

Appendix for:  
Women’s Descriptive Representation and Gendered Import Tax  
Discrimination

Timm Betz  
Technical University of Munich  
timm.betz@tum.de

David Fortunato  
University of California, San Diego  
dfortunato@ucsd.edu

Diana Z. O’Brien  
Rice University  
dzobrien@rice.edu

**Contents**

<b>1 Summary of the data</b>	<b>2</b>
1.1 Countries included in sample . . . . .	2
1.2 Items included in sample . . . . .	4
1.3 Plot of pink tax rates and women’s seat shares . . . . .	23
<b>2 Descriptive statistics for main model</b>	<b>24</b>
<b>3 Sources of missing data</b>	<b>24</b>
<b>4 “Placebo test” examining non-gendered apparel</b>	<b>25</b>
<b>5 Variable scales and outlier sensitivity</b>	<b>26</b>
<b>6 Hierarchical models</b>	<b>29</b>
<b>7 European Union</b>	<b>31</b>
<b>8 Foreign direct investment</b>	<b>33</b>
<b>9 Women in the executive</b>	<b>34</b>
<b>10 Quota effects</b>	<b>36</b>
<b>11 The pink tax in broader context</b>	<b>40</b>
11.1 Public and elite knowledge of the “pink tax” . . . . .	40
11.2 Women politicians’ efforts to eliminate pink taxes . . . . .	42

# 1 Summary of the data

## 1.1 Countries included in sample

Table A1 lists the countries included in the main model (Table 1, column 2 in the main text) with their average pink tax, first year in sample, and last year in sample. Note that India has an unusually large pink tax, driven by a few individual cases. Our results are robust to winsorizing, to including country fixed effects, and to dropping India from the sample.

**Table A1: List of countries and average pink tax**

Country	Average pink tax	First year	Last year
Albania	0.062	1997	2015
Argentina	-0.158	1995	2014
Australia	0.547	1996	2015
Bangladesh	0.003	1998	2013
Bolivia	-0.682	1995	2015
Bosnia and Herzegovina	0.135	2001	2015
Botswana	1.038	2001	2014
Brazil	0.021	1995	2015
Bulgaria	-0.226	1997	2006
Canada	0.022	1995	2015
Sri Lanka	0.014	1997	2009
Chile	-0.108	1995	2015
Colombia	-0.071	1995	2015
Costa Rica	0.131	1995	2015
Croatia	0.237	2001	2012
Czech Republic	-1.163	1996	2003
Dominican Republic	0.112	1996	2015
Ecuador	-0.375	1995	2015
El Salvador	-0.182	1995	2015
Estonia	0.000	1996	2003
Georgia	0.040	2004	2015
Ghana	-0.047	2000	2015
Guatemala	-0.068	1995	2015
Honduras	0.008	1995	2015
Hungary	-0.218	1996	2002
India	13.622	1996	2015
Indonesia	0.264	1999	2015
Israel	1.223	1999	2015
Jamaica	0.004	1996	2015
Japan	0.180	1995	2015
Kenya	1.089	2002	2015
Korea	-0.082	1995	2015
Latvia	-0.064	1996	2002
Lithuania	-0.035	1996	2003
Madagascar	0.044	1995	2008
Malawi	0.903	2015	2015

Mauritius	-1.516	2015	2015
Mexico	0.028	2000	2015
Mongolia	0.000	1996	2015
Moldova	-0.077	1996	2015
Mozambique	0.022	1997	2003
New Zealand	1.617	1996	2015
Nicaragua	-0.117	1995	2015
Nigeria	-0.084	2015	2015
Norway	-0.172	1995	2015
Pakistan	-0.222	1995	2015
Panama	-0.089	1997	2015
Paraguay	-1.427	2003	2015
Peru	-0.044	2001	2015
Philippines	-0.005	1995	2015
Poland	-2.808	1995	2003
Romania	0.370	1999	2005
Senegal	0.053	2001	2015
Slovak Republic	-1.304	1998	2003
Slovenia	-0.128	1999	2003
South Africa	-1.063	1996	2015
Switzerland	0.063	1995	2015
Thailand	0.651	1995	2013
Trinidad and Tobago	0.020	1996	2012
Tunisia	-0.568	2015	2015
Turkey	0.195	1995	2015
Ukraine	0.012	1995	2015
Macedonia	-0.119	2001	2015
United States	-0.364	1995	2015
Uruguay	-0.163	1995	2015
Venezuela	0.085	1995	2004
Zambia	-1.143	2008	2015
<hr/>			
Total	0.118		
<hr/>			

## 1.2 Items included in sample

Tables A2 and A3 provide a list of all gendered apparel items included in our sample. The list varies according to the version of the Harmonised System each country uses in a given year (H0-H2 versus H3-H5), because the 2007 revision of the Harmonised System (H3) removed some categories that existed previously.

**Table A2: List of gendered apparel items, H0-H2**

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610110	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of whole or fine animal hair, knitted or crocheted (excluding those of heading no. 6103)	610210	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted (excluding those of heading no. 6104)
610120	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of cotton, knitted or crocheted (excluding those of heading no. 6103)	610220	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of cotton, knitted or crocheted (excluding those of heading no. 6104)
610130	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of man-made fibres, knitted or crocheted, (excluding those of heading no. 6103)	610230	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of man-made fibres, knitted or crocheted (excluding those of heading no. 6104)
610190	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.c. in heading no. 6101, knitted or crocheted (excluding those of heading no. 6103)	610290	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.c. in heading no. 6102, knitted or crocheted (excluding those of heading no. 6104)
610311	Suits; men's or boys', of wool or fine animal hair, knitted or crocheted	610411	Suits; women's or girls', of wool or fine animal hair, knitted or crocheted
610312	Suits; men's or boys', of synthetic fibres, knitted or crocheted	610413	Suits; women's or girls', of synthetic fibres, knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610319	Suits; men's or boys', of other textile materials, knitted or crocheted	610419	Suits; women's or girls', of textile materials (other than synthetic fibres), knitted or crocheted
610319	Suits; men's or boys', of other textile materials, knitted or crocheted	610412	Suits; women's or girls', of cotton, knitted or crocheted
610321	Ensembles; men's or boys', of wool or fine animal hair, knitted or crocheted	610421	Ensembles; women's or girls', of wool or fine animal hair, knitted or crocheted
610322	Ensembles; men's or boys', of cotton, knitted or crocheted	610422	Ensembles; women's or girls', of cotton, knitted or crocheted
610323	Ensembles; men's or boys', of synthetic fibres, knitted or crocheted	610423	Ensembles; women's or girls', of synthetic fibres, knitted or crocheted
610329	Ensembles; men's or boys', of textile materials (other than cotton or synthetic fibres), knitted or crocheted	610429	Ensembles; women's or girls', of textile materials (other than cotton or synthetic fibres), knitted or crocheted
610331	Jackets and blazers; men's or boys', of wool or fine animal hair, knitted or crocheted	610431	Jackets; women's or girls', of wool or fine animal hair, knitted or crocheted
610332	Jackets and blazers; men's or boys', of cotton, knitted or crocheted	610432	Jackets; women's or girls', of cotton, knitted or crocheted
610333	Jackets and blazers; men's or boys', of synthetic fibres, knitted or crocheted	610433	Jackets; women's or girls', of synthetic fibres, knitted or crocheted
610339	Jackets and blazers; men's or boys', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	610439	Jackets; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted
610341	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of wool or fine animal hair, knitted or crocheted	610461	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of wool or fine animal hair, knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610342	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of cotton, knitted or crocheted	610462	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of cotton, knitted or crocheted
610343	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of synthetic fibres, knitted or crocheted	610463	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of synthetic fibres, knitted or crocheted
610349	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	610469	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted
610510	Shirts; men's or boys', of cotton, knitted or crocheted	610610	Blouses, shirts and shirt-blouses; women's or girls', of cotton, knitted or crocheted
610520	Shirts; men's or boys', of man-made fibres, knitted or crocheted	610620	Blouses, shirts and shirt-blouses; women's or girls', of man-made fibres, knitted or crocheted
610590	Shirts; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	610690	Blouses, shirts and shirt-blouses; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
610711	Underpants and briefs; men's or boys', of cotton, knitted or crocheted	610821	Briefs and panties; women's or girls', of cotton, knitted or crocheted
610712	Underpants and briefs; men's or boys', of man-made fibres, knitted or crocheted	610822	Briefs and panties; women's or girls', of man-made fibres, knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610719	Underpants and briefs; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	610829	Briefs and panties; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
610721	Nightshirts and pyjamas; men's or boys', of cotton, knitted or crocheted	610831	Nightdresses and pyjamas; women's or girls', of cotton, knitted or crocheted
610722	Nightshirts and pyjamas; men's or boys', of man-made fibres, knitted or crocheted	610832	Nightdresses and pyjamas; women's or girls', of man-made fibres, knitted or crocheted
610729	Nightshirts and pyjamas; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	610839	Nightdresses and pyjamas; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
610791	Bathrobes, dressing gowns and similar articles; men's or boys', of cotton, knitted or crocheted	610891	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of cotton, knitted or crocheted
610792	Bathrobes, dressing gowns and similar articles; men's or boys', of man-made fibres, knitted or crocheted	610892	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of man-made fibres, knitted or crocheted
610799	Bathrobes, dressing gowns and similar articles; men's or boys', of textile materials (other than cotton), knitted or crocheted	610899	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
611231	Swimwear; men's or boys', of synthetic fibres, knitted or crocheted	611241	Swimwear; women's or girls', of synthetic fibres, knitted or crocheted
611239	Swimwear; men's or boys', of textile materials (other than synthetic fibres), knitted or crocheted	611249	Swimwear; women's or girls', of textile materials (other than synthetic fibres), knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620111	Coats; men's or boys', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of wool or fine animal hair, other than those of heading no. 6203 (not knitted or crocheted)	620211	Coats; women's or girls', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of wool or fine animal hair, other than those of heading no. 6204 (not knitted or crocheted)
620112	Coats; men's or boys', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of cotton, other than those of heading no. 6203 (not knitted or crocheted)	620212	Coats; women's or girls', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of cotton, other than those of heading no. 6204 (not knitted or crocheted)
620113	Coats; men's or boys', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of man-made fibres, other than those of heading no. 6203 (not knitted or crocheted)	620213	Coats; women's or girls', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of man-made fibres, other than those of heading no. 6204 (not knitted or crocheted)
620119	Coats; men's or boys', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6203 (not knitted or crocheted)	620219	Coats; women's or girls', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6204 (not knitted or crocheted)
620191	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of wool or fine animal hair, other than those of heading no. 6203 (not knitted or crocheted)	620291	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of wool or fine animal hair, other than those of heading no. 6204 (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620192	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of cotton, other than those of heading no. 6203 (not knitted or crocheted)	620292	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of cotton, other than those of heading no. 6204 (not knitted or crocheted)
620193	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of man-made fibres, other than those of heading no. 6203 (not knitted or crocheted)	620293	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of man-made fibres, other than those of heading no. 6204 (not knitted or crocheted)
620199	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6203 (not knitted or crocheted)	620299	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of textile materials n.e.c. in item no. 6202.9, other than those of heading no. 6204, (not knitted or crocheted)
620319	Suits; men's or boys', of textile materials n.e.c. in item no. 6203.1 (not knitted or crocheted)	620412	Suits; women's or girls', of cotton (not knitted or crocheted)
620311	Suits; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620411	Suits; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620312	Suits; men's or boys', of synthetic fibres (not knitted or crocheted)	620413	Suits; women's or girls', of synthetic fibres (not knitted or crocheted)
620319	Suits; men's or boys', of textile materials n.e.c. in item no. 6203.1 (not knitted or crocheted)	620419	Suits; women's or girls', of textile materials n.e.c. in item no. 6204.1 (not knitted or crocheted)
620321	Ensembles; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620421	Ensembles; women's or girls', of wool or fine animal hair (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620322	Ensembles; men's or boys', of cotton (not knitted or crocheted)	620422	Ensembles; women's or girls', of cotton (not knitted or crocheted)
620323	Ensembles; men's or boys', of synthetic fibres (not knitted or crocheted)	620423	Ensembles; women's or girls', of synthetic fibres (not knitted or crocheted)
620329	Ensembles; men's or boys', of textile materials n.e.c. in item no. 6203.2 (not knitted or crocheted)	620429	Ensembles; women's or girls', of textile materials n.e.c. in item no. 6204.2 (not knitted or crocheted)
620331	Jackets and blazers; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620431	Jackets and blazers; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620332	Jackets and blazers; men's or boys', of cotton (not knitted or crocheted)	620432	Jackets and blazers; women's or girls', of cotton (not knitted or crocheted)
620333	Jackets and blazers; men's or boys', of synthetic fibres (not knitted or crocheted)	620433	Jackets and blazers; women's or girls', of synthetic fibres (not knitted or crocheted)
620339	Jackets and blazers; men's or boys', of textile materials n.e.c. in item no. 6203.3 (not knitted or crocheted)	620439	Jackets and blazers; women's or girls', of textile materials n.e.c. in item no. 6204.3 (not knitted or crocheted)
620341	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620461	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620342	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of cotton (not knitted or crocheted)	620462	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of cotton (not knitted or crocheted)
620343	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of synthetic fibres (not knitted or crocheted)	620463	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of synthetic fibres (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620349	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of textile materials (other than wool, fine animal hair, cotton or synthetic fibres), (not knitted or crocheted)	620469	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of textile materials (other than wool, fine animal hair, cotton or synthetic fibres), (not knitted or crocheted)
620520	Shirts; men's or boys', of cotton (not knitted or crocheted)	620630	Blouses, shirts and shirt-blouses; women's or girls', of cotton (not knitted or crocheted)
620530	Shirts; men's or boys', of man-made fibres (not knitted or crocheted)	620640	Blouses, shirts and shirt-blouses; women's or girls', of man-made fibres (not knitted or crocheted)
620510	Shirts; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620620	Blouses, shirts and shirt-blouses; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620590	Shirts; men's or boys', of textile materials n.e.c. in heading no. 6205 (not knitted or crocheted)	620610	Blouses, shirts and shirt-blouses; women's or girls', of silk or silk waste (not knitted or crocheted)
620590	Shirts; men's or boys', of textile materials n.e.c. in heading no. 6205 (not knitted or crocheted)	620690	Blouses, shirts and shirt-blouses; women's or girls', of textile materials n.e.c. in heading no. 6206 (not knitted or crocheted)
620711	Underpants and briefs; men's or boys', of cotton (not knitted or crocheted)	620811	Slips and petticoats; women's or girls', of man-made fibres (not knitted or crocheted)
620719	Underpants and briefs; men's or boys', of textile materials other than cotton (not knitted or crocheted)	620819	Slips and petticoats; women's or girls', of textile materials other than man-made fibres (not knitted or crocheted)
620721	Nightshirts and pyjamas; men's or boys', of cotton (not knitted or crocheted)	620821	Nightdresses and pyjamas; women's or girls', of cotton (not knitted or crocheted)
620722	Nightshirts and pyjamas; men's or boys', of man-made fibres (not knitted or crocheted)	620822	Nightdresses and pyjamas; women's or girls', of man-made fibres (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620729	Nightshirts and pyjamas; men's or boys', of textile materials other than cotton or man-made fibres (not knitted or crocheted)	620829	Nightdresses and pyjamas; women's or girls', of textile materials other than cotton or man-made fibres (not knitted or crocheted)
620792	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of man-made fibres (not knitted or crocheted)	620892	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns etc.; women's or girls', of man-made fibres (not knitted or crocheted), excluding incontinence or other sanitary garments or garment liners of heading no. 96.19
620791	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of cotton (not knitted or crocheted)	620891	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns and similar articles; women's or girls', of cotton (not knitted or crocheted)
620799	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of textile materials other than cotton (not knitted or crocheted)	620899	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns and similar articles; women's or girls', of textile materials other than cotton or man-made fibres (not knitted or crocheted)
621020	Garments; overcoats, rain-coats, car-coats, capes, cloaks and similar articles, men's or boys', of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	621030	Garments; overcoats, rain-coats, car-coats, capes, cloaks and similar articles, women's or girls', of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)
621040	Garments; men's or boys', n.e.c. in item no. 6210.2, of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	621050	Garments; women's or girls', n.e.c. in item no. 6210.3, of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
621111	Swimwear; men's or boys', (not knitted or crocheted)	621112	Swimwear; women's or girls', (not knitted or crocheted)
621132	Track suits and other garments n.e.c.; men's or boys', of cotton (not knitted or crocheted)	621142	Track suits and other garments n.e.c.; women's or girls', of cotton (not knitted or crocheted)
621133	Track suits and other garments n.e.c.; men's or boys', of man-made fibres (not knitted or crocheted)	621143	Track suits and other garments n.e.c.; women's or girls', of man-made fibres (not knitted or crocheted)
621139	Track suits and other garments n.e.c.; men's or boys', of textile materials n.e.c. in item no. 6211.3 (not knitted or crocheted)	621149	Track suits and other garments n.e.c.; women's or girls', of textile materials n.e.c. in item no. 6211.4 (not knitted or crocheted)
621131	Track suits and other garments n.e.c.; men's or boys', of wool or fine animal hair (not knitted or crocheted)	621141	Track suits and other garments n.e.c.; women's or girls', of wool or fine animal hair (not knitted or crocheted)

**Table A3: List of gendered apparel items, H3-H5**

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610190	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.c. in heading no. 6101, knitted or crocheted (excluding those of heading no. 6103)	610210	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted (excluding those of heading no. 6104)
610120	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of cotton, knitted or crocheted (excluding those of heading no. 6103)	610220	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of cotton, knitted or crocheted (excluding those of heading no. 6104)
610130	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of man-made fibres, knitted or crocheted, (excluding those of heading no. 6103)	610230	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of man-made fibres, knitted or crocheted (excluding those of heading no. 6104)
610190	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.c. in heading no. 6101, knitted or crocheted (excluding those of heading no. 6103)	610290	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.c. in heading no. 6102, knitted or crocheted (excluding those of heading no. 6104)
610310	Suits; men's or boys', knitted or crocheted	610413	Suits; women's or girls', of synthetic fibres, knitted or crocheted
610310	Suits; men's or boys', knitted or crocheted	610419	Suits; women's or girls', of textile materials (other than synthetic fibres), knitted or crocheted
610322	Ensembles; men's or boys', of cotton, knitted or crocheted	610422	Ensembles; women's or girls', of cotton, knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610323	Ensembles; men's or boys', of synthetic fibres, knitted or crocheted	610423	Ensembles; women's or girls', of synthetic fibres, knitted or crocheted
610329	Ensembles; men's or boys', of textile materials (other than cotton or synthetic fibres), knitted or crocheted	610429	Ensembles; women's or girls', of textile materials (other than cotton or synthetic fibres), knitted or crocheted
610331	Jackets and blazers; men's or boys', of wool or fine animal hair, knitted or crocheted	610431	Jackets; women's or girls', of wool or fine animal hair, knitted or crocheted
610332	Jackets and blazers; men's or boys', of cotton, knitted or crocheted	610432	Jackets; women's or girls', of cotton, knitted or crocheted
610333	Jackets and blazers; men's or boys', of synthetic fibres, knitted or crocheted	610433	Jackets; women's or girls', of synthetic fibres, knitted or crocheted
610339	Jackets and blazers; men's or boys', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	610439	Jackets; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted
610341	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of wool or fine animal hair, knitted or crocheted	610461	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of wool or fine animal hair, knitted or crocheted
610342	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of cotton, knitted or crocheted	610462	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of cotton, knitted or crocheted
610343	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of synthetic fibres, knitted or crocheted	610463	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of synthetic fibres, knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610349	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	610469	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted
610510	Shirts; men's or boys', of cotton, knitted or crocheted	610610	Blouses, shirts and shirt-blouses; women's or girls', of cotton, knitted or crocheted
610520	Shirts; men's or boys', of man-made fibres, knitted or crocheted	610620	Blouses, shirts and shirt-blouses; women's or girls', of man-made fibres, knitted or crocheted
610590	Shirts; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	610690	Blouses, shirts and shirt-blouses; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
610711	Underpants and briefs; men's or boys', of cotton, knitted or crocheted	610821	Briefs and panties; women's or girls', of cotton, knitted or crocheted
610712	Underpants and briefs; men's or boys', of man-made fibres, knitted or crocheted	610822	Briefs and panties; women's or girls', of man-made fibres, knitted or crocheted
610719	Underpants and briefs; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	610829	Briefs and panties; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
610721	Nightshirts and pyjamas; men's or boys', of cotton, knitted or crocheted	610831	Nightdresses and pyjamas; women's or girls', of cotton, knitted or crocheted
610722	Nightshirts and pyjamas; men's or boys', of man-made fibres, knitted or crocheted	610832	Nightdresses and pyjamas; women's or girls', of man-made fibres, knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610729	Nightshirts and pyjamas; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	610839	Nightdresses and pyjamas; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
610791	Bathrobes, dressing gowns and similar articles; men's or boys', of cotton, knitted or crocheted	610891	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of cotton, knitted or crocheted
610799	Bathrobes, dressing gowns and similar articles; men's or boys', of textile materials (other than cotton), knitted or crocheted	610892	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of man-made fibres, knitted or crocheted
610799	Bathrobes, dressing gowns and similar articles; men's or boys', of textile materials (other than cotton), knitted or crocheted	610899	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
611231	Swimwear; men's or boys', of synthetic fibres, knitted or crocheted	611241	Swimwear; women's or girls', of synthetic fibres, knitted or crocheted
611239	Swimwear; men's or boys', of textile materials (other than synthetic fibres), knitted or crocheted	611249	Swimwear; women's or girls', of textile materials (other than synthetic fibres), knitted or crocheted
620111	Coats; men's or boys', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of wool or fine animal hair, other than those of heading no. 6203 (not knitted or crocheted)	620211	Coats; women's or girls', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of wool or fine animal hair, other than those of heading no. 6204 (not knitted or crocheted)
620112	Coats; men's or boys', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of cotton, other than those of heading no. 6203 (not knitted or crocheted)	620212	Coats; women's or girls', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of cotton, other than those of heading no. 6204 (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620113	Coats; men's or boys', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of man-made fibres, other than those of heading no. 6203 (not knitted or crocheted)	620213	Coats; women's or girls', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of man-made fibres, other than those of heading no. 6204 (not knitted or crocheted)
620119	Coats; men's or boys', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6203 (not knitted or crocheted)	620219	Coats; women's or girls', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6204 (not knitted or crocheted)
620191	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of wool or fine animal hair, other than those of heading no. 6203 (not knitted or crocheted)	620291	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of wool or fine animal hair, other than those of heading no. 6204 (not knitted or crocheted)
620192	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of cotton, other than those of heading no. 6203 (not knitted or crocheted)	620292	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of cotton, other than those of heading no. 6204 (not knitted or crocheted)
620193	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of man-made fibres, other than those of heading no. 6203 (not knitted or crocheted)	620293	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of man-made fibres, other than those of heading no. 6204 (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620199	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6203 (not knitted or crocheted)	620299	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of textile materials n.e.c. in item no. 6202.9, other than those of heading no. 6204, (not knitted or crocheted)
620319	Suits; men's or boys', of textile materials n.e.c. in item no. 6203.1 (not knitted or crocheted)	620412	Suits; women's or girls', of cotton (not knitted or crocheted)
620311	Suits; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620411	Suits; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620312	Suits; men's or boys', of synthetic fibres (not knitted or crocheted)	620413	Suits; women's or girls', of synthetic fibres (not knitted or crocheted)
620319	Suits; men's or boys', of textile materials n.e.c. in item no. 6203.1 (not knitted or crocheted)	620419	Suits; women's or girls', of textile materials n.e.c. in item no. 6204.1 (not knitted or crocheted)
620329	Ensembles; men's or boys', of textile materials n.e.c. in item no. 6203.2 (not knitted or crocheted)	620421	Ensembles; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620322	Ensembles; men's or boys', of cotton (not knitted or crocheted)	620422	Ensembles; women's or girls', of cotton (not knitted or crocheted)
620323	Ensembles; men's or boys', of synthetic fibres (not knitted or crocheted)	620423	Ensembles; women's or girls', of synthetic fibres (not knitted or crocheted)
620329	Ensembles; men's or boys', of textile materials n.e.c. in item no. 6203.2 (not knitted or crocheted)	620429	Ensembles; women's or girls', of textile materials n.e.c. in item no. 6204.2 (not knitted or crocheted)
620331	Jackets and blazers; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620431	Jackets and blazers; women's or girls', of wool or fine animal hair (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620332	Jackets and blazers; men's or boys', of cotton (not knitted or crocheted)	620432	Jackets and blazers; women's or girls', of cotton (not knitted or crocheted)
620333	Jackets and blazers; men's or boys', of synthetic fibres (not knitted or crocheted)	620433	Jackets and blazers; women's or girls', of synthetic fibres (not knitted or crocheted)
620339	Jackets and blazers; men's or boys', of textile materials n.e.c. in item no. 6203.3 (not knitted or crocheted)	620439	Jackets and blazers; women's or girls', of textile materials n.e.c. in item no. 6204.3 (not knitted or crocheted)
620341	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620461	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620342	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of cotton (not knitted or crocheted)	620462	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of cotton (not knitted or crocheted)
620343	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of synthetic fibres (not knitted or crocheted)	620463	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of synthetic fibres (not knitted or crocheted)
620349	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of textile materials (other than wool, fine animal hair, cotton or synthetic fibres), (not knitted or crocheted)	620469	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of textile materials (other than wool, fine animal hair, cotton or synthetic fibres), (not knitted or crocheted)
620520	Shirts; men's or boys', of cotton (not knitted or crocheted)	620630	Blouses, shirts and shirt-blouses; women's or girls', of cotton (not knitted or crocheted)
620530	Shirts; men's or boys', of man-made fibres (not knitted or crocheted)	620640	Blouses, shirts and shirt-blouses; women's or girls', of man-made fibres (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620590	Shirts; men's or boys', of textile materials n.e.c. in heading no. 6205 (not knitted or crocheted)	620620	Blouses, shirts and shirt-blouses; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620590	Shirts; men's or boys', of textile materials n.e.c. in heading no. 6205 (not knitted or crocheted)	620610	Blouses, shirts and shirt-blouses; women's or girls', of silk or silk waste (not knitted or crocheted)
620590	Shirts; men's or boys', of textile materials n.e.c. in heading no. 6205 (not knitted or crocheted)	620690	Blouses, shirts and shirt-blouses; women's or girls', of textile materials n.e.c. in heading no. 6206 (not knitted or crocheted)
620711	Underpants and briefs; men's or boys', of cotton (not knitted or crocheted)	620811	Slips and petticoats; women's or girls', of man-made fibres (not knitted or crocheted)
620719	Underpants and briefs; men's or boys', of textile materials other than cotton (not knitted or crocheted)	620819	Slips and petticoats; women's or girls', of textile materials other than man-made fibres (not knitted or crocheted)
620721	Nightshirts and pyjamas; men's or boys', of cotton (not knitted or crocheted)	620821	Nightdresses and pyjamas; women's or girls', of cotton (not knitted or crocheted)
620722	Nightshirts and pyjamas; men's or boys', of man-made fibres (not knitted or crocheted)	620822	Nightdresses and pyjamas; women's or girls', of man-made fibres (not knitted or crocheted)
620729	Nightshirts and pyjamas; men's or boys', of textile materials other than cotton or man-made fibres (not knitted or crocheted)	620829	Nightdresses and pyjamas; women's or girls', of textile materials other than cotton or man-made fibres (not knitted or crocheted)
620799	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of textile materials other than cotton (not knitted or crocheted)	620892	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns etc.; women's or girls', of man-made fibres (not knitted or crocheted), excluding incontinence or other sanitary garments or garment liners of heading no. 96.19

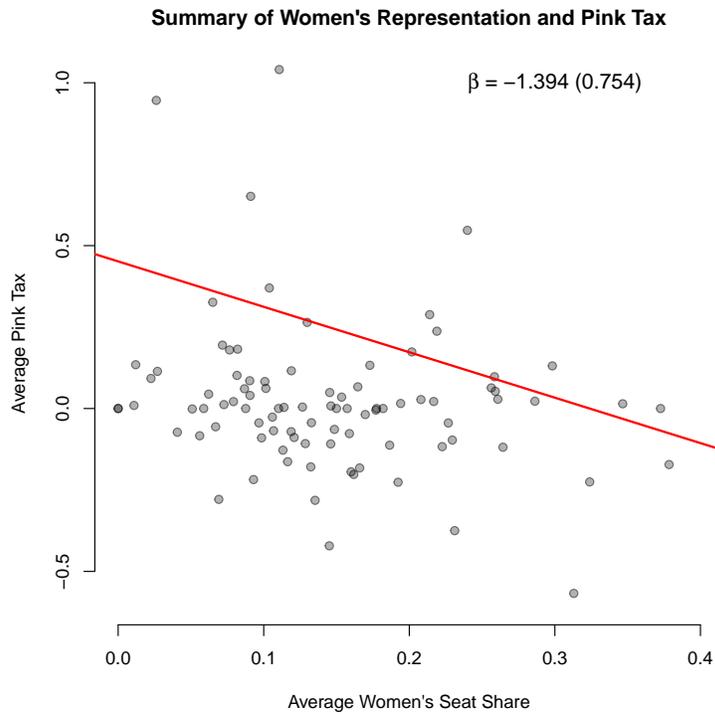
Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620791	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of cotton (not knitted or crocheted)	620891	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns and similar articles; women's or girls', of cotton (not knitted or crocheted)
620799	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of textile materials other than cotton (not knitted or crocheted)	620899	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns and similar articles; women's or girls', of textile materials other than cotton or man-made fibres (not knitted or crocheted)
621020	Garments; overcoats, rain-coats, car-coats, capes, cloaks and similar articles, men's or boys', of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	621030	Garments; overcoats, rain-coats, car-coats, capes, cloaks and similar articles, women's or girls', of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)
621040	Garments; men's or boys', n.e.c. in item no. 6210.2, of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	621050	Garments; women's or girls', n.e.c. in item no. 6210.3, of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)
621111	Swimwear; men's or boys', (not knitted or crocheted)	621112	Swimwear; women's or girls', (not knitted or crocheted)
621132	Track suits and other garments n.e.c.; men's or boys', of cotton (not knitted or crocheted)	621142	Track suits and other garments n.e.c.; women's or girls', of cotton (not knitted or crocheted)
621133	Track suits and other garments n.e.c.; men's or boys', of man-made fibres (not knitted or crocheted)	621143	Track suits and other garments n.e.c.; women's or girls', of man-made fibres (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
621139	Track suits and other garments n.e.c.; men's or boys', of textile materials n.e.c. in item no. 6211.3 (not knitted or crocheted)	621149	Track suits and other garments n.e.c.; women's or girls', of textile materials n.e.c. in item no. 6211.4 (not knitted or crocheted)

### 1.3 Plot of pink tax rates and women's seat shares

Figure 1 shows the raw country-mean pink tax rates and women's seat shares for democracies. While illustrative—demonstrating that the results we present in the main text are firmly in the data, even in its raw form—it is important to note that this figure risks overstating the magnitude of the relationship due to a few outlying observations. Indeed, there is a single value of over 13 [off the plot] that is clearly influencing the slope of the fitted line.

FIGURE 1 Average  $y \sim x$  plot



## 2 Descriptive statistics for main model

Table 4 Descriptive statistics for main model

Variable	Mean	Std. Dev.	N
Pink tax (transformed)	-0.018	1.149	73,954
Log seat share women	2.653	0.612	73,954
GDP growth	2.701	3.469	73,954
GDP per capita	0.011	0.017	73,954
Economic complexity	0.09	0.827	73,954
Women's labor participation	50.063	11.121	73,954

## 3 Sources of missing data

Our main sample includes up to 67 democracies (following the definition of Boix, Miller, and Rosato) from 1995 through 2015. We impute tariff data for up to three years with existing tariff data if data are missing between years and if tariff rates are identical on the left and right bound. When applied tariff rates are missing because no import values are reported, we use Most-Favored Nation (MFN) rates — the lowest allowable tax. Some countries enter or leave the sample after transitioning toward or away from democracy. The results are robust when limiting the sample to countries that were democracies throughout the entire sample period and when limiting the sample to countries that had at most one transition during the sample period (and thus either left or joined the sample permanently after the transition).

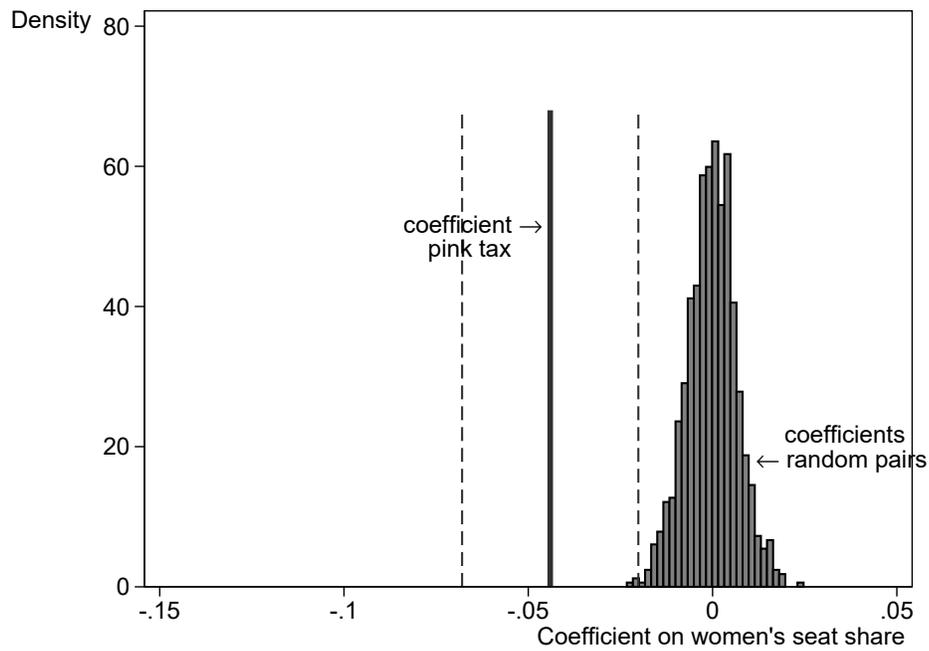
If we had a complete data set of all tariff rates for all democracies, it would include 143,076 observations. We have tariff data for 108,843 observations. The majority of these missing observations come from countries that have a population of less than 1 million and that do not report any tariff data or trade flows. Note also that many of these countries are included in the Boix, Miller, and Rosato measure, but not in other measures of democracy.

Our first result, the unconditional relationship between women's seat shares and the pink tax, is based on 103,667 observations (including the imputed tariff data). We lose 5,176 observations because of missing data on women's seat shares. These are due to missing data for Taiwan (all years), most years for Barbados, the Bahamas, Grenada, and Pakistan, and individual years for Argentina (2013 and 2015), Ghana (2012), and Sri Lanka (2000). Finally, we lose several observations from the inclusion of our control variables, which again disproportionately affects smaller countries.

#### 4 “Placebo test” examining non-gendered apparel

Figure A1 presents the results from a “placebo test” showing that women’s seat shares are not related to larger differences in tariff rates across non-gendered apparel products more generally. For this, we randomly select two non-gendered apparel products and calculate the difference in the tariff rate between these two products. We then re-estimate our main model (Column 2 in the main text) and save the coefficient estimate. We repeat this process 999 times. Figure 2 displays the resulting distribution of coefficient estimates. The distribution is centered on zero and relatively compact. The figure also displays the coefficient estimate from the original model (solid line) together with the 95% confidence interval (dashed lines). The distribution of coefficient estimates from our randomly matched product pairs does not include the coefficient estimates, and only barely overlaps with the upper bound of the 95% confidence interval.

FIGURE 2 Coefficient estimates from randomly matched non-gendered product pairs

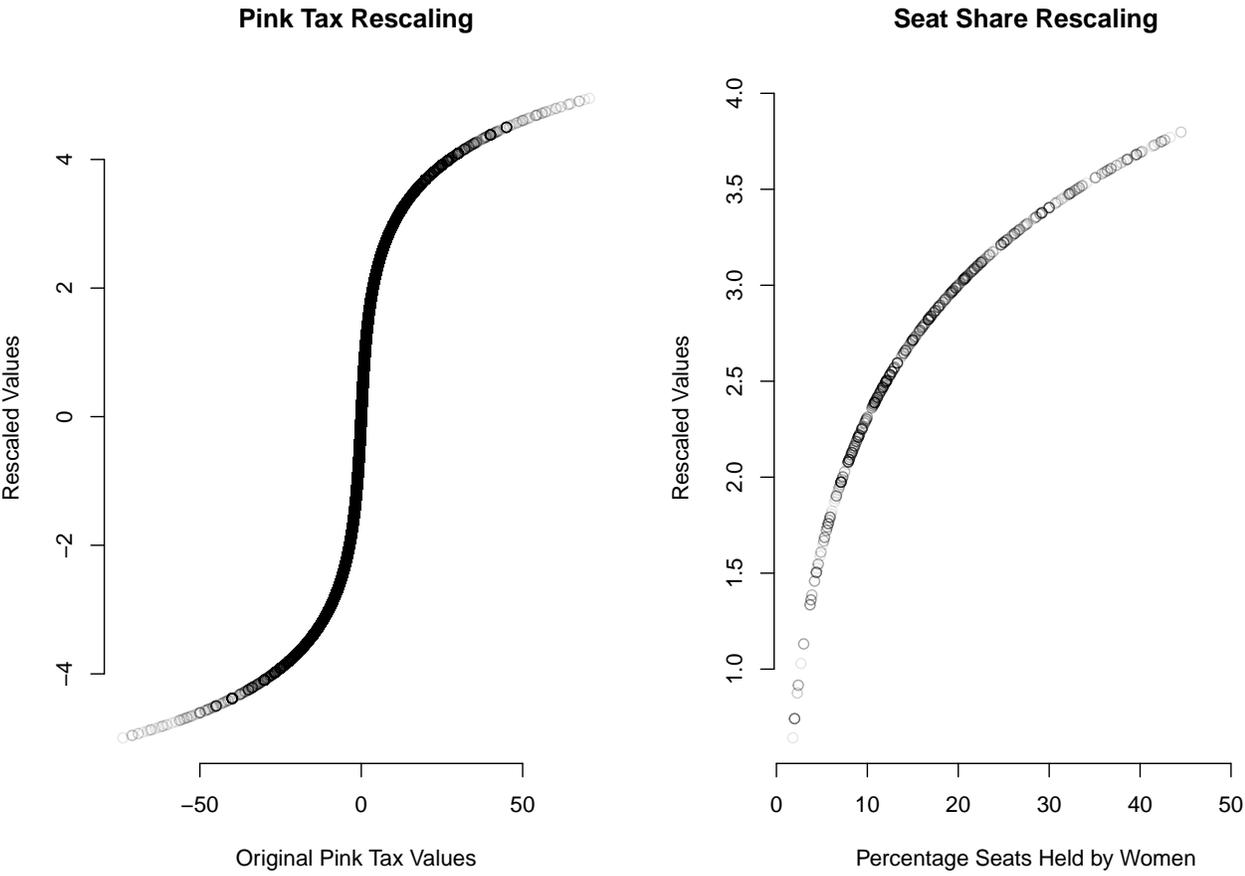


## 5 Variable scales and outlier sensitivity

The table of descriptive statistics in the main text shows that the dependent variable has some extreme values. These extreme values tend to come from taxes that are set by some scale that is not relative to real cost. This is typically a flat dollar amount (e.g., a \$1.00 flat fee, rather than 5% of the wholesale import price). When we estimate the effect of women’s representation on the pink tax, these extreme values give inordinate weight to a handful of outlying observations. In Figure 3 and Table 5, we show how rescaling the tax discrepancies changes the shape of the dependent variable and central model results.

We also show how logging the percentage of legislative seats held by women changes the focal results. As noted in the main text, we believe that the logged share of seats controlled by women is a better match to our theoretical argument than the variable in its raw form. We posit that import tax penalties are introduced, and persist, in the absence of women legislators because no one who is affected by the policy is present to notice these inequities and prevent their adoption/advocate for their removal. Thus, the shift from no women to one woman is arguably the most important for identifying the policy problem and moving towards a solution. Each time we add a woman to the legislature, we increase the probability that the problem is brought to the attention of someone who is affected. If merely noticing the problem is a necessary condition for correcting it (and we certainly believe that it is), then the inclusion of each additional woman increases the probability of correction. This increase, however, is slightly less than the woman who preceded her. That is, if there is a fixed amount of legislative work to be done, and we assume that it is evenly divided between equally capable workers, then the reduction of time needed to complete the task falls monotonically with the addition of workers, but at a declining rate. This implies a log (or similar) function on the independent variable. And, indeed, the logged form of the independent variable yields better model fit (both in terms of prediction and efficiency) than the variable in its raw form, as our theoretical rationale would suggest. This approach is consistent with [Whitford, Wilkins and Ball \(2007\)](#) and [Mechkova and Carlitz \(2019\)](#).

FIGURE 3 Variable Transformations



Below, the column header gives the format of the dependent variable, where “original” refers to the raw form of the pink tax estimates and “IHS” refers to the DV in its inverse hyperbolic sine rescaled form. In the final column, we give the results of a non-parametric bootstrap exercise to show that the central conclusions are robust to random resampling. In sum, this exercise shows that the central results are not driven by outlying observations or variable scaling.

**Table 5 Comparing original and rescaled DV and IV values**

	Original	IHS	Original	IHS	IHS Boot
Seat share women	-.025** (.010)	-.0025** (.001)			
Log seat share women			-.34*** (.119)	-.044*** (.012)	-.044*** (.013)
GDP growth	-.016 (.015)	-.00032 (.001)	-.015 (.015)	-.00020 (.001)	-.00020 (.001)
GDP per capita	6.00** (2.428)	3.75*** (.671)	3.99 (2.891)	3.70*** (.622)	3.70*** (.625)
Economic complexity	.011 (.093)	-.036*** (.012)	.037 (.101)	-.035*** (.012)	-.035*** (.012)
Women’s labor participation	-.039* (.021)	-.0013* (.001)	-.038* (.020)	-.0012* (.001)	-.0012 (.001)
Constant	2.61* (1.342)	.053 (.039)	3.05** (1.465)	.12*** (.047)	.12** (.052)
$R^2$	0.0004	0.0015	0.0004	0.0016	0.0016
Number Obs.	73954	73954	73954	73954	73954

*Note:* \*p<0.1; \*\*p<0.05; \*\*\*p<0.01

## 6 Hierarchical models

An anonymous reviewer asked that we account for both country and country-product perturbations simultaneously. In the main text we do this by presenting models with country fixed effects, constraining the variance informing parameter estimate to within-country variation, and clustering standard errors on country-products. Here, we take several other approaches.

First, clustering by country, or by country and product pair, increases our standard errors (as is to be expected). In these models, the results are no longer statistically significant at the conventional thresholds. We report this in columns 1 (clustering by country) and 2 (two-way clustering by country and product pair) of Table 6. The  $p$ -values in these models are just above 10% in a two-tailed test. These non-significant results return to statistical significance with small modifications in the model specification, such as adding control variables, removing the smallest countries from the sample, removing New Zealand—which until the early 2000s had a relatively large pink tax—from the sample, or including a New Zealand dummy. Of course, these are all ad hoc modifications and we do not advocate for them. But, the dip in statistical significance is quite sensitive to arbitrary choices. Moreover, the parametric approaches to clustering we discuss below also yield statistically significant estimates.

Second, we model these factors with an error-components (or, hierarchical multi-level) model that allows for clustering through random intercepts at the level of countries (column 3) or at the level of countries and product pairs (column 4). The results are very similar when defining these at the level of countries and country-product pairs. The effect size for women’s seat shares is also nearly equivalent to the pooled model presented in the main text. In column 5, we estimate a random effects model with country averages of the independent variables added (see, e.g, [Mundlak 1978](#); [Bell and Jones 2015](#)). In column 6, we include fixed effects for countries and product-pairs (the main text provides a model with just country fixed effects). Again, our main result holds.

Third, as perhaps the most extreme way to address the clustering of our data, we simply collapse the data set into one observation per country. The results, presented in column 7 of Table 6, indicate that the negative association between seat shares and the pink tax remains in this sample and retains its statistical significance.

Table 6 Accounting for clustered data

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	cluster	cluster	RE	RE	Mundlak-RE	FE	Collapse
	country	country	country	country	country	country	country
		& product		& product		& product	
Log seat share women	-.044 (.028)	-.044 (.028)	-.035*** (.012)	-.035*** (.010)	-.033*** (.012)	-.034*** (.010)	-.31** (.153)
GDP growth	-.00020 (.002)	-.00020 (.002)	.00010 (.001)	.00028 (.001)	.00031 (.001)	.00015 (.001)	.055 (.046)
GDP per capita	3.70** (1.571)	3.70** (1.559)	.25 (.663)	.075 (.615)	-.12 (.982)	-.099 (.629)	17.6** (7.195)
Economic complexity	-.035 (.032)	-.035 (.032)	-.0039 (.019)	.0048 (.018)	.010 (.026)	-.0016 (.025)	-.20* (.119)
Women's labor participation	-.0012 (.001)	-.0012 (.001)	-.0017 (.001)	-.0019 (.001)	-.0034 (.002)	-.0037* (.002)	-.011 (.009)
Constant	.12 (.101)	.12 (.101)	.14* (.076)	.14** (.073)	.14*** (.052)	.10 (.105)	1.07 (.682)
Number Obs.	73954	73954	73954	73954	73954	73954	67

## 7 European Union

An anonymous reviewer inquired about adding the European Union to the sample. Tables 7 and 8 replicate Table 1 from the main paper when adding the European Union as a single entity. We present two sets of results, using (i) the average seat share of women in the national parliaments of EU members, and (ii) the seat share of women in the EU parliament. For the political variables in Model 3, we use the average across EU member states. The results are robust to including this case.

**Table 7 Including EU, using the average seat share of EU members**

	(1) No controls	(2) Basic controls	(3) Political variables	(4) Tariff dispersion	(5) Demand & FE	(6) Oil wealth
Log seat share women	-.013*** (.005)	-.044*** (.012)	-.048*** (.012)	-.048*** (.013)	-.047*** (.014)	-.042*** (.012)
GDP growth		-.00013 (.001)	-.00011 (.001)	-.00012 (.001)	.000054 (.001)	-.00014 (.001)
GDP per capita		3.62*** (.616)	2.89*** (.655)	3.71*** (.623)	4.42*** (.678)	3.72*** (.622)
Economic complexity		-.033*** (.011)	-.042*** (.014)	-.029** (.012)	-.051*** (.014)	-.036*** (.011)
Women's labor participation		-.0012* (.001)	-.00096 (.001)	-.0017** (.001)	-.0015* (.001)	-.0011 (.001)
Presidential system			-.064*** (.024)			
Left executive			.053*** (.014)			
Proportional representation			-.0054 (.026)			
Tariff dispersion				-.0052*** (.001)		
Difference elasticity					.026 (.019)	
Oil wealth						-.0037** (.002)
Constant	.023** (.010)	.12*** (.047)	.15*** (.049)	.20*** (.054)	-.063 (.115)	.12** (.047)
Number Obs.	105269	75556	71826	67567	49358	75556

**Table 8 Including EU, using the seat shares in the EU parliament**

	(1) No controls	(2) Basic controls	(3) Political variables	(4) Tariff dispersion	(5) Demand & FE	(6) Oil wealth
Log seat share women	-.013*** (.005)	-.043*** (.012)	-.048*** (.012)	-.048*** (.013)	-.047*** (.014)	-.042*** (.012)
GDP growth		-.00015 (.001)	-.00011 (.001)	-.00014 (.001)	.000054 (.001)	-.00015 (.001)
GDP per capita		3.62*** (.617)	2.89*** (.655)	3.72*** (.624)	4.42*** (.678)	3.73*** (.623)
Economic complexity		-.033*** (.011)	-.042*** (.014)	-.028** (.012)	-.051*** (.014)	-.035*** (.011)
Women's labor participation		-.0012* (.001)	-.00096 (.001)	-.0017** (.001)	-.0015* (.001)	-.0012 (.001)
Presidential system			-.064*** (.024)			
Left executive			.053*** (.014)			
Proportional representation			-.0054 (.026)			
Tariff dispersion				-.0053*** (.001)		
Difference elasticity					.026 (.019)	
Oil wealth						-.0037** (.002)
Constant	.023** (.010)	.12*** (.047)	.15*** (.049)	.20*** (.053)	-.063 (.115)	.12** (.047)
Number Obs.	105269	75556	71826	67567	49358	75556

## 8 Foreign direct investment

An anonymous reviewer suggested that we should include a control variable for foreign direct investment. Table 9 presents the results when including (logged) net FDI inflows and (logged) FDI stocks in a country. While the presence of multinationals and global supply chains may be correlated with lower average tariff rates and improved labor standards, the results indicate that the presence of foreign multinationals has no significant effect on the discrepancy in tariff rates between men's and women's products. Similar results are found when including only foreign direct investment originating from individual countries, such as the U.S.

**Table 9 Foreign direct investment**

	FDI inflows	FDI stocks
Log seat share women	-.043*** (.013)	-.044*** (.013)
GDP growth	-.00017 (.001)	-.00019 (.001)
GDP per capita	3.72*** (.626)	3.72*** (.624)
Economic complexity	-.035*** (.012)	-.035*** (.012)
Women's labor participation	-.0012* (.001)	-.0012* (.001)
Logged FDI inflows	-.0050 (.016)	
Logged FDI stock		-.0037 (.012)
Constant	.16 (.118)	.15* (.088)
Number Obs.	73798	73876

## 9 Women in the executive

An anonymous reviewer asked us to address the possibility that women in the executive are, if not more important than women in the parliament, then at least salient to the setting of import tax rates or gender equitable policy more generally. We acknowledge that departmental ministers enjoy positive agenda influence, particularly in parliamentary democracies. At the same time, and as we note in the main text, there are three central reasons to focus on the legislature: 1) ministers are ultimately accountable to legislatures; 2) tariffs are a fuzzy competency, often shared by several departments, including, but not limited to agriculture, business and economics, finance, foreign affairs, interior, and the chief executive — this makes choosing the relevant minister impossible in some cases and onerous in all — and; 3) share of women in parliament is the “industry standard” measure of gender representation and thus allows for comparability to previous research.

That said, we do of course believe that ministerial gender is important and we want to evaluate whether it confounds our central finding. To this end, we have integrated the best data on ministerial gender available to date. To supplement their analyses of women defense ministers, [Barnes and O’Brien \(2018\)](#) collected data on the gender of foreign affairs ministers, finance ministers, and chief executives. These data cover about 3/4 of our sample. Below, we replicate our main text models with the addition of binary variables indicating a woman foreign minister, a woman finance minister, and a woman chief executive. We note that Barnes and O’Brien find that the appointment of women to all of these posts is principally a function of women’s share of the parliament and, as a result, these three covariates are highly (positively) correlated with women’s seat share, as well as with one another. Results are in [Table 10](#).

**Table 10 Accounting for women’s presence in cabinets**

	Baseline	Foreign	Finance	Chief	All
Log seat share women	-.044*** (.012)	-.040*** (.014)	-.033** (.014)	-.042*** (.014)	-.034** (.014)
Woman Foreign Minister		-.011 (.018)			-.0060 (.018)
Woman Finance Minister			-.064*** (.019)		-.066*** (.019)
Woman Chief Executive				.054** (.026)	.058** (.026)
GDP growth	-.00020 (.001)	-.00012 (.001)	.00032 (.001)	-.00032 (.001)	.00010 (.001)
GDP per capita	3.70*** (.622)	5.61*** (.791)	5.54*** (.781)	5.38*** (.799)	5.30*** (.787)
Economic complexity	-.035*** (.012)	-.071*** (.013)	-.075*** (.013)	-.069*** (.013)	-.071*** (.013)
Women’s labor participation	-.0012* (.001)	-.0012* (.001)	-.0014** (.001)	-.00084 (.001)	-.0010 (.001)
Constant	.12*** (.047)	.11** (.048)	.11** (.046)	.083* (.048)	.087* (.050)
Number Obs.	73954	57129	57129	57129	57129

In each of the models, presented in Table 10, the estimate on the seat share variable remains stable and robust. Even when accounting for the presence of a woman chief executive, and women finance and foreign affairs ministers, women's presence in legislatures is associated with more equitable gender import tariff rates.

The results for the cabinet measures are also intriguing. As expected, the presence of a woman finance minister is negatively correlated with discriminatory import taxes. Women's inclusion in the foreign affairs post has no relationship (positive or negative) with the pink tax. Finally, the presence of a woman chief executive is positively correlated with discriminatory import taxes. While perhaps initially surprising, this last finding is consistent with existing research. In their review of the scholarship, [O'Brien and Reyes-Housholder \(2020\)](#) note that as "compared to female legislators, female chief executives seem to pursue women-friendly and gender equality legislation far less, and their efforts seem to vary even more widely" (261).

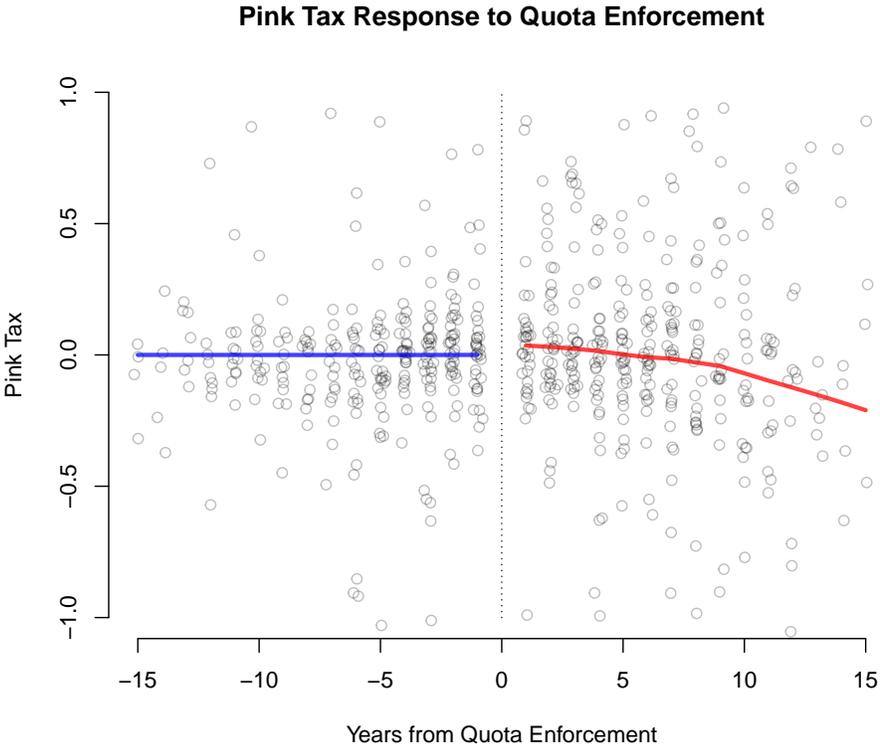
## 10 Quota effects

In the main text of the paper, we present the results of a difference-in-differences analysis of the implementation of statutory gender quotas for legislative representation. That analysis shows that implementing gender quotas reduces discriminatory import burdens on women, even when we constrain the data only to quota-adopting countries. This suggests that it is the implementation of the policy — actually electing more women to parliament — that drives the difference in taxation, rather than a general preference for gender equity (which would be correlated with the choice to elect greater numbers of women to parliament and/or adopt gender quotas).

Here, we present a more detailed analysis of quotas' effects on the pink tax. Specifically, we want to demonstrate that the decision to implement a quota is insufficient to reduce the pink tax; rather, the quota must be effective in increasing the number of women in parliament to decrease import tax penalties on women. Our first step is to simply plot the raw observed data on pink tax rates for all countries with quotas over the time to/from quota enforcement. Note that enforcement is not adoption — countries pass these policies at one time point and they come into effect at a future time point (typically the next election). The mean in our sample is about 2 years later. Observing how pink taxes change over time allows us to assess whether quota *enforcement* is necessary for change, or merely quota adoption. We can thus differentiate the impact of electing more women to parliament from the effects of preferences for gender equality that may lead to both quotas and reductions in pink taxes.

The raw (and LOWESS) relationship between quota enforcement and pink taxes is given in Figure 4. Note that the relationship between pink taxes and the counter is flat counting down to the zero-point, but negative directly thereafter — we observe no changes in pink tax rates before enforcement, even though the decision to implement the quota happens, on average, two years prior to enforcement. This also suggests that the broader effects of quotas (not simply on the outliers) are distributed over time. That is, we do not observe that countries simply choose a quota, increase the proportion of women in parliament, and erase discriminatory import tax policies over night. Rather, the ameliorating effects of increasing women's descriptive representation take several years to realize. Hence our decision to model the number of years since implementation rather than an indicator for the post-implementation period.

FIGURE 4 Effect of quota enforcement on pink tax over time



Next, we replicate difference-in-differences models from the main text, but consider the effect of choosing to adopt quotas by including the logged number of years since the policy has been *chosen* along with the count of years since the policy had been *enforced*. Note that, when both covariates are in the model the results must be interpreted jointly, as they are deterministically (though imperfectly) correlated. The results are given in Table 11 and show that enforcement, rather than adoption or other factors that are correlated with adoption, is key to driving down gendered import tax penalties.

**Table 11** Difference-in-differences analysis of quota adoption and enforcement effects on pink tax

	Model 1	Model 2	Model 3
Quota Adoption	-0.010 (0.010)		0.064*** (0.017)
Quota Enforcement		-0.041*** (0.011)	-0.093*** (0.018)
GDP growth	-0.0002 (0.002)	-0.0003 (0.002)	-0.0001 (0.002)
GDP per capita	0.428 (0.869)	-0.067 (0.866)	0.216 (0.870)
Women's labor participation	-0.002 (0.002)	-0.0003 (0.002)	-0.001 (0.002)
Economic complexity	-0.011 (0.027)	-0.006 (0.027)	-0.006 (0.027)
Constant	0.182* (0.104)	0.097 (0.103)	0.135 (0.104)
Country FE	✓	✓	✓
Year FE	✓	✓	✓
Observations	74,331	74,331	74,331

*Note:* \*p<0.1; \*\*p<0.05; \*\*\*p<0.01

At the suggestion of an anonymous reviewer, we replicate difference-in-differences models from the main text with the inclusion of our core set of control variables from main text Table 2. The central result holds in the presence of each of these controls.

**Table 12 Quota model from Main Text Table 3 — all controls**

	(1) No controls	(2) Basic controls	(3) Political controls	(4) Tariff dispersion	(5) Demand	(6) Oil wealth
Quota Implementation	-.041*** (.012)	-.040*** (.012)	-.036*** (.012)	-.029** (.013)	-.040*** (.014)	-.040*** (.012)
GDP growth		-.00026 (.001)	.00012 (.001)	-.00017 (.001)	-.0000075 (.001)	-.00026 (.001)
GDP per capita		-.037 (1.102)	-.33 (1.143)	.45 (1.136)	-.26 (1.149)	-.036 (1.103)
Economic complexity		-.0067 (.028)	-.0035 (.028)	-.016 (.036)	-.066** (.030)	-.0066 (.028)
Women's labor participation		-.00092 (.003)	-.0024 (.003)	-.0040 (.003)	-.0030 (.003)	-.00092 (.003)
Presidential system			-.31*** (.100)			
Left Executive			.021 (.014)			
Tariff dispersion				-.0054*** (.002)		
Difference elasticity					.018 (.014)	
Oil wealth						.000092 (.004)
Constant	.083*** (.027)	.13 (.120)	.21* (.126)	.28** (.138)	.20 (.139)	.13 (.120)
Year FEs	✓	✓	✓	✓	✓	✓
Country FEs	✓	✓	✓	✓	✓	✓
Number Obs.	73954	73954	71904	66039	49358	73954

Finally, we estimate the effects of “quota shocks” on pink tax rates. We note that Clayton and Zetterberg (2018) consider these changes to be “semi-exogenous” given the irregular distribution of their size and timing across cases. Like Clayton and Zetterberg, we find that these shocks affect policy, mainly by eliminating quite large penalties (i.e., our outliers). To show these effects, we estimate a series of within-unit models including an indicator for quota shocks in lieu of women’s seat share. The models vary in the degree to which the dependent variable is scaled to rein in outliers. The rescaling for columns 1-5 takes the form of  $sign(pink) \times pink^x$ , where  $pink$  corresponds to the raw value of the pink tax variable,  $sign(pink)$  indicates whether the raw value is positive or negative, and  $x$  is the scaling factor that we vary. The smaller the scaling factor, the larger the penalty on large values. This reduces the weight that outlying observations exert on the parameter estimates.

**Table 13 Analysis of quota shocks**

	Scaling factor ( $x$ )					IHS
	1	0.9	0.8	0.7	0.6	
Quota shock	-.42*	-.22*	-.13*	-.078*	-.052	-.026
	(.225)	(.116)	(.066)	(.043)	(.032)	(.024)
GDP growth	-.084	-.039	-.018	-.0079	-.0033	.00066
	(.053)	(.025)	(.012)	(.006)	(.003)	(.001)
GDP per capita	-30.4***	-17.6***	-10.7***	-6.76**	-4.39**	-2.21
	(11.364)	(6.443)	(4.081)	(2.890)	(2.233)	(1.685)
Economic complexity	1.35	.60	.25	.091	.017	-.039
	(.824)	(.394)	(.196)	(.106)	(.065)	(.039)
Women’s labor participation	.091	.041	.018	.0070	.0019	-.0019
	(.062)	(.030)	(.016)	(.009)	(.005)	(.003)
Constant	-3.75	-1.66	-.68	-.23	-.021	.13
	(2.685)	(1.333)	(.695)	(.391)	(.244)	(.136)
Country FEs	✓	✓	✓	✓	✓	✓
Number Obs.	55796	55796	55796	55796	55796	55796

The results show that as the scaling factor grows more extreme (closer to 0), the strength of the quota shock effect decreases. Substantively, this suggests that a sudden influx of women into the legislature is more effective at relieving exceptionally large penalties. In other words, outlying changes in the composition of parliament bear the most impact on outlying pink tax rates. This is an intuitive finding.

## 11 The pink tax in broader context

### 11.1 Public and elite knowledge of the “pink tax”

Import tax penalties on women’s goods are one component of a broader phenomenon: gender-based price discrimination. This policy issue is now widely discussed, so much so that it has entered common parlance as the “pink tax.” As [Jacobsen \(2018\)](#) notes, surveys and reports dating back to the early 1990s document the higher prices for consumer products and services marketed to women as compared to virtually identical

items aimed at male consumers. This pink tax can be attributed to “variations in the cost of materials, ingredients, *tariffs*, labor, and marketing,” as well as “discrimination based solely on gender” (Jacobsen 2018, 242).

The pink tax receives significant media attention—a Nexis Uni search reveals over 1,500 stories on this phenomenon in the past decade. And, though largely ignored by scholars, reports that focus specifically on gender differences in tariff rates on men’s and women’s apparel items have appeared in outlets from the *New York Times*<sup>1</sup> to *Women’s Wear Daily*.<sup>2</sup> In the last year alone, coverage of the topic has appeared in the *Wall Street Journal*,<sup>3</sup> *Consumer Reports*<sup>4</sup>, and *Bloomberg News*.<sup>5</sup> We have also identified policy/think tank reports that address the gender discrepancies in tariffs, including from the Centre for Economic Policy Research<sup>6</sup> and the Mosbacher Institute.<sup>7</sup> More generally, a number of international organizations—including the United Nations, World Bank, OECD, and WTO—have promoted efforts to examine trade policy through a gendered lens.

Beyond the popular press and think tanks, gender biased tariffs are a known issue to (at least some) policymakers. In the case of the United States, we have evidence that politicians have been aware of this problem since at least 1960. In that year, the Tariff Classification Study, which was prepared for the United States President, House Ways and Means Committee, and Senate Committee on Finance explicitly stated that “[t]hese [gender] distinctions are often difficult if not impossible to make and their economic justification is questionable.” As far back as 60 years ago, the United States Tariff Commission advanced a clear solution to this issue: setting a single rate for otherwise identical men’s and women’s apparel products.<sup>8</sup>

Even more notable are the reports compiled for political actors (including legislators) concerning gender differentials in import taxes. We highlight three recent examples below:

1. The 2018 explanatory report accompanying a Swiss government proposal to abolish import taxes on manufactured goods uses the pink tax as an explicit motivation for eliminating these tariffs.<sup>9</sup> Importantly, the report notes that “by lifting industrial tariffs the problem of unequal tariffs for women’s and men’s clothing, which has been criticized for years, is solved” (6). Here, we emphasize both the Swiss government’s assertion that this was a problem that had been known for years, and that women parliamentarians, including SP National Councilor Jacqueline Fehr, had publicly pushed for equity in import duties on men’s and women’s clothing.<sup>10</sup>
2. In 2018 the United States International Trade Commission produced a report, *Gender and Income Inequality in United States Tariff Burden*, which highlights the higher import duties placed on women’s apparel items.<sup>11</sup> This came after a 2016 report prepared by the Democratic party staff of the United States Congress Joint Economic Committee (JEC), *The Pink Tax: How Gender-Based Pricing Hurts Women’s Buying Power*.<sup>12</sup> This report identifies the higher tariff rates placed on women’s goods as the first possible explanation for the pink tax. Importantly, given our expectations concerning the

---

<sup>1</sup><https://www.nytimes.com/2007/04/28/business/28gender.html>

<sup>2</sup><https://wwd.com/business-news/financial/lawsuit-addresses-gender-related-tariff-rates-505310/>

<sup>3</sup><https://www.wsj.com/articles/new-tariffs-will-have-bigger-impact-on-womens-clothing-than-mens-11565688720>

<sup>4</sup><https://www.consumerreports.org/shopping/pink-tax-repeal-act-aims-to-make-pricing-fair-to-women/>

<sup>5</sup><https://www.bloomberg.com/news/articles/2019-08-22/trade-war-latest-trump-gender-tariffs-election-china-women>

<sup>6</sup><https://voxeu.org/article/us-tariffs-are-arbitrary-and-regressive-tax>

<sup>7</sup><https://bush.tamu.edu/mosbacher/takeaway/V6-3%20Tariff%20Discrimination%20Takeaway.pdf>

<sup>8</sup><https://heinonline.org/HOL/LandingPage?handle=hein.trade/tarclast0002&div=1&src=home>

<sup>9</sup>[https://www.admin.ch/ch/d/gg/pc/documents/3009/Aufhebung-Industriezoelle\\_Erl.-Bericht\\_de.pdf](https://www.admin.ch/ch/d/gg/pc/documents/3009/Aufhebung-Industriezoelle_Erl.-Bericht_de.pdf)

<sup>10</sup><https://amp.tagesanzeiger.ch/18222699>

<sup>11</sup>[https://usitc.gov/publications/332/working\\_papers/ggst\\_-\\_gender\\_and\\_income\\_inequality\\_in\\_tariffs.pdf](https://usitc.gov/publications/332/working_papers/ggst_-_gender_and_income_inequality_in_tariffs.pdf)

<sup>12</sup>[https://www.jec.senate.gov/public/\\_cache/files/8a42df04-8b6d-4949-b20b-6f40a326db9e/](https://www.jec.senate.gov/public/_cache/files/8a42df04-8b6d-4949-b20b-6f40a326db9e/)

[the-pink-tax---how-gender-based-pricing-hurts-women-s-buying-power.pdf](#)

effects of women’s descriptive representation, this report was prepared when Congresswoman Carolyn Maloney was the ranking House member on the JEC.

3. Gendered tariff rates are discussed in a 2019 report, *Trade and Gender Gaps: Can trade policy contribute to gender equal value chains?*<sup>13</sup> produced by the National Board of Trade (Sweden). This expert agency in trade policy provides analysis, reports and policy recommendations to the Swedish Government.

## 11.2 Women politicians’ efforts to eliminate pink taxes

A large body of literature suggests that women representatives are more likely than their male colleagues to advocate for women in the electorate. The gender and politics literature demonstrates, for example, that women in both the Global North and South are more likely than men to introduce and cosponsor bills addressing feminist and gendered interests (Barnes 2016; Celis 2006; Franceschet and Piscopo 2008; Schwindt-Bayer 2010; Swers 2005) and intervene more than men during plenary and committee debates on policy areas of importance to women (Catalano 2009; Childs 2002; Clayton, Josefsson and Wang 2017; Osborn and Mendez 2010; Pearson and Dancey 2011; Piscopo 2011; Xydias 2007).

Though political science scholarship on the pink tax is limited, the work that does examine this phenomenon points to the efforts of women in legislatures. Childs and Withey (2006) found that it was the actions of backbench women representatives that led the British Government to reduce value added tax on sanitary products. In her book on the topic, which contains case studies from a number of countries, Yazıcıoğlu (2018) cites the apathy of male legislators—who constitute the majority of lawmakers—as the main obstacle to eliminating gender-based taxation (78).

Consistent with this literature, there are examples of women legislators directly addressing import taxes. The previous section notes that in 2018 the Swiss government cited the pink tax as a motivation for eliminating import taxes on manufactured goods. Women parliamentarians, including SP National Councilor Jacqueline Fehr, had publicly pushed for equity in import duties on men’s and women’s clothing.<sup>14</sup> In that section, we also point to a 2016 report identifying the higher tariff rates placed on women’s good as the first possible explanation for the pink tax in the U.S.. This report, *The Pink Tax: How Gender-Based Pricing Hurts Women’s Buying Power*,<sup>15</sup> was prepared by the Democratic party staff of the United States Congress Joint Economic Committee (JEC). Importantly, given our expectations concerning the effects of women’s descriptive representation, we reiterate that this report was prepared when Congresswoman Carolyn Maloney was the ranking House member on the JEC.

There are many other examples of women legislators advocating against pink taxes more generally. Congresswoman Jackie Speier has repeatedly introduced the Pink Tax Repeal Act in the U.S. House of Representatives, most recently in April 2019.<sup>16</sup> In Argentina in 2018, representative Monica Macha introduced Bill: 2214-D-2018 to “establish price equality across genders for consumer goods.”<sup>17</sup> A similar Senate bill sponsored by Carmen Lucila Crexell called for an “amendment to the Civil and Commercial code to include protection for consumers on the basis of gender.”<sup>18</sup> In the UK, Christine Jardine recently introduced her Gender-based Pricing (Prohibition) Bill.<sup>19</sup>

---

<sup>13</sup><https://www.kommerskollegium.se/globalassets/publikationer/rapporter/2020/trade-and-gender-gaps.pdf>

<sup>14</sup><https://amp.tagesanzeiger.ch/18222699>

<sup>15</sup>[https://www.jec.senate.gov/public/\\_cache/files/8a42df04-8b6d-4949-b20b-6f40a326db9e/the-pink-tax---how-gender-based-pricing-hurts-women-s-buying-power.pdf](https://www.jec.senate.gov/public/_cache/files/8a42df04-8b6d-4949-b20b-6f40a326db9e/the-pink-tax---how-gender-based-pricing-hurts-women-s-buying-power.pdf)

<sup>16</sup><https://speier.house.gov/2019/4/rep-speier-reed-reintroduce-pink-tax-repeal-act-end-gender-based>

<sup>17</sup><https://www.diputados.gov.ar/proyectos/proyecto.jsp?exp=2214-D-2018>

<sup>18</sup><http://www.senado.gov.ar/parlamentario/comisiones/verExp/675.18/S/PL>

<sup>19</sup><https://services.parliament.uk/Bills/2017-19/genderbasedpricingprohibition.html>

As well as these broader efforts, women legislators have been at the forefront of product-specific campaigns, particularly the elimination of taxes on feminine hygiene products. Beyond the British example highlighted by Childs and Withey (2006), in Germany a group of 17 women (and 5 men) proposed a reduction of the VAT on menstrual products from the global rate of 19% to the “everyday goods” rate of 7%.<sup>20</sup> Canadian MP Irene Mathyssen introduced legislation to end the sales tax on feminine hygiene products in 2015, following years of lobbying by other women MPs. Her efforts prompted Prime Minister Stephen Harper to include the tax exemptions in the subsequent budget. At the subnational level, Nevada’s decision to eliminate the state tax on feminine hygiene products has been attributed to gains in women’s descriptive representation in the state legislature.<sup>21</sup> Finally, in addition to gender-based taxation, women legislators have scrutinized gender equality in trade policy. For example, the European Parliament’s Committee on Women’s Rights and Gender Equality requested a study on gender equality in trade agreements, which was published in Nov. 2016.<sup>22</sup>

---

<sup>20</sup><http://dipbt.bundestag.de/doc/btp/19/19124.pdf>

<sup>21</sup><https://www.nytimes.com/2017/04/18/opinion/what-happens-when-women-legislate.html?searchResultPosition=5>

<sup>22</sup>[https://www.europarl.europa.eu/RegData/etudes/STUD/2016/571388/IPOL\\_STU\(2016\)571388\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2016/571388/IPOL_STU(2016)571388_EN.pdf)

## References

- Barnes, Tiffany D. 2016. *Gendering Legislative Behavior: Institutional Constraints and Collaboration*. New York: Cambridge University Press.
- Barnes, Tiffany D and Diana Z O'Brien. 2018. "Defending the Realm: The Appointment of Female Defense Ministers Worldwide." *American Journal of Political Science* 62(2):355–368.
- Bell, Andrew and Kelvyn Jones. 2015. "Explaining Fixed Effects: Random Effects Modeling of Time-Series Cross-Sectional and Panel Data." *Political Science Research and Methods* 3(1):133–153.
- Catalano, Ana. 2009. "Women Acting for Women? An Analysis of Gender and Debate Participation in the British House of Commons 2005–2007." *Politics & Gender* 5(1):45–68.
- Celis, Karen. 2006. "Substantive Representation of Women: The Representation of Women's Interests and the Impact of Descriptive Representation in the Belgian Parliament (1900–1979)." *Journal of Women, Politics and Policy* 28(2):85–114.
- Childs, Sarah. 2002. "Concepts of Representation and the Passage of the Sex Discrimination (Election Candidates) Bill." *Journal of Legislative Studies* 8(3):90–108.
- Childs, Sarah and Julie Withey. 2006. "The Substantive Representation of Women: The Case of the Reduction of VAT on Sanitary Products." *Parliamentary Affairs* 59(1):10–23.
- Clayton, Amanda, Cecilia Josefsson and Vibeke Wang. 2017. "Quotas and Women's Substantive Representation: Evidence from a Content Analysis of Ugandan Plenary Debates." *Politics & Gender* 13(2):276–304.
- Franceschet, Susan and Jennifer M. Piscopo. 2008. "Gender Quotas and Women's Substantive Representation: Lessons from Argentina." *Politics & Gender* 4(3):393–425.
- Jacobsen, Kenneth A. 2018. "Rolling Back the 'Pink Tax': Dim Prospects for Eliminating Gender-Based Price Discrimination in the Sale of Consumer Goods and Services." *California Western Law Review* 54(2):2.
- Mechkova, Valeriya and Ruth Carlitz. 2019. "Gendered Accountability: When and Why Do Women's Policy Priorities Get Implemented?" *V-Dem Working Paper* 88.
- Mundlak, Yair. 1978. "Pooling of Time Series and Cross-Section Data." *Econometrica* 46(1):69–85.
- O'Brien, Diana Z. and Catherine Reyes-Housholder. 2020. Women and Executive Politics. In *Oxford Handbook of Political Executives*, ed. Ludger Helms Juliet Kaarbo Rudy B. Andeweg, Robert Elgie and Ferdinand Müller-Rommel. Oxford: Oxford University Press pp. 251–72.
- Osborn, Tracy and Jeanette Morehouse Mendez. 2010. "Speaking as Women: Women and Floor Speeches in the Senate." *Journal of Women, Politics & Policy* 31(1):1–21.
- Pearson, Kathryn and Logan Dancey. 2011. "Speaking for the Underrepresented in the House of Representatives: Voicing Women's Interests in a Partisan Era." *Politics & Gender* 7(4):493–519.
- Piscopo, Jennifer M. 2011. "Rethinking Descriptive Representation: Rendering Women in Legislative Debates." *Parliamentary Affairs* 64(3):448–472.

- Schwindt-Bayer, Leslie A. 2010. *Political Power and Women's Representation in Latin America*. New York: Oxford University Press.
- Swers, Michele L. 2005. "Connecting Descriptive and Substantive Representation: An Analysis of Sex Differences in Cosponsorship Activity." *Legislative Studies Quarterly* 30(3):407–432.
- Whitford, Andrew B, Vicky M Wilkins and Mercedes G Ball. 2007. "Descriptive representation and policymaking authority: Evidence from women in cabinets and bureaucracies." *Governance* 20(4):559–580.
- Xydias, Christina V. 2007. "Inviting More Women to the Party: Gender Quotas and Women's Substantive Representation in Germany." *International Journal of Sociology* 37(4):52–66.
- Yazıcıoğlu, Alara Efsun. 2018. *Pink Tax and the Law: Discriminating Against Women Consumers*. Oxon: Routledge.