

**UNITED NATIONS ENTITY FOR GENDER EQUALITY AND
THE EMPOWERMENT OF WOMEN**

The Pink Tax: Addressing Gender-Based Pricing Discrimination

Mariana Montoya Lara



1. History of the Committee

Established in 2010 by the United Nations General Assembly, UN Women unifies four previous UN bodies dedicated to women's rights, and has the mission of advancing gender equality and female empowerment. Its mandate includes guiding intergovernmental bodies in setting global standards, assisting Member States in enforcing gender-equality norms, and leading global research and policy development related to women's rights.



Since then, UN Women has played a pivotal role in combating issues such as discrimination and gender-based violence, promoting women's political and economic participation, recognizing unpaid care work, and ensuring gender perspectives are included in UN peacekeeping and humanitarian responses. The committee also supports global campaigns to eliminate harmful stereotypes and improve access to education and healthcare.

Over the recent years, this organization has increasingly focused on systemic economic inequalities—including pay-gap advocacy, menstrual equity, and discriminatory pricing practices—firmly situating the Pink Tax within its mandate and reflecting its broader mission to dismantle structural barriers to equality.

2. Introduction

Across the world, women pay more than men for identical or comparable goods and services, a systemic inequity widely known as the Pink Tax. From everyday consumer products to essential services and healthcare items, studies demonstrate that products marketed toward women cost 5–13% more than male-equivalents.

Further intensifying the landscape are additional barriers imposed by the 23% global gender pay gap, leaving women with a dual economic burden. Taxes on menstrual hygiene products, discriminatory insurance pricing, and inconsistent national consumer-protection legislation are also compounded by inconsistent international progress and lack of enforceable standards.



The central question for this session is whether UN Women should lead the development of an international treaty, declaration, or regulatory framework to outlaw gender-based pricing discrimination. Delegates must evaluate what such a mechanism would require as well as how it could function across diverse cultural and economic contexts.

3. Historical Context

Gender-based pricing discrimination arises from long-standing social, economic, and cultural

norms. These practices emerged alongside early 20th-century consumer advertising, which targeted women as primary consumers while reinforcing gender stereotypes, by marketing products in ways that emphasize aesthetics, luxury, and personalization, despite being identical in functionality to men's. Over time, these norms evolved into modern gender-segmented marketing techniques, and studies from the 1990s reveal that the Pink Tax is not a recent anomaly, but a persistent global trend.



Tax policy, particularly on menstrual hygiene products, is another major historical factor, with countries classifying these goods as “luxury items,” and applying value-added taxes due to legislative systems that historically overlooked women’s needs. Finally, the lack of global regulatory standards for consumer protection has contributed to the endurance of this issue. Since most legal systems do not explicitly prohibit pricing differentiation unless it is employment-related, gendered pricing has been able to continue despite national efforts.

4. Current Issue

As of today, gender-based pricing affects several aspects of women’s daily lives. Even children’s products, with toys marketed to girls often costing more than similar items for boys, are not exempt from this pattern. Menstrual hygiene products remain taxed in many

countries despite global calls for menstrual equity. Even where they are tax-free, other forms of discriminatory pricing persist—underscoring the Pink Tax’s multidimensional nature.

Combined with the global wage gap, childcare burdens, and lower levels of formal employment for women, the economic consequences of the Pink Tax are far-reaching and significantly magnifying inequality. Women with disabilities, rural women, and women in low-income households bear an even heavier burden, as essential goods already consume a disproportionately large share of their income.



Cultural norms also influence the issue. In many regions, gendered marketing is justified as “consumer preference,” despite being shaped by long-standing stereotypes. Given UN Women’s global mandate and rising international concern, the committee must now determine whether to pursue a binding treaty, a non-binding declaration, or an incremental framework for national reforms.

5. Past International Actions

While no comprehensive global treaty specifically targets gender-based pricing discrimination, several past initiatives and national policies provide relevant precedents:

- **Global and UN Actions:**
 - **Beijing Platform for Action (1995):** Called for eliminating economic disparities.
 - **CEDAW (Convention on the Elimination of All Forms of Discrimination Against Women):** Obligates states to dismantle all forms of discrimination.
 - **Sustainable Development Goal 5:** Emphasizes eliminating discrimination and ensuring universal access to reproductive health products.

- **National and Regional Actions:**
 - **France, Canada, and Australia** have restricted gender-based pricing and taxes.
 - **Some U.S. states, including California and New York,** enacted laws against gender-based pricing of goods and services.
 - **Mexico, Chile, and other Latin American countries** have eliminated taxes on menstrual hygiene products, as part of broader feminist legislative reforms.
 - **The European Union** has debated harmonizing VAT exemptions for menstrual products, signaling regional momentum for reform.

6. *Subtopics*

- 1) **Definition of Essential Goods and Services:** Deciding which goods and services—hygiene, healthcare, childcare, or all consumer goods—receive protection.

- 2) **Taxation and Menstrual Equity:** Should menstrual products be universally tax-exempt under international law?

- 3) **Corporate Responsibility and Transparency:** Multinational companies influence

pricing. Options include transparency reports, price-parity rules, or compliance systems.

- 4) **Cultural and Economic Diversity:** Some states view gendered pricing as cultural preference, which highlights the need for balancing cultural norms with equitable pricing.
- 5) **Enforcement Mechanisms and Monitoring:** Proposing a binding treaty requires decisions on oversight, sanctions, reporting, and compliance mechanisms.
- 6) **Digital and Online Marketplaces:** Algorithmic pricing and targeted advertising have introduced new forms of price disparities that target women.
- 7) **Impacts on Marginalized Communities:** Pricing discrimination disproportionately affects low-income women, rural areas, and migrants, demanding intersectional analysis.

7. Positions

- **Pro-Treaty / Regulation Bloc:**

France, Canada, Sweden, Spain, Mexico, New Zealand, South Africa, Chile

- Support binding international regulations banning gender-based pricing.
- Call for mandatory transparency, reporting, and enforcement.
- Advocate universal tax exemption for menstrual products.

- **Incremental Reform / National Policy Bloc:**

United States, Japan, Germany, India, Brazil, United Kingdom

- Show preference for non-binding frameworks and national autonomy.
- Support awareness campaigns and voluntary corporate compliance.

- Endorse consumer-protection guidelines over enforcement.
- **Economic and Cultural Caution Bloc:**
Saudi Arabia, Nigeria, Egypt, Indonesia, Pakistan, China
 - Emphasize cultural sensitivities around gendered products.
 - Demand economic feasibility studies before reforms.
 - Favor subsidies and targeted interventions over universal bans.

- **Grassroots / Feminist Activism Bloc:**
Iceland, Finland, Argentina, Kenya, Philippines, Costa Rica
 - Promote strong feminist frameworks and global accountability.
 - Encourage economic justice measures, including menstrual equity and women-centered budgeting.

8. Guiding questions

- 1) Which goods and services should be classified as “essential” under an international framework?
- 2) Should UN Women pursue a binding treaty or a non-binding declaration, and what are the implications of each?
- 3) How can international regulation balance cultural norms with universal gender equality?
- 4) Should menstrual hygiene products be considered tax-free essentials worldwide?
- 5) What enforcement mechanisms (if any) would be feasible for monitoring compliance

across diverse economies?

- 6) How can multinational corporations be held accountable without infringing on national economic sovereignty?
- 7) How should digital marketplaces and algorithmic pricing be regulated to prevent new forms of discrimination?
- 8) What role should civil society and feminist organizations play in monitoring and advocacy?
- 9) How can reforms ensure protection for low-income and marginalized women?
- 10) How can global awareness campaigns shift consumer understanding of gendered marketing?

9. Suggested sources

- **UN Women** — Gender Equality Reports (<https://www.unwomen.org>)
- **CEDAW** — Committee Reports (<https://www.un-ilibrary.org>)
- **UNDP** — Gender Social Norms Index (<https://hdr.undp.org>)
- **World Bank** — Women, Business & the Law Database (<https://wbl.worldbank.org>)
- **OECD** — Reports on Consumer Pricing Disparities (<https://www.oecd.org>)
- **Amnesty International** — Economic Rights & Gender Justice (<https://www.amnesty.org>)
- **International Labour Organization** — Global Wage Gap Studies (<https://www.ilo.org>)
- **UNFPA** — Menstrual Health and Reproductive Rights Reports (<https://esaro.unfpa.org>)

- **BBC** — Media analysis on Pink Tax reforms (<https://www.bbc.com>)



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