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Understanding Student Perceptions and Behavioral Responses to the Pink Tax: An Application of the Theory of Planned Behavior

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Abstract: This study investigates students' perceived awareness of the Pink Tax and their willingness to pay the associated Pink Premium, using the Theory of Planned Behavior (TPB) as the guiding theoretical framework. A total of 100 undergraduate and postgraduate students participated in the survey, which employed a standardized questionnaire. The study aimed to explore gender-based differences in willingness to pay, variations in awareness based on academic level, and the influence of TPB constructs—attitude, subjective norms, and perceived behavioral control—on willingness to pay. Independent samples t-tests revealed no statistically significant differences in willingness to pay between male and female students, nor in awareness levels between undergraduate and postgraduate participants. However, multiple regression analysis confirmed that all three TPB components significantly predicted willingness to pay, with perceived behavioral control emerging as the strongest predictor. These findings suggest that psychological and behavioral factors exert a greater influence than demographic variables in shaping students' responses to gender-based pricing. The study concludes with policy and educational recommendations aimed at enhancing consumer awareness and promoting gender equality, and calls for future research involving larger and more diverse samples.

Keywords: Pink Tax, Student Shoppers, Theory of Planned Behavior, Consumer Awareness

Type: Research paper

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1. Introduction

The Pink Tax refers to the insidious yet persistent phenomenon of gender-based price discrimination, wherein products and services marketed toward women—such as personal care items, apparel, and cosmetics—are systematically priced higher than comparable items targeted at men (Duesterhaus et al., 2011). While global discourse has focused primarily on the economic and legal implications of this issue, there is limited empirical research exploring consumer awareness and behavioral responses, particularly among university students in the Indian

context. This study employs the Theory of Planned Behavior (Ajzen, 1991) to examine students' attitudes, subjective norms, and perceived behavioral control in relation to their willingness to pay the so-called Pink Premium. It also investigates gender-specific differences in awareness and willingness to pay, as well as differences across academic levels (undergraduate vs. postgraduate). By integrating behavioral theory with gender-sensitive pricing practices, this research contributes to a more nuanced understanding of young adults' perceptions and responses to the Pink Tax, offering insights for education, marketing strategies, and gender-sensitive policy reforms.

2. Literature Review

Kunitake (2025) analyzes consumer awareness and the reputational risks associated with gender-specific discounts in Japan, using the 2024 case of a restaurant chain's women-only half-price promotion. The study found that such gendered pricing strategies can provoke public backlash and damage brand equity by disregarding principles of diversity and equity. The findings reflect shifting consumer sentiment in Japan, with increasing sensitivity to gender equality. The author calls for fair and inclusive marketing practices to safeguard brand reputation and align with evolving societal norms.

Biswas et al. (2024) explore perceptions of the Pink Tax among Indian men and women to identify prevailing gender-based attitudes. Using a structured questionnaire administered to a sample of 90 adults, the study found no significant gender differences in attitudes toward the Pink Tax but highlighted a general lack of awareness among the Indian public. The authors stress the need for enhanced consumer education and policy initiatives to reduce gender-based pricing discrimination in India.

Wishart (2024) provides a critical analysis of the enduring existence of the Pink Tax as a form of subtle yet widespread gendered economic discrimination. Using qualitative process tracing and case analysis, the study examines historical, economic, and sociocultural factors that contribute to gendered pricing. It finds that such disparities are not merely marketing tactics but are reinforced by social norms and inadequate legal regulation. Wishart advocates for a multi-pronged approach—combining consumer education, regulatory reform, and ethical business practices—to create a fairer marketplace. The study concludes that the Pink Tax represents not just a financial burden, but a structural injustice requiring both public and private intervention.

Mewara (2024) investigates the economic and social impacts of the Pink Tax on women, emphasizing how gendered pricing exacerbates financial disparities and influences consumer experiences. The study highlights that women often pay more for products that are functionally identical to those marketed to men, including personal care items and clothing. It argues that this pricing bias contributes to the gender wage gap by increasing women's cost of living. Mewara contends that this is not an isolated market inefficiency but a systemic issue driven by gender stereotypes and consumption patterns. The paper calls for greater public awareness, consumer advocacy, and effective policy reforms to combat this pervasive form of economic inequality.

Moshary et al. (2023) examine gender-based price differences in personal care products using data from 2015 to 2018 across product categories such as bar

soap, body wash, deodorant, hair color, shampoo, and shaving cream. The study found that women's products were, on average, 10.6% more expensive than men's. However, the price gap narrowed when product features and ingredients were altered, suggesting that differences are often due to product segmentation rather than outright discrimination. The authors propose that such cases represent second-degree price segmentation and challenge the traditional interpretation of the Pink Tax.

Chitturi (2023), in an undergraduate honors thesis, compares the taxation policies of Tennessee and Washington in the U.S. regarding gendered consumer goods, focusing on products used predominantly by women. The thesis traces the legislative history and socio-economic motivations behind Tennessee's continued imposition of sales and luxury taxes on feminine hygiene products, contrasting it with Washington's more progressive approach. The research concludes that Tennessee's policy reinforces outdated gender norms, while Washington's reforms point toward a more equitable tax framework. The study calls for broader national policy changes to address gender-based tax disparities and ensure economic justice.

Pritam (2022) provides a legal analysis of the Pink Tax in India, examining its determinants and socio-economic consequences. The study identifies cultural stereotypes and marketing strategies as key drivers of gendered pricing. It criticizes the inefficacy of existing legal frameworks and advocates for stricter legislative measures to enforce gender-neutral pricing. The author emphasizes the need for collective consumer awareness and organized resistance to dismantle the structural barriers that enable the Pink Tax to persist in India.

Barari et al. (2023) explore the broader socioeconomic impact of the Pink Tax, emphasizing how it disproportionately affects low-income women. The study reveals that the financial burden imposed by gender-based pricing forces women to make difficult trade-offs between essential goods and basic needs such as housing, healthcare, and nutrition. The authors argue that the Pink Tax perpetuates economic inequality and advocate for greater public awareness and policy action to eliminate this form of discriminatory pricing.

3. Research Design

3.1. Research Design and Sampling

This study adopts a quantitative, cross-sectional research design to examine the determinants influencing students' willingness to pay the Pink Premium. Specifically, it investigates gender-based differences, variations in awareness across academic levels, and the impact of psychological factors based on the Theory of Planned Behavior (TPB) (Ajzen, 1991). The target population includes undergraduate and postgraduate students enrolled in various academic programs across India. A convenience sampling technique was employed, resulting in a sample of 100 participants, selected based on accessibility and time constraints.

Data were collected using a standardized questionnaire that measured awareness of the Pink Tax, willingness to pay the Pink Premium, and the three TPB constructs: attitude, subjective norms, and perceived behavioral control. All responses were recorded using a 5-point Likert scale, ranging from strong disagreement to strong agreement.

To analyze the data, independent samples t-tests were conducted to explore gender-based differences in awareness and willingness to pay, as well as to examine differences in awareness levels between undergraduate and postgraduate students. In addition, a multiple linear regression analysis was performed to assess the predictive power of the TPB constructs—attitude, subjective norms, and perceived behavioral control—on willingness to pay.

3.2. Research Hypotheses

This study is guided by three hypotheses. First, it is hypothesized that there is a statistically significant difference between male and female students in terms of awareness of and willingness to pay the Pink Premium (H1). Second, the study posits a significant difference in awareness levels between undergraduate and postgraduate students (H2). Third, it is expected that students' attitudes, subjective norms, and perceived behavioral control significantly influence their willingness to pay the Pink Premium (H3).

4. Analysis and Interpretations

4.1. Gender Differences in Willingness to Pay the Pink Premium

An independent samples t-test was conducted to determine whether male and female students differed significantly in their willingness to pay for products priced with the Pink Premium. As shown in Table 1, Levene's Test for Equality of Variances was not significant ($F = 0.254$, $p = 0.62$), suggesting that the assumption of equal variances holds. The t-test ($t = -0.79$, $df = 98$, $p = 0.434$) indicated no statistically significant difference between genders. The mean difference (-0.09) and the 95% confidence interval [-0.32, 0.14] included zero, reaffirming the lack of significance. Thus, gender does not appear to influence willingness to pay the Pink Premium within the sampled population.

Table 1: Gender-wise T-test

		Levene's Test for Equality of Variances		**T-test for Equality of Means**						
		F	**Sig.**	**T**	**df**	**Sig. (2-tailed)**	**Mean Difference**	**Std. Error**	**95% level of significance**	
									Lower	**Upper**
Willingness to Buy	Equal variances assumed	0.25	0.62	-0.79	98	0.43	-0.09	0.12	-0.32	0.14
	Equal variances not assumed			-0.78	90	0.44	-0.09	0.12	-0.32	0.14

4.2. Awareness of Pink Tax Across Academic Levels

Table 2 reports the results of a second independent samples t-test, comparing awareness of the Pink Tax between undergraduate and postgraduate students.

Levene's Test (F = 3.045, p = 0.08) confirmed equal variance across groups. The t-test result (t = 1.05, df = 98, p = 0.297) showed no statistically significant difference in awareness levels between the two academic levels. The mean difference (0.15) and confidence interval [-0.13, 0.43] support the conclusion that awareness is consistent across educational stages.

Table 2: Academic level awareness T-test

		Levene's Test for Equality of Variances		T-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Awareness of Pink Tax	Equal variances assumed	3.045	0.08	1.05	98	0.297	0.14966	0.1426	-0.1333	0.4327
	Equal variances not assumed			1.055	92.97	0.294	0.14966	0.14182	-0.132	0.4313

4.3. Correlation Matrix

Pearson correlation coefficients (Table 3) revealed significant positive relationships between willingness to pay and each of the three Theory of Planned Behavior (TPB) constructs. Specifically, perceived behavioral control had the strongest correlation (r = 0.611, p < 0.01), followed by attitude (r = 0.421, p < 0.01) and subjective norms (r = 0.249, p < 0.05). These results suggest that students who feel a greater sense of control, hold positive attitudes, and are influenced by social norms are more likely to express willingness to pay the Pink Premium.

Table 3: Correlation Matrix

		Attitude	Subjective Norms	Perceived Behavioural Control	Willingness
Attitude	Pearson Correlation	1	-0.061	-0.067	.421**
	Sig. (2-tailed)		0.544	0.509	0
	N	100	100	100	100
Subjective Norms	Pearson Correlation	-0.061	1	-0.071	.249*
	Sig. (2-tailed)	0.544		0.485	0.012
	N	100	100	100	100
Perceived Behavioral Control	Pearson Correlation	-0.067	-0.071	1	.611**
	Sig. (2-tailed)	0.509	0.485		0
	N	100	100	100	100
	Pearson Correlation	.421**	.249*	.611**	1

Willingness	Sig. (2-tailed)	0	0.012	0	
	N	100	100	100	100

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

4.4. Regression Analysis: Predictors of Willingness to Pay

To further examine the impact of TPB variables on willingness to pay, a multiple regression analysis was performed (Table 4). The model was significant ($F = 72.253$, $p < 0.001$), with an R^2 of 0.693, indicating that approximately 69.3% of the variance in willingness to pay is explained by the three predictors: attitude, subjective norms, and perceived behavioral control. Table 5 presents the coefficients for each predictor. All variables were statistically significant ($p < 0.001$). Perceived behavioral control ($\beta = 0.667$) emerged as the most influential predictor, followed by attitude ($\beta = 0.486$) and subjective norms ($\beta = 0.326$). These findings support the central tenets of the TPB model in explaining consumer behavior in the context of gendered pricing.

Table 4: ANOVA summary

Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	22.566	3	7.522	72.253	.000
	Residual	9.994	96	0.104		
	Total	32.56	99			

Table 5: Regression coefficients

Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
		B	**Std. Error**	**Beta**		
1	(Constant)	0.137	0.204		0.673	0.502
	Attitude	0.367	0.043	0.486	8.548	0.000
	Subjective Norms	0.177	0.031	0.326	5.742	0.000
	Perceived Behavioral Control	0.393	0.033	0.667	11.73	0.000

Dependent Variable: Willingness

4.5. Model Summary and Interpretation

As summarized in Table 6, the regression model achieved a high R value (0.832), confirming a strong overall relationship between the TPB constructs and willingness to pay. The adjusted R^2 value of 0.683 further validates the robustness of the model when accounting for sample size. The low standard error of estimate (0.32265) indicates good predictive accuracy.

Taken together, these findings confirm that while demographic variables like gender and academic level do not significantly affect willingness to pay or awareness, psychological factors grounded in the Theory of Planned Behavior play

a substantial role. Perceived behavioral control, in particular, stands out as the strongest determinant of consumer response to the Pink Tax.

Table 6: Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.832	0.693	0.683	0.32265

Predictors: (Constant), Perceived Behavioral Control, Attitude, Subjective Norm

5. Conclusion

This study aimed to explore students' awareness of the Pink Tax and their willingness to pay the associated Pink Premium, using the Theory of Planned Behavior (TPB) as the guiding framework. The findings revealed no significant gender differences in either awareness or willingness to pay, suggesting that concerns regarding the Pink Tax transcend gender among students. However, the psychological determinants outlined in the TPB—attitude, subjective norms, and perceived behavioral control—all significantly influenced willingness to pay, with perceived behavioral control emerging as the strongest predictor. These results highlight the importance of equipping students with both information and decision-making autonomy to resist gendered pricing practices. Awareness was also identified as an important mediating factor, underscoring the potential value of targeted educational programs and consumer awareness campaigns. Based on these findings, policymakers and educators are encouraged to prioritize the promotion of awareness and consumer agency as strategies to mitigate the impact of the Pink Tax. Future research could broaden the sample across geographic regions, incorporate additional demographic variables such as income and cultural background, and assess the long-term effects of awareness on actual purchasing behavior related to gender-based pricing.

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