

DPS MUN 2025
JODHPUR CHAPTER VIII



Carpe Diem
Carpe Noctem

BACKGROUND GUIDE UNCSW

**ADDRESSING GENDER-BASED ECONOMIC
INEQUALITIES: A CRITICAL EVALUATION OF THE
PINK TAX AND ITS IMPACT ON WOMEN'S
FINANCIAL EQUALITY**

DPSMUN 2025

TABLE OF CONTENTS

LETTER FROM THE EXECUTIVE BOARD	3
HOW TO GO ABOUT RESEARCH FOR MODEL UN?	4
INTRODUCTION TO THE COUNCIL: UNCSW	6
INTRODUCTION TO THE AGENDA	7
Historical and Conceptual Context of the Pink Tax	8
	11
	19
LINKS FOR FURTHER RESEARCH	20



LETTER FROM THE EXECUTIVE BOARD

Dear Delegates,

It is an honor for us to be on the executive board of the United Nations Commission for the Status of Women at SPPS MUN 2025. We, as the executive board, expect a good level of research from all the council delegates. To facilitate this purpose, we have made this guide as descriptive as possible. When you go through this guide, you will notice certain aspects that need to be dealt with during the committee sessions.

The guide's introductory section consists of the commission's basics, the commission's methods of work, and certain facts and figures concerning the agenda. The guide then elaborates on the problems, ideologies, and prospective solutions concerning the incorporation of women in the armed forces. This guide does not emphasize the Peace-building Commission, because we leave it up to the delegates' creativity and prerogative to incorporate that into the matter. However, we suggest you go through the Capstone Doctrine to know the mandate and structures of peace-building forces.

In the end, all we would say is that we expect you to eagerly deliberate the agenda and enjoy the ambience of a great MUN.

Sincerely,

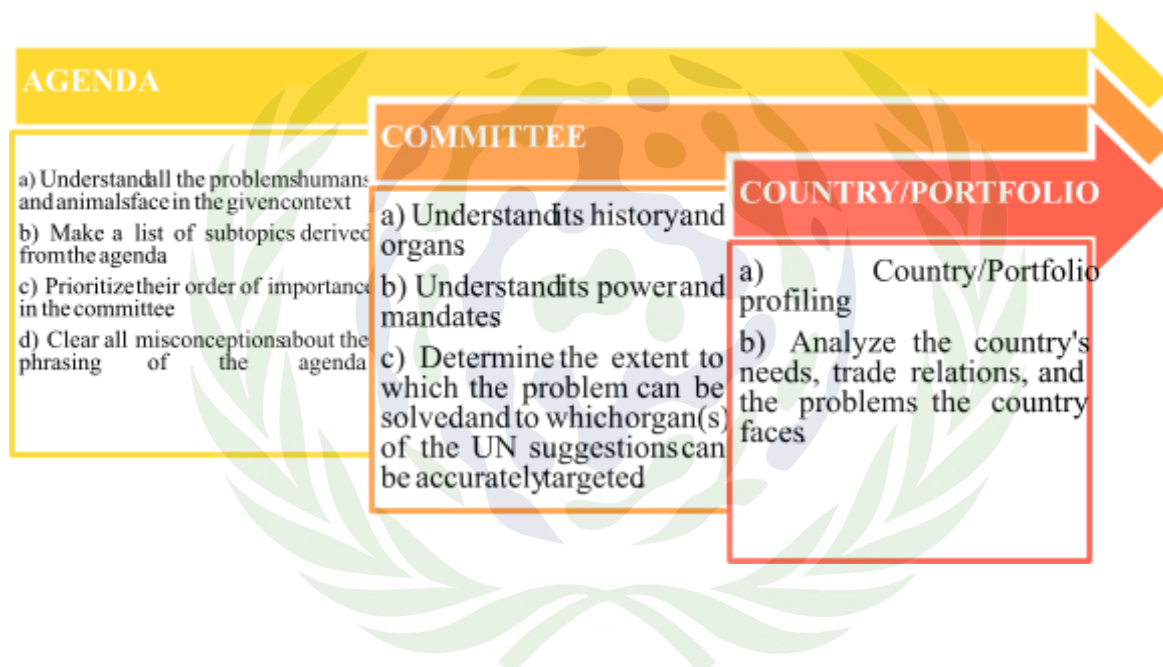
Executive Board

Muskan Prajapat

Chairperson (Muskaaann.p@gmail.com)

HOW TO GO ABOUT RESEARCH FOR MODEL UN?

There are three steps, broadly, that an ideal delegate will need to follow. These are illustrated below:



Research Techniques

Materials prepared by the EB are not meant to be a substitute for your research. Instead, they should provide a starting point, inspiring you to ask yourself questions about the issues. The best-prepared delegates take the provided materials as the beginning of their research and delve deeper into the topic areas. Beyond these materials are a host of information services, beginning with United Nations sources. UN resources often have compiled statistics, charts, and graphs, which you may find helpful in understanding the issues. Most UN document centers carry transcripts of UN meetings;

perhaps the best way to understand your country’s position is to see it iterated by its ambassador. Specific resources to investigate include:

- **UN Document Index:** This index for all UN documents comes in three different versions: UNDI (1950-1973), UNDEX (1970-1978), and UNDOC (1979-present). Depending on which of the three you are using, you will find a subject index, a country index, and an alphanumeric list of all documents published (this is useful because each committee has its unique alphanumeric prefix, and thus you can find all the documents put out by a committee during a particular year regardless of the specific topic).
- **UN Resolutions:** This series is valuable and easy to use. The index is cumulative from 1946, meaning you need only check the most current index to find all the resolutions on your topic that the UN has ever passed. The resolution voting records (in the front of the book) will indicate where your country and others stand on the issues.
- **Other UN Sources:** Additional relevant UN sources might depend on the topic.

Something to remember: You can also log on to YouTube and look at links simulating MUNs. Feel free to browse the internet and utilize YouTube, www.bestdelegate.com, and delegatepal.com as much as possible.

Speaking Techniques

A good speech balances strong content with effective delivery. Persuasion requires appealing to both emotion and logic. Grabbing and maintaining attention through confident speech and body language is key. What you say and how you say it are equally important for impact. **Sources Accepted**

Please consider the following points regarding the type of documents you might want to produce for the committee to substantiate your stand.

<u>Category</u>	<u>Sources</u>	<u>Examples/ Links</u>
	UN Reports	<u>UNHRC, UNGA</u>
	UN Affiliated Bodies	<u>IAEA, World Bank, IMF, ICRC</u>

Valid and Binding	Treaty Bodies	Antarctic Treaty, ICC
	Government Reports (Own Country Only)	US State Dept, Russia MOD, India MEA, Chi MOFA
	Permanent UN Reps	UN Member States Directory
	Multilateral Orgs	NATO, ASEAN, OPEC
Valid but Not Binding	Reputed News	Reuters
Not Valid (Use for Reference Only)	Recognized News/ NGO Reports	Amnesty International, The Guardian, etc.
Not Accepted (For Understanding Only)	Unverified Sources	Wikipedia, WikiLeaks, Blogs, Background Gu

INTRODUCTION TO THE COUNCIL: UNCSW

The Commission on the Status of Women (CSW) is the principal global intergovernmental body exclusively dedicated to promoting gender equality and women's empowerment. It is a functional commission of the Economic and Social Council (ECOSOC), established by Council resolution 11(II) of 21 June 1946.

The CSW is instrumental in promoting women's rights, documenting the reality of women's lives worldwide, and shaping global standards on gender equality and women's empowerment.

In 1996, ECOSOC, in resolution 1996/6, expanded the Commission's mandate and decided that it should take a leading role in monitoring and reviewing progress and problems in implementing the Beijing Declaration and Platform for Action and mainstreaming a gender perspective in UN activities.

During the Commission’s annual two-week session, representatives of UN Member States, civil society organizations, and UN entities gather at UN headquarters in New York. They discuss progress and gaps in the implementation of the 1995 Beijing Declaration and Platform for Action, the key global policy document on gender equality, and the 23rd special session of the General Assembly held in 2000 (Beijing+5), as well as emerging issues that affect gender equality and the empowerment of women. Member States agree on further actions to accelerate progress and promote women’s enjoyment of their political, economic, and social rights. The outcomes and recommendations of each session are forwarded to ECOSOC for follow-up.

INTRODUCTION TO THE AGENDA

The United Nations Commission on the Status of Women (UNCSW) serves as the principal global body dedicated to the promotion of gender equality and the empowerment of women. Among its pressing contemporary concerns is the persistence of economic inequities that disproportionately affect women. One of the most prominent and controversial manifestations of this inequity is the so-called “Pink Tax.” This term describes the systematic price discrimination against women in the marketplace, where goods and services marketed to women often cost more than similar or identical products targeted toward men. The Pink Tax is not an explicit tax legislated by governments, but rather an implicit economic burden perpetuated by pricing strategies, cultural stereotypes, and institutional structures.

This background guide critically examines the roots, mechanisms, and implications of the Pink Tax. It also explores its impact on women’s financial equality and highlights current debates, reforms, and international measures addressing the issue. The analysis will draw from economic data, consumer studies, UN reports, and legislative examples to provide delegates with a comprehensive foundation for negotiations at the UNCSW.

Historical and Conceptual Context of the Pink Tax

The Pink Tax, though a modern term, has deep roots in gendered marketing and societal expectations. Since the mid-20th century, industries such as personal care, clothing, and household products have adopted marketing practices that differentiate items based on gender. These practices were justified under the pretext of tailoring goods to specific consumer identities, but they gradually institutionalized systemic disparities.

Economic studies in the late 1990s and early 2000s began quantifying these disparities. In 1994, a study commissioned by the State of California revealed that women paid an annual average of approximately \$1,351 more than men for comparable goods and services, including dry cleaning, haircuts, and personal care products. Subsequent reports, such as the 2015 New York City Department of Consumer Affairs study, found that women paid up to 7% more on average for products ranging from children's toys to clothing and healthcare items. These findings underscore how economic inequities persist in seemingly neutral markets.

The term "Pink Tax" thus encapsulates broader issues of consumer exploitation, structural inequality, and gender bias in economic systems. It is critical to note that the Pink Tax not only affects women's financial agency but also exacerbates broader patterns of wealth disparity, wage gaps, and poverty feminization.

What is the "Pink Tax"?

"Pink Tax" refers to a pattern of **gender-based price discrepancies** in which women pay more than men for similar or essentially identical goods and services. This disparity emerges through three interrelated mechanisms:

1. Price Differentials on the Consumer Goods Market

- Products like razors, deodorants, children's clothing, or personal care items are marketed differently based on gendered branding, even when specifications (size, material, function) are the same.

- *Example:* Studies (e.g., NYC market basket audits) repeatedly find women's-branded versions priced significantly higher than men's equivalents or generic unisex items.

2. **Tax Design: VAT, GST, Excise**

- Essential items disproportionately consumed by women (e.g., menstrual products, personal care goods) are often taxed at standard consumption tax rates, unlike similar goods for men (e.g., lubricants or razors), creating indirect financial disparity.
- Gender-insensitive tax structures inadvertently contribute to systematic inequality in tax burdens.

3. **Market & Trade Distortion Effects**

- Distribution systems, tariff lines, and market segmentation strategies may increase prices on goods targeted at women, such as beauty products with specialty ingredients or imported items, even beyond tax implications.

B. Theoretical Underpinnings

1. **Gendered Markets & Consumer Behavior**

- Scholars argue prices reflect not only production costs but also market segmentation dynamics. Firms set higher prices in gender-segregated markets, exploiting differentiated willingness to pay under social norms and expectations.

2. **Gender Budgeting & Financial Equity Lens**

- Gender budgeting frameworks recognize that public finance systems (like taxation) significantly affect income distribution across genders. The Pink Tax highlights how even “neutral” tax instruments can perpetuate gender inequality.

3. **Measuring Gendered Price Discrimination**

- The concept aligns with **statistical discrimination** charging differential prices based on group classification, not productive costs.
- It can be tracked via **consumer price indexes disaggregated by gender**, or through systematic market surveys and audits.

Theoretical Foundations of Economic Inequity

From an economic perspective, the Pink Tax can be situated within the framework of price discrimination. Price discrimination occurs when producers charge different prices for the same good or service based on factors unrelated to cost. In this case, gender functions as the primary basis for differential pricing. Theories of consumer behavior suggest that women are targeted as “captive consumers” whose demand is influenced by cultural and social pressures regarding appearance, grooming, and identity.

From a feminist theoretical lens, the Pink Tax is an extension of patriarchal economic systems that commodify female identity while restricting financial autonomy. These perspectives argue that gender-based pricing reinforces stereotypes that women are less rational consumers or more willing to pay for aesthetic products, thus embedding discrimination into everyday commerce.

The intersectional feminist approach further notes that the Pink Tax does not impact all women equally. Women from low-income groups, marginalized racial or ethnic communities, and developing countries experience disproportionately higher burdens, as their disposable incomes are already limited. Therefore, the Pink Tax functions as both a gendered and a class-based inequity.

Global Case Studies and Evidence

United States

The Pink Tax has been extensively studied in the U.S., where state-level legislation has attempted to address discriminatory pricing. In 2020, California passed the **Gender Tax Repeal Act**, which prohibited businesses from charging different prices for goods or services based on gender unless justified by genuine cost differences. Other states have introduced similar bills, but implementation remains fragmented.

European Union

The European Union recognizes gender-based pricing as a form of consumer discrimination but has not yet adopted a uniform directive to prohibit it. Studies conducted by the European Parliament indicate that women in member states spend significantly more on health, hygiene, and lifestyle products, reinforcing systemic financial inequality. Some countries, like France and Spain, have launched public awareness campaigns, while others have proposed tax reforms, particularly reducing VAT on menstrual products (sometimes referred to as the “tampon tax”).

India

In India, the debate on the Pink Tax has been intertwined with discussions on menstrual hygiene products. For years, sanitary napkins were subjected to the Goods and Services Tax (GST) at 12%, sparking widespread protests. In 2018, the government exempted sanitary pads from GST, marking a significant step toward addressing gender-based economic inequities. However, other dimensions of the Pink Tax—such as higher pricing for personal care products and services—remain underexplored in the Indian policy landscape.

Latin America

Countries like Mexico and Argentina have seen grassroots feminist movements advocating for the elimination of the Pink Tax. In Mexico City, legislative debates in 2021 highlighted that personal care products for women were significantly more expensive than male equivalents. Activist campaigns continue to pressure governments for regulatory action.

Impact on Women’s Financial Equality

The Pink Tax exacerbates economic inequities by draining women’s disposable income. The cumulative impact can be profound:

- **Reduced Savings and Wealth Accumulation:** Paying more for everyday products and services diminishes women's ability to save, invest, and build long-term financial security.
- **Exacerbating the Gender Wage Gap:** Women already earn less on average due to structural wage disparities. The Pink Tax compounds this inequity by inflating expenditure levels.
- **Poverty Feminization:** Women-headed households, particularly in developing nations, face heightened financial pressures due to gender-based pricing.
- **Intergenerational Impact:** The financial strain on women directly impacts children's welfare, education, and opportunities, perpetuating cycles of inequality.

A 2018 analysis by the European Parliament concluded that eliminating gender-based pricing disparities could significantly reduce gender wealth gaps and foster more inclusive economic growth. This aligns with the Sustainable Development Goals (SDGs), particularly Goal 5 (Gender Equality) and Goal 10 (Reduced Inequalities).

International and UN-Level Measures

The UN has addressed the broader issue of gender-based economic inequities through multiple frameworks:

- **Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW):** Calls on states to eliminate discrimination in all spheres, including economic participation and access.
- **Beijing Platform for Action (1995):** Identifies “Women and the Economy” as a critical area of concern, urging governments to ensure equal access and fair treatment in markets.
- **Sustainable Development Goals (2015):** Particularly SDG 5 (Gender Equality) and SDG 10 (Reduced Inequalities), which implicitly include addressing practices like the Pink Tax.

At the 67th session of the UNCSW (2023), discussions on innovation, technology, and economic empowerment also highlighted the importance of removing hidden barriers such as gender-based consumer pricing. While no specific resolution on the Pink Tax has been passed, the issue has increasingly entered global feminist advocacy at the UN level.

Challenges in Eliminating the Pink Tax

Despite awareness, eliminating the Pink Tax faces several challenges:

1. **Corporate Resistance:** Businesses argue that pricing differences are based on design, production, or marketing costs.
2. **Regulatory Gaps:** Few countries have explicit laws against gender-based pricing, and enforcement remains weak.
3. **Consumer Awareness:** Many women are unaware of the Pink Tax and its cumulative financial impact.
4. **Intersectional Blind Spots:** Policies often fail to consider how the Pink Tax disproportionately affects marginalized groups.
5. **Market Globalization:** Multinational companies operating across different jurisdictions complicate the enforcement of uniform standards.

Recommendations for Policy and Reform

To effectively address the Pink Tax, governments and international organizations could consider the following measures:

- **Legislative Prohibitions:** Enact explicit bans on gender-based pricing, with penalties for violations.
- **Consumer Protection Frameworks:** Strengthen mechanisms to monitor discriminatory pricing practices.
- **Tax Reform:** Eliminate or reduce VAT and GST on essential women's products, especially menstrual hygiene items.

- **Public Awareness Campaigns:** Educate consumers on the existence and implications of the Pink Tax.
- **Corporate Accountability:** Encourage industries to adopt gender-neutral pricing strategies through voluntary codes of conduct and transparency reporting.
- **Data Collection and Research:** Support global research to quantify the Pink Tax's impact and identify sector-specific disparities.
- **Integration with SDGs:** Embed Pink Tax elimination into strategies for achieving SDG 5 and SDG 10.

Key Debates within the UNCSW

Delegates at the UNCSW will need to engage with the following debates:

1. Is the Pink Tax an issue of consumer rights or women's rights?
2. Should UNCSW advocate for global standards, or should this remain within the jurisdiction of individual states?
3. How can enforcement mechanisms be made effective in the absence of global regulatory authority?
4. What role should the private sector play in eliminating the Pink Tax?
5. How can solutions be designed to address both developed and developing countries' contexts?

UN Policy Framework & Mandates

A. CSW68 (2024) Agreed Conclusions and Financing Gender Equality

The sixty-eighth session of the Commission on the Status of Women (CSW68), held in March 2024, placed significant emphasis on **financing gender equality and the empowerment of women and girls**. The Agreed Conclusions specifically recognized that without addressing systemic economic inequities including discriminatory taxation, wage

gaps, and structural biases in access to credit gender equality cannot be fully realized. Importantly, the Commission called for:

- **Gender-responsive macroeconomic policies**, including reforms to taxation and public finance management.
- The elimination of “gender-differentiated consumption costs,” implicitly referring to mechanisms like the *Pink Tax*, which burden women disproportionately.
- Increased **public financing for gender equality** through budget mainstreaming, ensuring that states account for gender impacts in fiscal decisions.

The CSW also reinforced accountability mechanisms, urging states to report transparently on financing measures, and highlighted the role of both domestic resources and international development financing in closing gender gaps. This is significant because it elevates the issue of discriminatory pricing and taxation previously seen as consumer-level concerns into a global governance and policy conversation.

B. CEDAW Obligations—General Recommendations on Women and Poverty/Taxes

The **Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)**, adopted in 1979, serves as the global “Bill of Rights” for women. While the treaty text does not explicitly mention taxation, the CEDAW Committee has interpreted its provisions through **General Recommendations** that touch upon women’s economic rights.

- **General Recommendation No. 27 (Older Women)** and **No. 34 (Rural Women)** emphasize states’ obligations to address indirect forms of discrimination in fiscal policy, including pension schemes, access to social security, and tax exemptions.
- **General Recommendation No. 28** clarifies that discrimination under CEDAW includes both direct and indirect economic burdens; the *Pink Tax* can be understood as a form of *indirect discrimination*, since women are disproportionately impacted by higher pricing on necessities.
- The Committee has consistently held states accountable for not conducting **gender impact assessments** of economic and tax measures, linking fiscal policy to

substantive equality under Article 2 (obligation to eliminate discrimination) and Article 13 (economic and social benefits).

Thus, under CEDAW, states are obligated not only to avoid gender-discriminatory tax regimes but also to **proactively reform fiscal structures** that perpetuate inequity.

C. SDGs Intersection: SDG 5, SDG 1, SDG 10

The Sustainable Development Goals (SDGs) provide another normative framework:

- **SDG 5 (Gender Equality)** explicitly calls for the elimination of discriminatory practices and reforms to give women equal rights to economic resources. The persistence of the Pink Tax undermines SDG 5.
- **SDG 1 (No Poverty)** intersects here, since higher consumption costs disproportionately push women especially single mothers, informal workers, and marginalized groups closer to the poverty line.
- **SDG 10 (Reduced Inequalities)** requires governments to ensure that fiscal, wage, and social protection policies are equitable and inclusive. Discriminatory pricing undermines this target by institutionalizing inequity in markets.

The UN's 2023 SDG Progress Report even highlighted **gender-responsive budgeting and fiscal reform** as underutilized tools in achieving these goals. Therefore, integrating tax equity into the SDG framework is no longer optional; it is seen as essential to global development strategies.

D. UNECE/ECE Gender Budgeting Standards, IMF and World Bank Guidance

Beyond UN entities, international financial institutions and regional commissions have also advanced frameworks relevant to tackling the Pink Tax:

- The **United Nations Economic Commission for Europe (UNECE)** has pioneered **gender budgeting standards**, requiring member states to assess the gendered impact of fiscal policies. This includes the pricing of consumer goods and services where implicit gender discrimination may arise. These standards provide a

methodological framework for identifying and reforming Pink Tax-related disparities.

- The **IMF** has, since 2017, integrated **gender into fiscal policy surveillance**. In several country reports, the IMF has recommended tax reforms to remove structural barriers for women, such as unequal consumption taxes or insufficient childcare-related deductions.
- The **World Bank** has also launched **Gender Equality in Taxation** initiatives, supporting countries in identifying implicit gender biases in VAT, excise duties, and consumption-related costs. Their 2022 guidance note flagged gender-differentiated taxes and pricing as undermining women's labor force participation and financial security.

Together, these institutions are shifting the discourse: tax equity is no longer seen only as a **national budgetary matter**, but as a core issue in **human rights, development financing, and international economic governance**.

LINKS FOR FURTHER RESEARCH

1. [UN Charter](#)
2. [UN Peacekeeping Operations: Capstone Doctrine](#)
3. [Peacekeeping Operations Timeline](#)
4. [Women and Armed Conflict](#)
5. [CSW68 Agreed Conclusions \(2024\)](#)
6. [CEDAW General Recommendations Database](#)
7. [SDG 5: Gender Equality \(UN\)](#)
8. [UNECE Gender Budgeting Resources](#)
9. [IMF – Gender Equality and Fiscal Policy \(2022\)](#)
10. [World Bank Gender Strategy 2023–2027](#)