21,00	$21,00	$0,00	0,0%
	Frank's Barber Shop	$10,00	$10,00	$0,00	0,0%
	Gay Top Beauty Salon	$15,00	$12,00	$3,00	25,0%
	Genesis Unisex	$12,00	$12,00	$0,00	0,0%
	Hoshi Coupe II	$40,00	$30,00	$10,00	33,3%
	Isabel's Unisex Beauty Salon	$17,00	$12,00	$5,00	41,7%
	Jason Croy Salon	$50,00	$50,00	$0,00	0,0%
	JD Beauty Salon	$10,00	$12,00	-$2,00	-16,7%
	Jean Louis David (Vesey)	$17,65	$17,65	$0,00	0,0%
	Jean Louis Dabid (Broadway)	$17,65	$17,65	$0,00	0,0%
	Jean Rene	$40,00	$30,00	$10,00	33,3%
	Jeong Beauty Salon	$25,00	$20,00	$5,00	25,0%
	Jorge Pino Hairdesigners	$30,00	$20,00	$10,00	50,0%
	Machado Bobby	$50,00	$45,00	$5,00	11,1%
	Manhattan Beauty Salon	$25,00	$25,00	$0,00	0,0%
	Marshall Kim Haircare Salon	$25,00	$23,00	$2,00	8,7%
	Michele Haircutters Inc.	$30,00	$24,00	$6,00	25,0%
	Monhair Salon	$11,40	$11,40	$0,00	0,0%
	Nando & Carlos Lobo Hair Studio	$25,00	$15,00	$10,00	66,7%
	Natalie's Hair Styles	$26,00	$19,00	$7,00	36,8%
	Nery's Beauty Salon	$9,00	$9,00	$0,00	0,0%
	NGO-C Lan Beauty Shop	$12,00	$12,00	$0,00	0,0%
	Ninos Barber Shop Inc.	$25,00	$12,00	$13,00	108,3%
	Nubian Inspirations	$15,00	$15,00	$0,00	0,0%
	Orlando Barber Shop	$18,00	$10,00	$8,00	80,0%
	Orlando's Hairstyles	$27,00	$18,00	$9,00	50,0%
	Pierre Michael Coiffeur	$75,00	$45,00	$30,00	66,7%
	Westover Barber Shop	$12,00	$11,00	$1,00	9,1%
	Manhattan average	**$24,33**	**$19,85**	**$4,48**	**22,6%**
Queens	Aldy's Beauty Salon	$13,50	$10,00	$3,50	35,0%
	Arthur's Hair Styling	$9,00	$7,00	$2,00	28,6%
	Artist Beauty Salon	$17,00	$10,00	$7,00	70,0%
	Austin Barber Shop	$7,00	$8,00	-$1,00	-12,5%
	Axel Hair Design	$18,00	$15,00	$3,00	20,0%
	Bacchus Hair Studio	$10,00	$10,00	$0,00	0,0%
	Beautynest Unisex	$10,00	$10,00	$0,00	0,0%
	Carmen Beauty Salon	$10,00	$7,00	$3,00	42,9%
	Charmond Annex Inc.	$14,56	$14,56	$0,00	0,0%
	Company Hair Designs	$20,00	$19,00	$1,00	5,3%
	Daisy Salon	$14,00	$14,00	$0,00	0,0%
	Dorrell's Hair Boutique	$20,00	$10,00	$10,00	100,0%
	Double Beauty Hair Salon	$10,00	$10,00	$0,00	0,0%
	Ebony Haircutters	$10,00	$10,00	$0,00	0,0%
	Foxy Lady	$12,00	$12,00	$0,00	0,0%
	Giorgios Hair Design	$10,00	$10,00	$0,00	0,0%
	Giovanni Barber Shop	$9,00	$9,00	$0,00	0,0%
	Graf's Beauty Salon	$8,00	$10,00	-$2,00	-20,0%
	Hair Pleasure	$24,00	$19,00	$5,00	26,3%
	Hairsmith For Men & Women	$19,00	$16,00	$3,00	18,8%
	Hairstyles So Unique	$10,00	$8,00	$2,00	25,0%
	Hicks Unisex Salon	$15,00	$10,00	$5,00	50,0%
	Hugo Hernandez	$17,00	$10,00	$7,00	70,0%
	International Haircutters	$5,00	$5,00	$0,00	0,0%
	International Unisex	$15,00	$14,00	$1,00	7,1%
	J&U Hair Studio	$15,00	$15,00	$0,00	0,0%
	Jeffrey's Hair Design	$15,00	$10,00	$5,00	50,0%
	Jocy Hair Place	$18,00	$12,00	$6,00	50,0%
	Limor Beauty Salon Inc.	$16,00	$16,00	$0,00	0,0%
	Lineth Unisex Beauty Salon	$12,00	$10,00	$2,00	20,0%
	Malba Hair, Nail, and Skin Care Center	$27,00	$19,85	$7,15	36,0%
	Miracle Creation	$12,00	$12,00	$0,00	0,0%
	Nance Rufus Barber Shop	$8,00	$8,00	$0,00	0,0%
	Pace Barber Shop	$10,00	$10,00	$0,00	0,0%
	Papillion Hair Studio	$25,00	$18,00	$7,00	38,9%
	Paula Beauty Center	$12,00	$12,00	$0,00	0,0%
	Persuasion Beauty Center Inc.	$10,00	$10,00	$0,00	0,0%
	Peter's Impressions	$20,00	$17,00	$3,00	17,6%
	Pino's Barber Shop	$7,00	$7,00	$0,00	0,0%
	Profile Unisex Hair Styling	$17,00	$14,00	$3,00	21,4%
	Rocky's Barber Shop	$20,00	$10,00	$10,00	100,0%
	Sal's Barber Shop	$10,00	$9,00	$1,00	11,1%
	Sofia Michaels Beauty Parlor	$8,00	$8,00	$0,00	0,0%
	Studio 93 Unisex Hair Salon	$10,00	$10,00	$0,00	0,0%
	Superlatives Ltd.	$34,00	$32,00	$2,00	6,3%
	Superstar Barber Shop	$15,00	$10,00	$5,00	50,0%
	The Doctors Barber Shop	$14,00	$13,00	$1,00	7,7%
	Toram Unisex Salon	$10,00	$10,00	$0,00	0,0%
	Unique Hair Designers	$10,00	$10,00	$0,00	0,0%
	Unisex Salon	$10,75	$10,75	$0,00	0,0%
	Vienna Salon	$15,00	$15,00	$0,00	0,0%
	Vienne Beauty Salon	$15,00	$15,00	$0,00	0,0%
	Zotos Studio Corp.	$12,00	$12,00	$0,00	0,0%
	Queens average	**$13,86**	**$11,95**	**$1,92**	**16,1%**

Staten Island	Collage Hair Salon	$22,00	$19,00	$3,00	15,8%
	Great Angles Hair Designs	$16,00	$12,00	$4,00	33,3%
	Hair Affair	$20,00	$15,00	$5,00	33,3%
	Hair Connection	$23,00	$17,00	$6,00	35,3%
	Hairways	$15,00	$12,00	$3,00	25,0%
	Looking Glass Haircutters	$25,00	$20,00	$5,00	25,0%
	Michaelangelo's	$10,00	$7,00	$3,00	42,9%
	Petrine Unisex Hair Styles	$18,00	$12,00	$6,00	50,0%
	Scissor's Barber Shop	$15,00	$7,00	$8,00	114,3%
	Stylistic Hair Fashions	$20,00	$17,00	$3,00	17,6%
	T&R Hair Concepts Inc.	$8,00	$8,00	$0,00	0,0%
	Staten Island average	**$17,45**	**$13,27**	**$4,18**	**31,5%**
	Total average	**$16,31**	**$13,71**	**$2,60**	**18,9%**

ANNEXE 11

New York City, The Price is <u>Not</u> Right (1996) - Clothing alteration prices (major clothing retailers)

Borough	Name of retailer	Men's Pants	Women's Pants	$ Difference Pants (W-M)	% Difference Pants (W/M)	Men's Sleeves	Women's Sleeves	$ Difference Sleeves (W-M)	% Difference Sleeves (W/M)	Men's Waist	Women's Waist	$ Difference Waist (W-M)	% Difference Waist (W/M)
Bronx	Macy's (Bronx)	-	-	-	-	-	-	-	-	-	-	-	-
Brooklin	Century 21 (Brooklin)	-	-	-	-	-	-	-	-	-	-	-	-
	Macy's (Fulton St.)	$6,00	$6,00	$0,00	0,0%	$12,00	$12,00	$0,00	0,0%	$6,00	$6,00	$0,00	0,0%
	Macy's (Kings Plaza)	$6,00	$6,00	$0,00	0,0%	$12,00	$12,00	$0,00	0,0%	$6,00	$6,00	$0,00	0,0%
	Sears (Brooklin)	NA	NA	-	-	NA	NA	-	-	NA	NA	-	-
	Brooklin average	**$6,00**	**$6,00**	**$0,00**	**0,0%**	**$12,00**	**$12,00**	**$0,00**	**0,0%**	**$6,00**	**$6,00**	**$0,00**	**0,0%**
Manhattan	Barney's (Chelsea)	$0,00	$0,00	$0,00	0,0%	$0,00	$0,00	$0,00	0,0%	$0,00	$10,00	$10,00	100,0%
	Barney's (Midtown)	$0,00	$8,00	$8,00	100,0%	$0,00	$0,00	$0,00	0,0%	$0,00	$10,00	$10,00	100,0%
	Bloomingdale's (Midtown)	$0,00	$15,00	$15,00	100,0%	$0,00	$15,00	$15,00	100,0%	$0,00	$15,00	$15,00	100,0%
	Brooks Brothers (Liberty St.)	$0,00	$0,00	$0,00	0,0%	$0,00	$0,00	$0,00	0,0%	$0,00	$0,00	$0,00	0,0%
	Brooks Brothers (Midtown)	$0,00	$0,00	$0,00	0,0%	$0,00	$0,00	$0,00	0,0%	$0,00	$10,00	$10,00	100,0%
	Burlington Coat Factory (Chelsea)	$4,50	$5,50	$1,00	22,2%	$5,50	$7,50	$2,00	36,4%	$5,50	$8,50	$3,00	54,5%
	Burlington Coat Factory (Park Place)	$8,25	$10,00	$1,75	21,2%	$7,50	$7,50	$0,00	0,0%	$5,50	$15,00	$9,50	172,7%
	Century 21 (Manhattan)	-	-	-	-	-	-	-	-	-	-	-	-
	Filene's Basement (Chelsea)	-	-	-	-	-	-	-	-	-	-	-	-
	Filene's Basement (Upper West Side)	-	-	-	-	-	-	-	-	-	-	-	-
	Lord & Taylor (Midtown)	$5,00	$10,00	$5,00	100,0%	$5,00	$8,00	$3,00	60,0%	$4,00	$15,00	$11,00	275,0%
	Macy's (Herald Square)	$5,00	$20,00	$15,00	300,0%	$8,00	$15,00	$7,00	87,5%	$10,00	$15,00	$5,00	50,0%
	Saks Fifth Avenue (Midtown)	$0,00	$8,00	$8,00	100,0%	$0,00	$0,00	$0,00	0,0%	$0,00	$15,00	$15,00	100,0%
	Manhattan average	**$2,28**	**$7,65**	**$5,37**	**235,5%**	**$2,60**	**$5,30**	**$2,70**	**103,8%**	**$2,50**	**$11,35**	**$8,85**	**354,0%**
Queens	JC Penny's (Queens)	$0,00	-	-	-	$0,00	-	-	-	$0,00	-	-	-
	Macy's (Queens)	$6,00	$15,00	$9,00	150,0%	$8,00	$12,00	$4,00	50,0%	$6,00	-	-	-
	Stern's (Queens)	$6,00	-	-	-	$10,00	-	-	-	$6,00	-	-	-
	Queens average	**$4,00**	**$15,00**	**$11,00**	**175,0%**	**$6,00**	**$12,00**	**$6,00**	**100,0%**	**$12,00**	**-**	**-**	**-**
Staten Island	JC Penny's (Staten Island)	$0,00	$8,00	$8,00	100,0%	$0,00	$5,00	$5,00	100,0%	$5,00	$10,00	$5,00	100,0%
	Macy's (Staten Island)	$6,00	$8,00	$2,00	33,3%	$12,00	$12,00	$0,00	0,0%	$6,00	$8,00	$2,00	33,3%
	Sears (Staten Island)	-	-	-	-	-	-	-	-	-	-	-	-
	Staten Isladen average	**$3,00**	**$8,00**	**$5,00**	**166,7%**	**$6,00**	**$8,50**	**$2,50**	**41,7%**	**$5,50**	**$9,00**	**$3,50**	**63,6%**
	Total average	**$3,10**	**$7,97**	**$4,86**	**156,7%**	**$4,71**	**$7,07**	**$2,36**	**50,2%**	**$3,53**	**$10,25**	**$6,72**	**190,4%**

ANNEXE 12

New York City, The Price is <u>Not</u> Right (1996) - Clothing cleaning prices

Borough	Name of cleaner	Men's Suit (Dry clean)	Women's Suit (Dry clean)	$ Difference Suit (Dry clean) W-M	% Difference Suit (Dry clean) W/M	Men's Shirt (Dry clean)	Women's Shirt (Dry clean)	$ Difference Shirt (Dry clean) W-M	% Difference Shirt (Dry clean) W/M	Men's Shirt (Laundering)	Women's Shirt (Laundering)	$ Difference Shirt (Laundering) W-M	% Difference Shirt (Laundering) W/M
Brooklin	Professional	$6,75	$7,25	$0,50	7,4%	-	$3,50	-	-	$1,50	$2,50	$1,00	66,7%
	Family	$6,50	$6,75	$0,25	3,8%	$2,50	$2,50	$0,00	0,0%	$1,50	$1,50	$0,00	0,0%
	Brighton	$6,50	$6,50	$0,00	0,0%	-	$2,50	-	-	$1,55	-	-	-
	Standard	$6,75	$8,50	$1,75	25,9%	-	$3,00	-	-	$3,00	-	-	-
	Best Service	$5,75	$6,00	$0,25	4,3%	-	$2,50	-	-	$2,50	$2,50	$0,00	0,0%
	A&K Myung	$6,00	$7,25	$1,25	20,8%	-	$3,75	-	-	$1,50	$1,75	$0,25	16,7%
	Galinas	$5,75	$6,00	$0,25	4,3%	-	$2,50	-	-	$1,50	$1,50	$0,00	0,0%
	Andy's	$7,50	$6,50	-$1,00	-13,3%	-	$3,75	-	-	$3,00	-	-	-
	Carroll	$8,00	$8,00	$0,00	0,0%	$2,75	$2,75	$0,00	0,0%	$1,75	$1,70	-$0,05	-2,9%
	Personal	$8,00	$8,50	$0,50	6,3%	$3,00	$3,50	$0,50	16,7%	$1,70	$1,70	$0,00	0,0%
	Plaza	$10,00	$12,00	$2,00	20,0%	-	$5,00	-	-	$3,00	-	-	-
	Brooklin Valet	$8,50	$9,50	$1,00	11,8%	-	-	-	-	$1,75	$1,75	$0,00	0,0%
	Park Slope	$6,25	$6,75	$0,50	8,0%	-	-	-	-	$1,70	$1,75	$0,05	2,9%
	Hannah	$6,75	$6,50	-$0,25	-3,7%	-	-	-	-	$1,75	$1,75	$0,00	0,0%
	Brooklin average	**$7,07**	**$7,57**	**$0,50**	**7,1%**	**$2,75**	**$3,20**	**$0,45**	**16,5%**	**$1,98**	**$1,84**	**-$0,14**	**-7,0%**
Bronx	Famous	$6,50	$7,00	$0,50	7,7%	-	-	-	-	$1,00	$1,00	$0,00	0,0%
	Executive	$6,75	$6,75	$0,00	0,0%	$2,75	$2,75	$0,00	0,0%	$1,25	$1,25	$0,00	0,0%
	Thayer	$7,00	$7,00	$0,00	0,0%	$3,00	$3,00	$0,00	0,0%	$1,25	$1,25	$0,00	0,0%
	B&S	$6,50	$7,00	$0,50	7,7%	$3,00	$3,00	$0,00	0,0%	$1,50	$1,50	$0,00	0,0%
	Hjoesph's	$8,00	$7,50	-$0,50	-6,3%	$3,00	$3,00	$0,00	0,0%	$1,00	$1,25	$0,25	25,0%
	Jasmin	$7,00	$6,75	-$0,25	-3,6%	$3,25	$3,25	$0,00	0,0%	-	-	-	-
	Bronx average	**$6,96**	**$7,00**	**$0,04**	**0,6%**	**$3,00**	**$3,00**	**$0,00**	**0,0%**	**$1,20**	**$1,25**	**$0,05**	**4,2%**
Manhattan	Danielle	$8,00	$8,00	$0,00	0,0%	-	$3,00	-	-	$1,50	$1,25	-$0,25	-16,7%
	Trafalgar	$8,75	$9,50	$0,75	8,6%	-	$3,50	-	-	$1,50	$1,50	$0,00	0,0%
	Mike's	$8,00	$8,00	$0,00	0,0%	-	-	-	-	$1,50	$1,50	$0,00	0,0%
	See's	$8,00	$8,50	$0,50	6,3%	-	$5,25	-	-	-	$3,50	-	-
	Fashion Award	$16,50	$31,50	$15,00	90,9%	-	$15,00	-	-	$3,75	-	-	-
	Yang's	$7,50	$6,00	-$1,50	-20,0%	-	$1,50	-	-	$1,50	$1,50	$0,00	0,0%
	Park Avenue French	$6,00	$12,00	$6,00	100,0%	-	-	-	-	$1,50	$6,00	$4,50	300,0%
	Ms. Jin	-	$7,50	-	-	-	$3,00	-	-	-	$1,50	-	-
	Andre & Arlette	$8,00	$9,00	$1,00	12,5%	-	$4,50	-	-	$1,50	-	-	-
	Jan Sun Chinese	$6,50	$6,50	$0,00	0,0%	$3,50	$3,50	$0,00	0,0%	$2,00	$1,65	-$0,35	-17,5%
	Community French	$9,00	$10,00	$1,00	11,1%	$3,75	$3,75	$0,00	0,0%	$2,10	$2,10	$0,00	0,0%
	Best	$7,95	$8,50	$0,55	6,9%	-	-	-	-	$1,75	$3,50	$1,75	100,0%
	184 Lexington	$9,00	$10,00	$1,00	11,1%	$4,00	$4,00	$0,00	0,0%	$2,00	$2,00	$0,00	0,0%
	On Time	$8,95	$8,95	$0,00	0,0%	-	-	-	-	$1,75	$1,75	$0,00	0,0%
	Carlton	$9,00	$7,50	-$1,50	-16,7%	-	$3,50	-	-	$1,50	$1,50	$0,00	0,0%
	Kwok	$5,00	$5,00	$0,00	0,0%	$2,50	$2,50	$0,00	0,0%	$2,50	$2,50	$0,00	0,0%
	Fancy	$9,00	$9,00	$0,00	0,0%	$4,50	$3,50	-$1,00	-22,2%	$1,60	$2,00	$0,40	25,0%
	Vanity Fair	$8,00	$10,00	$2,00	25,0%	$4,00	-	-	-	$2,00	$1,50	-$0,50	-25,0%
	Marlin	$7,50	$7,50	$0,00	0,0%	$4,00	$4,00	$0,00	0,0%	$1,50	$1,50	$0,00	0,0%
	Chip's One Stop	$7,00	$6,00	-$1,00	-14,3%	$3,75	$3,50	-$0,25	-6,7%	$1,50	$1,50	$0,00	0,0%
	Loh's	$8,00	$6,00	-$2,00	-25,0%	-	$3,50	-	-	$1,70	$1,80	$0,10	5,9%
	Chow's Steve Sit	$6,00	$6,00	$0,00	0,0%	$2,55	$3,50	$0,95	37,3%	$1,30	$1,30	$0,00	0,0%
	East 29th Street	$5,00	$5,00	$0,00	0,0%	-	$2,50	-	-	$2,00	$1,30	-$0,70	-35,0%
	Y. S. Cleaner	$6,00	$6,00	$0,00	0,0%	$3,50	$3,50	$0,00	0,0%	$1,90	$2,00	$0,10	5,3%
	Mayflower	$8,00	$8,00	$0,00	0,0%	-	$3,50	-	-	$1,50	$1,50	$0,00	0,0%
	Noble	$8,75	$8,50	-$0,25	-2,9%	-	$4,00	-	-	$1,40	$1,40	$0,00	0,0%
	DWL	$8,00	$6,00	-$2,00	-25,0%	-	$3,50	-	-	$1,50	$1,50	$0,00	0,0%
	Corinthian	$8,00	$8,00	$0,00	0,0%	-	$4,00	-	-	$1,50	$1,50	$0,00	0,0%
	Modern French	$8,00	$6,00	-$2,00	-25,0%	-	$4,00	-	-	$1,50	$1,50	$0,00	0,0%
	Parkside	$8,50	-	-	-	$2,50	-	-	-	$2,50	-	-	-
	Manhattan average	**$8,00**	**$8,57**	**$0,57**	**7,1%**	**$3,50**	**$4,00**	**$0,50**	**14,1%**	**$1,78**	**$1,93**	**$0,15**	**8,5%**
Queens	Cardinal	$6,50	$3,00	-$3,50	-53,8%	-	$3,00	-	-	$1,50	$1,50	$0,00	0,0%
	Royal Dutch	$7,00	$8,00	$1,00	14,3%	$2,50	$3,50	$1,00	40,0%	$1,50	-	-	-
	Shine	$7,00	$6,50	-$0,50	-7,1%	-	$3,00	-	-	$1,50	$1,50	$0,00	0,0%
	JK	$6,50	$6,50	$0,00	0,0%	$2,50	$2,50	$0,00	0,0%	-	$1,50	-	-
	Magic	$6,50	$6,50	$0,00	0,0%	$2,50	$3,00	$0,50	20,0%	$1,50	$1,50	$0,00	0,0%
	Professional	$6,50	$6,50	$0,00	0,0%	-	-	-	-	$1,35	$1,50	$0,15	11,1%
	Liz	$7,00	$6,50	-$0,50	-7,1%	$2,50	-	-	-	$1,50	$1,50	$0,00	0,0%
	Austin	$7,00	$7,00	$0,00	0,0%	$3,00	$3,00	$0,00	0,0%	$1,50	$1,50	$0,00	0,0%
	Dartmouth	$7,00	$8,00	$1,00	14,3%	-	$3,50	-	-	$1,50	$1,50	$0,00	0,0%
	Queens average	**$6,78**	**$6,50**	**-$0,28**	**-4,1%**	**$2,60**	**$3,07**	**$0,47**	**18,1%**	**$1,48**	**$1,50**	**$0,02**	**1,3%**
Staten Island	Concord	$7,00	$7,50	$0,50	7,1%	-	$3,00	-	-	$1,50	$1,50	$0,00	0,0%
	My Valet	$7,00	$7,00	$0,00	0,0%	-	-	-	-	$1,50	$1,50	$0,00	0,0%
	Capri	-	$4,00	-	-	-	-	-	-	-	$1,50	-	-
	Seaver	$7,00	$6,50	-$0,50	-7,1%	-	-	-	-	$1,75	$1,50	-$0,25	-14,3%
	Boulevard	$7,00	$8,00	$1,00	14,3%	-	$4,00	-	-	$1,50	$2,25	$0,75	50,0%
	Comiche	$7,00	$6,75	-$0,25	-3,6%	-	-	-	-	$1,50	$1,50	$0,00	0,0%
	DeLis	$7,00	$6,75	-$0,25	-3,6%	-	$3,00	-	-	$1,40	$1,40	$0,00	0,0%
	Gateway	$6,50	$7,00	$0,50	7,7%	-	$3,00	-	-	$1,50	$1,35	-$0,15	-10,0%
	Staten Island average	**$6,93**	**$6,69**	**-$0,24**	**-3,5%**	**-**	**$3,25**	**-**	**-**	**$1,52**	**$1,56**	**$0,04**	**2,7%**
	Total average	**$7,42**	**$7,70**	**$0,29**	**3,9%**	**$3,12**	**$3,54**	**$0,43**	**13,7%**	**$1,71**	**$1,74**	**$0,04**	**2,1%**

ANNEXE 13

New York City, The Price is Not Right (1996) - Clothing alteration prices (cleaning establishments)

Borough	Name of cleaner	Men's Alt. Wool Pants: Hem	Women's Alt. Wool Pants: Hem	$ Dif. Alt. Wool Pants: Hem W-M	% Dif. Alt. Wool Pants: Hem W/M	Men's Alt. Wool Pants: Waist	Women's Alt. Wool Pants: Waist	$ Dif.Alt. Wool Pants: Waist W-M	% Dif.Alt. Wool Pants: Waist W/M	Men's Alt. Suit Pants: Hem	Women's Alt. Suit Pants: Hem	$ Dif. Alt. Suit Pants: Hem W-M	% Dif. Alt. Suit Pants: Hem W/M	Men's Alt. Suit Pants: Waist	Women's Alt. Suit Pants: Waist	$ Dif. Alt. Suit Pants: Waist W-M	% Dif. Alt. Suit Pants: Waist W/M	Men's Alt. Suit Jacket: Sleeves	Women's Alt. Suit Jacket: Sleeves	$ Dif. Alt. Suit Jacket: Sleeves W-M	% Dif. Alt. Suit Jacket: Sleeves W/M
Brooklin	Professional	$6,50	$6,50	$0,00	0,0%	$7,00	$7,00	$0,00	0,0%	$6,50	$8,50	$2,00	30,8%	$7,00	$12,00	$5,00	71,4%	$12,00	$13,00	$1,00	8,3%
	Family	$6,50	$6,50	$0,00	0,0%	$6,50	$7,50	$1,00	15,4%	$6,50	$7,50	$1,00	15,4%	$6,50	$7,50	$1,00	15,4%	-	$15,00	-	-
	Brighton	$6,00	$6,00	$0,00	0,0%	$8,00	$8,00	$0,00	0,0%	$6,00	$8,00	$2,00	33,3%	$8,00	$10,00	$2,00	25,0%	-	$13,00	-	-
	Standard	$6,50	$6,50	$0,00	0,0%	$7,50	$7,50	$0,00	0,0%	$6,50	$8,00	$1,50	23,1%	$7,50	$10,00	$2,50	33,3%	$15,00	$15,00	$0,00	0,0%
	Best Service	$5,50	$5,50	$0,00	0,0%	$6,50	$6,00	-$0,50	-7,7%	$5,50	$5,50	$0,00	0,0%	$6,50	$7,00	$0,50	7,7%	$13,00	$13,00	$0,00	0,0%
	A&K Myung	$6,00	$6,00	$0,00	0,0%	$6,00	$6,00	$0,00	0,0%	$6,00	$7,00	$1,00	16,7%	$6,00	$7,00	$1,00	16,7%	$12,00	$12,00	$0,00	0,0%
	Galinas	$5,00	$5,00	$0,00	0,0%	$6,00	$7,00	$1,00	16,7%	$5,00	$6,00	$1,00	20,0%	$6,00	$7,00	$1,00	16,7%	$12,00	$11,00	-$1,00	-8,3%
	Andy's	$7,75	$7,00	-$0,75	-9,7%	$8,75	$7,00	-$1,75	-20,0%	$7,75	$7,00	-$0,75	-9,7%	$8,75	$9,00	$0,25	2,9%	$15,00	$12,00	-$3,00	-20,0%
	Carroll	$8,75	$8,50	-$0,25	-2,9%	$9,75	$9,75	$0,00	0,0%	$8,75	$10,00	$1,25	14,3%	$9,75	$12,50	$2,75	28,2%	-	$15,50	-	-
	Personal	$7,00	$7,50	$0,50	7,1%	$8,00	$8,50	$0,50	6,3%	$7,00	$8,50	$1,50	21,4%	$8,00	$10,50	$2,50	31,3%	$15,00	$15,00	$0,00	0,0%
	Plaza	$12,00	$10,00	-$2,00	-16,7%	$13,00	$16,00	$3,00	23,1%	$12,00	Incl. In waist price	-	-	$13,00	Incl. In hem price	-	-	$25,00	$25,00	$0,00	0,0%
	Brooklin Valet	$11,00	$8,50	-$2,50	-22,7%	$15,00	$15,00	$0,00	0,0%	$11,00	$11,00	$0,00	0,0%	$15,00	$15,00	$0,00	0,0%	$20,00	$20,00	$0,00	0,0%
	Park Slope	$7,00	$7,00	$0,00	0,0%	$9,00	$8,00	-$1,00	-11,1%	$7,00	$7,00	$0,00	0,0%	$9,00	$8,00	-$1,00	-11,1%	$14,00	$13,00	-$1,00	-7,1%
	Hannah	$7,00	$7,00	$0,00	0,0%	$8,00	$8,00	$0,00	0,0%	$7,00	$7,00	$0,00	0,0%	$8,00	$8,00	$0,00	0,0%	$12,00	$12,00	$0,00	0,0%
	Brooklin average	**$7,32**	**$6,96**	**-$0,36**	**-4,9%**	**$8,50**	**$8,66**	**$0,16**	**1,9%**	**$7,32**	**$7,77**	**$0,45**	**6,1%**	**$8,50**	**$9,50**	**$1,00**	**11,8%**	**$15,00**	**$14,61**	**-$0,39**	**-2,6%**
Bronx	Famous	$8,00	$6,00	-$2,00	-25,0%	$7,00	$7,00	$0,00	0,0%	$8,00	$6,00	-$2,00	-25,0%	$7,00	$9,00	$2,00	28,6%	$15,00	$15,00	$0,00	0,0%
	Executive	$9,00	$6,00	-$3,00	-33,3%	$6,00	$6,00	$0,00	0,0%	$9,00	$6,00	-$3,00	-33,3%	$6,00	$6,00	$0,00	0,0%	$15,00	$15,00	$0,00	0,0%
	Thayer	$8,00	$6,00	-$2,00	-25,0%	$8,00	$8,00	$0,00	0,0%	$8,00	$8,00	$0,00	0,0%	$8,00	$10,00	$2,00	25,0%	$15,00	$13,50	-$1,50	-10,0%
	B&S	$7,00	$6,00	-$1,00	-14,3%	$7,00	$7,00	$0,00	0,0%	$7,00	$7,00	$0,00	0,0%	$7,00	$6,00	-$1,00	-14,3%	$15,00	$15,00	$0,00	0,0%
	Hjoesph's	$7,50	Incl. In waist price	-	-	$8,00	Incl. In hem price	-	-	$7,50	$7,50	$0,00	0,0%	$8,00	$8,50	$0,50	6,3%	$13,00	$13,50	$0,50	3,8%
	Jasmin	$6,00	$6,00	$0,00	0,0%	$6,00	$6,00	$0,00	0,0%	$6,00	$6,00	$0,00	0,0%	$6,00	$6,00	$0,00	0,0%	$12,00	$12,00	$0,00	0,0%
	Bronx average	**$7,58**	**$6,00**	**-$1,58**	**-20,9%**	**$7,00**	**$6,80**	**-$0,20**	**-2,9%**	**$7,58**	**$6,75**	**-$0,83**	**-11,0%**	**$7,00**	**$7,58**	**$0,58**	**8,3%**	**$14,17**	**$14,00**	**-$0,17**	**-1,2%**
Manhattan	Danielle	$8,50	$8,50	$0,00	0,0%	$9,50	$9,50	$0,00	0,0%	$8,50	$12,00	$3,50	41,2%	$9,50	$9,50	$0,00	0,0%	$15,00	$15,00	$0,00	0,0%
	Trafalgar	$10,00	$10,00	$0,00	0,0%	$15,00	$10,00	-$5,00	-33,3%	$10,00	$12,00	$2,00	20,0%	$15,00	$15,00	$0,00	0,0%	$18,50	$18,50	$0,00	0,0%
	Mike's	$9,00	$9,00	$0,00	0,0%	$11,00	$12,00	$1,00	9,1%	$9,00	$12,00	$3,00	33,3%	$11,00	$12,00	$1,00	9,1%	$18,00	$16,00	-$2,00	-11,1%
	See's	-	$8,00	-	-	$10,00	$10,00	$0,00	0,0%	-	$15,00	-	-	-	$15,00	-	-	-	-	-	-
	Fashion Award	$10,00	-	-	-	$12,50	Incl. In hem price	-	-	$10,00	Incl. In waist price	-	-	$12,50	-	-	-	-	$20,00	-	-
	Yang's	$9,00	$7,00	-$2,00	-22,2%	$9,00	$7,00	-$2,00	-22,2%	$9,00	$8,00	-$1,00	-11,1%	$9,00	$7,00	-$2,00	-22,2%	$14,00	$15,00	$1,00	7,1%
	Park Avenue French	-	$12,00	-	-	$12,00	$12,00	$0,00	0,0%	-	$12,00	-	-	$12,00	$20,00	$8,00	66,7%	-	$20,00	-	-
	Ms. Jin	-	$7,00	-	-	-	$8,00	-	-	-	$9,00	-	-	-	$10,00	-	-	-	$15,00	-	-
	Andre & Arlette	$11,00	$10,50	-$0,50	-4,5%	$16,00	$18,00	$2,00	12,5%	$11,00	$10,50	-$0,50	-4,5%	$16,00	$18,00	$2,00	12,5%	$20,00	$20,00	$0,00	0,0%
	Jan Sun Chinese*	No alterations	No alterarions	-	-	No alterations	No alterarions	-	-	No alterations	No alterarions	-	-	No alterations	No alterations	-	-	No alterations	No alterarions	-	-
	Community French	$7,00	$9,00	$2,00	28,6%	$7,00	$12,00	$5,00	71,4%	$19,00	$12,00	-$7,00	-36,8%	$12,00	$16,00	$4,00	33,3%	$20,00	$20,00	$0,00	0,0%
	Best	$8,00	$8,00	$0,00	0,0%	$10,00	$12,00	$2,00	20,0%	$8,00	$8,00	$0,00	0,0%	$13,00	$12,00	-$1,00	-7,7%	$20,00	$15,00	-$5,00	-25,0%
	184 Lexington	$10,00	$10,00	$0,00	0,0%	$10,00	$14,00	$4,00	40,0%	$10,00	$12,00	$2,00	20,0%	$10,00	$14,00	$4,00	40,0%	$20,00	$18,00	-$2,00	-10,0%
	On Time	$12,00	$12,00	$0,00	0,0%	$12,00	$12,00	$0,00	0,0%	$12,00	$12,00	$0,00	0,0%	$12,00	$12,00	$0,00	0,0%	$25,00	$20,00	-$5,00	-20,0%
	Carlton	$8,00	$8,00	$0,00	0,0%	$8,00	$10,00	$2,00	25,0%	$8,00	$8,00	$0,00	0,0%	$10,00	$10,00	$0,00	0,0%	$15,00	$15,00	$0,00	0,0%
	Kwok	$6,50	$6,50	$0,00	0,0%	$6,50	$6,50	$0,00	0,0%	$6,50	$6,50	$0,00	0,0%	$6,50	$6,50	$0,00	0,0%	-	$16,00	-	-
	Fancy	$12,00	$10,00	-$2,00	-16,7%	$12,00	$12,00	$0,00	0,0%	$12,00	$10,00	-$2,00	-16,7%	$12,00	$12,00	$0,00	0,0%	$20,00	$20,00	$0,00	0,0%
	Vanity Fair	$8,00	$8,00	$0,00	0,0%	$8,00	$10,00	$2,00	25,0%	$8,00	$10,00	$2,00	25,0%	$10,00	$14,00	$4,00	40,0%	$20,00	$18,00	-$2,00	-10,0%
	Marlin	$7,00	$7,00	$0,00	0,0%	$7,00	$12,00	$5,00	71,4%	$7,00	$7,00	$0,00	0,0%	$12,00	$12,00	$0,00	0,0%	$15,00	$15,00	$0,00	0,0%
	Chip's One Stop	$8,00	$7,50	-$0,50	-6,3%	$8,00	$12,00	$4,00	50,0%	$8,00	$7,50	-$0,50	-6,3%	$12,00	$12,00	$0,00	0,0%	$14,00	$7,00	-$7,00	-50,0%
	Loh's	$10,00	$6,50	-$3,50	-35,0%	$6,50	$9,00	$2,50	38,5%	$6,50	$8,50	$2,00	30,8%	$9,00	$12,00	$3,00	33,3%	$16,00	$15,00	-$1,00	-6,3%
	Chow's Steve Sit	$8,00	Incl. In waist price	-	-	$12,00	Incl. In hem price	-	-	$12,00	-	-	-	$15,00	Incl. In hem price	-	-	$14,00	$17,00	$3,00	21,4%
	East 29th Street	$8,00	$7,00	-$1,00	-12,5%	$7,00	$6,00	-$1,00	-14,3%	$7,00	$9,00	$2,00	28,6%	$6,00	$6,00	$0,00	0,0%	$14,00	$14,00	$0,00	0,0%
	Y. S. Cleaner	$10,00	$10,00	$0,00	0,0%	$10,00	$10,00	$0,00	0,0%	$10,00	$10,00	$0,00	0,0%	$10,00	$10,00	$0,00	0,0%	$16,00	$12,00	-$4,00	-25,0%
	Mayflower	$8,00	$8,00	$0,00	0,0%	$12,00	$10,00	-$2,00	-16,7%	$12,00	$8,00	-$4,00	-33,3%	$10,00	$10,00	$0,00	0,0%	$15,00	$15,00	$0,00	0,0%
	Noble	$12,00	$11,00	-$1,00	-8,3%	$10,00	$15,00	$5,00	50,0%	$10,00	$11,00	$1,00	10,0%	$15,00	$15,00	$0,00	0,0%	$15,00	$15,00	$0,00	0,0%
	DWL	$9,00	$15,00	$6,00	66,7%	$9,00	$12,00	$3,00	33,3%	$9,00	$20,00	$11,00	122,2%	$10,00	$12,00	$2,00	20,0%	$14,00	$15,50	$1,50	10,7%
	Corinthian	$10,00	$8,00	-$2,00	-20,0%	$10,00	$12,00	$2,00	20,0%	$10,00	$10,00	$0,00	0,0%	$12,00	$12,00	$0,00	0,0%	$15,00	$18,00	$3,00	20,0%
	Modern French	$9,00	$8,00	-$1,00	-11,1%	$8,00	$10,00	$2,00	25,0%	$8,00	$10,00	$2,00	25,0%	$20,00	$14,00	-$6,00	-30,0%	$14,00	$14,00	$0,00	0,0%
	Parkside	$7,50	-	-	-	$7,00	-	-	-	$7,00	-	-	-	$7,50	-	-	-	-	-	-	-
	Manhattan average	**$9,06**	**$8,90**	**-$0,15**	**-1,7%**	**$9,82**	**$10,88**	**$1,06**	**10,8%**	**$9,52**	**$10,38**	**$0,87**	**9,1%**	**$11,44**	**$12,23**	**$0,79**	**6,9%**	**$16,85**	**$16,26**	**-$0,59**	**-3,5%**
Queens	Cardinal	$6,00	$6,00	$0,00	0,0%	$7,50	$7,00	-$0,50	-6,7%	$6,00	$7,50	$1,50	25,0%	$7,50	$7,50	$0,00	0,0%	$13,50	$13,00	-$0,50	-3,7%
	Royal Dutch	$7,00	$7,00	$0,00	0,0%	$9,50	$10,00	$0,50	5,3%	$7,00	$10,00	$3,00	42,9%	$9,50	$16,00	$6,50	68,4%	$14,00	$14,00	$0,00	0,0%
	Shine	$7,00	$6,00	-$1,00	-14,3%	$9,00	$9,00	$0,00	0,0%	$7,00	$10,00	$3,00	42,9%	$9,00	$10,00	$1,00	11,1%	$15,00	$14,00	-$1,00	-6,7%
	JK	$6,50	$5,50	-$1,00	-15,4%	$6,50	$6,50	$0,00	0,0%	$6,50	$6,50	$0,00	0,0%	$6,50	$7,50	$1,00	15,4%	$10,50	$10,50	$0,00	0,0%
	Magic	$6,50	$8,00	$1,50	23,1%	$6,50	$6,00	-$0,50	-7,7%	$6,50	-	-	-	$6,50	-	-	-	-	$13,00	-	-
	Professional	$6,00	$6,50	$0,50	8,3%	$7,50	$8,00	$0,50	6,7%	$6,00	$9,00	$3,00	50,0%	$7,50	$12,00	$4,50	60,0%	$16,50	$13,00	-$3,50	-21,2%
	Liz	$7,50	$7,50	$0,00	0,0%	$7,50	$7,50	$0,00	0,0%	$7,50	$7,50	$0,00	0,0%	$7,50	$7,50	$0,00	0,0%	$15,00	$13,00	-$2,00	-13,3%
	Austin	$7,00	$3,00	-$4,00	-57,1%	$10,00	$5,00	-$5,00	-50,0%	$7,00	$10,00	$3,00	42,9%	$10,00	$10,00	$0,00	0,0%	$12,00	$13,00	$1,00	8,3%
	Dartmouth	$8,00	$8,00	$0,00	0,0%	$12,00	$12,00	$0,00	0,0%	$8,00	$8,00	$0,00	0,0%	$12,00	$12,00	$0,00	0,0%	$15,00	$15,00	$0,00	0,0%
	Queens average	**$6,83**	**$6,39**	**-$0,44**	**-6,5%**	**$8,44**	**$7,89**	**-$0,56**	**-6,6%**	**$6,83**	**$8,56**	**$1,73**	**25,3%**	**$8,44**	**$10,31**	**$1,87**	**22,1%**	**$13,94**	**$13,17**	**-$0,77**	**-5,5%**
Staten Island	Concord	$7,00	$7,00	$0,00	0,0%	$8,50	$8,00	-$0,50	-5,9%	$7,00	$9,00	$2,00	28,6%	$8,50	$8,50	$0,00	0,0%	$14,00	$14,00	$0,00	0,0%
	My Valet	$7,00	$7,00	$0,00	0,0%	$8,00	$8,00	$0,00	0,0%	$7,00	$9,00	$2,00	28,6%	$8,00	$10,00	$2,00	25,0%	$13,00	$13,00	$0,00	0,0%
	Capri	-	$10,00	-	-	-	$10,00	-	-	-	$12,00	-	-	-	$10,00	-	-	-	$15,00	-	-
	Seaver	$6,75	$6,00	-$0,75	-11,1%	$8,50	$7,25	-$1,25	-14,7%	$6,50	$6,00	-$0,50	-7,7%	$6,50	$8,75	$2,25	34,6%	$12,50	$12,50	$0,00	0,0%
	Boulevard	$7,00	$7,00	$0,00	0,0%	$8,00	$7,00	-$1,00	-12,5%	$7,00	$10,00	$3,00	42,9%	$8,00	$10,00	$2,00	25,0%	-	$12,00	-	-
	Corniche	$7,00	$7,00	$0,00	0,0%	$8,00	$7,00	-$1,00	-12,5%	$7,00	$9,00	$2,00	28,6%	$8,00	$10,00	$2,00	25,0%	$13,00	$12,00	-$1,00	-7,7%
	DeLis	$7,00	$5,00	-$2,00	-28,6%	$7,00	$9,00	$2,00	28,6%	$7,00	$7,00	$0,00	0,0%	$7,00	$9,00	$2,00	28,6%	$12,00	$12,00	$0,00	0,0%
	Gateway	$5,50	$5,50	$0,00	0,0%	$7,50	$7,00	-$0,50	-6,7%	$5,50	$6,50	$1,00	18,2%	$7,50	$7,00	-$0,50	-6,7%	$13,00	$13,00	$0,00	0,0%
	Staten Island average	**$6,75**	**$6,81**	**$0,06**	**0,9%**	**$7,93**	**$7,91**	**-$0,02**	**-0,3%**	**$6,71**	**$8,56**	**$1,85**	**27,5%**	**$7,64**	**$9,16**	**$1,51**	**19,8%**	**$12,92**	**$12,94**	**$0,02**	**0,2%**
	Total average	**$7,94**	**$7,60**	**-$0,34**	**-4,3%**	**$8,87**	**$9,23**	**$0,37**	**4,1%**	**$8,13**	**$8,99**	**$0,86**	**10,6%**	**$9,52**	**$10,54**	**$1,02**	**10,7%**	**$15,31**	**$14,84**	**-$0,47**	**-3,1%**