

The Pink Tax in Consumer Behavior for Personal Care Products

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Abstract

Pricing significantly influences consumer decisions, with variations often observed for similar products due to purchase timing, market segments, and Gender. This phenomenon, known as price discrimination, can raise ethical concerns, especially when it exacerbates inequalities. A notable example is the "pink tax," where products marketed towards women are priced higher. Despite legislative efforts like California's Gender Tax Repeal Act and similar measures in New York, gender-based pricing disparities persist, particularly in personal care products. This study explores consumer perceptions of pricing fairness in personal care products and the impact of the pink tax on purchasing decisions. The research employs a mixed-methods approach, combining surveys to gather quantitative data and semi-structured interviews for qualitative insights. The surveys measure public awareness and attitudes towards the pink tax, while in-depth interviews with women who frequently purchase personal care products provide an understanding of their experiences. The results are expected to reveal that consumers generally perceive the pink tax as unfair and exploitative, influencing their purchasing behaviour and attitudes towards gender-neutral products. This study will contribute to understanding gender-based pricing and its effects on consumer behaviour in Indonesia, offering insights for promoting fairer pricing practices.

Keywords: Consumer Behavior, Pink Tax, Personal Care, Price Discrimination

A. INTRODUCTION

In the competitive landscape where numerous brands and merchants vie for a place in consumers' daily lives and shopping carts, pricing emerges as a pivotal determinant in consumer decision-making. (Hoekstra and Leeftang, 2023) define price not only as the monetary cost of products or services but also as the value consumers exchange for perceived benefits. When presented with multiple options, consumers often rely on pricing as a key indicator of the value and reliability of their prospective purchases. Price variation for seemingly identical products is widespread within consumer markets. This practice, termed price discrimination, involves charging different prices for the same product based on variables such as the timing of purchase, market segmentation, age demographics, or, notably, the customer's Gender (Abdou, 2019). While certain forms of price discrimination are legally sanctioned and widely accepted, others raise ethical concerns, particularly when they reinforce existing inequalities or disproportionately target specific consumer groups.

One of the most prominent and observable forms of price discrimination is gender-based pricing, commonly referred to as the "pink tax." This term was coined to describe the phenomenon where products marketed towards women are often priced higher than those for men. Addressing this issue, legislative measures have been introduced in various regions. For instance, in response to mounting concerns, California Governor Pete Wilson enacted the Gender Tax Repeal Act, a law specifically aimed at curbing price discrimination. Following California's lead, New York implemented similar legislation in 1998, when former Mayor Rudy Giuliani signed a bill prohibiting retail businesses such as dry cleaners and hair salons from charging different prices based on Gender. Similar regulations are in place in Miami, where the Consumer Services Department of Dade County enforces a local ordinance prohibiting gender-based pricing discrimination. However, this ordinance does allow for price variations based on the time, complexity, or cost involved in providing a product or service as long as these factors justify the difference.

Assemblywoman Jackie Speier, a key advocate of the 1995 California Act, also introduced the Pink Tax Repeal Act nationally in 2016. Despite being reintroduced multiple times, the bill has repeatedly failed

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to pass. In a significant development, New York became the first state to abolish the pink tax on goods and services in 2020. The Pink Tax Repeal Act was reintroduced in the U.S. House in 2021, but it has yet to be voted on. Additionally, as of January 1, 2023, a new California law prohibits price discrimination for goods marketed toward a specific gender. The pink tax is particularly prevalent in personal care products, many designed and marketed based on gender-specific needs. Personal care products are defined as substances intended for application to the human body, including their components, whether applied by rubbing, pouring, sprinkling, or spraying, with the purpose of cleansing, beautifying, promoting health, enhancing attractiveness, or altering appearance (Bellen et al., 2020). (Ghazali et al., 2017) categorize personal care products into deodorants, toiletries, colour cosmetics, hair care, skincare, and oral hygiene products. Individuals across all ages, genders, ethnicities, and socioeconomic classes rely on these products to meet essential hygiene and health needs. These products are widely available in the health and beauty sections of drugstores, department stores, and supermarkets, with industry leaders such as L'Oréal, Unilever, Estée Lauder, Beiersdorf, and Procter & Gamble (P&G) driving the market's consistent growth. Statista forecasts that the global personal care market will reach a valuation of USD 282.80 billion by 2024. Indonesia, in particular, presents a significant growth opportunity for the personal care industry.

A comprehensive study conducted in 2015 by the New York City Department of Consumer Affairs (DCA) examined seven categories of personal care products—body wash, shaving cream, lotion, deodorant, shampoo, and conditioner (collectively referred to as "hair care")—and highlighted significant gender-based pricing disparities. The conversation surrounding the "cost of being a woman," especially personal care products, has gained traction on social media platforms such as X (formerly Twitter). Numerous tweets express frustration over the perceived pricing discrepancies between products marketed to women versus men. Several tweets garnered thousands of engagements and illustrated widespread encounters with personal care products marketed exclusively to women at higher prices. This collective sentiment among X users underscores the pervasive belief that women are unfairly burdened with higher costs for necessary products simply due to their Gender. Responses to these tweets often reflect the view that the pink tax perpetuates gender inequality and adds an undue economic burden on women.

As a result of the pink tax, women incur higher financial costs, which is an unacceptable reality. The situation is further exacerbated by income disparities between men and women, with men typically earning more on average (Thirumalai, 2022). This income gap gives men greater control over economic spending, limiting women's purchasing power and decision-making authority as they face higher product costs. Despite the inherent unfairness of the pink tax and the higher prices associated with women's products, many women continue to purchase these personal care items. This willingness to pay is often driven by the desire to express femininity through the products they use. (Deusterhaus et al., 2011) emphasize that women's purchasing decisions extend beyond mere functionality, particularly in choosing seemingly mundane items such as razors and deodorants. Gender-based marketing and segmentation heavily influence personal care products.

Given the evident disadvantages women face due to the pink tax and its widespread implementation in Indonesia, further research is urgently needed to raise awareness about gender-based pricing issues. As personal care products are essential daily necessities, this proposed study explores consumer perceptions of pricing fairness. Furthermore, the study will investigate how the pink tax affects consumer decision-making when selecting personal care items. By examining the factors influencing consumer choices and the impact of the pink tax on purchasing decisions, this research will provide valuable insights into gender-based pricing and its effects on consumer behaviour in the Indonesian market. Building on previous relevant research, a conceptual framework and variables have been developed from the literature review, which includes studies by (Hufnagel et al. 2022; Bello, 2021; Magnusson & Eriksson, 2020; Choi et al., 2023; Bhutto, 2019; Tilburg et al., 2015). This study employs a framework (Figure 1) comprising variables that determine consumer

perceptions of the fairness of the pink tax and its effect on actual purchasing behaviour concerning personal care products.

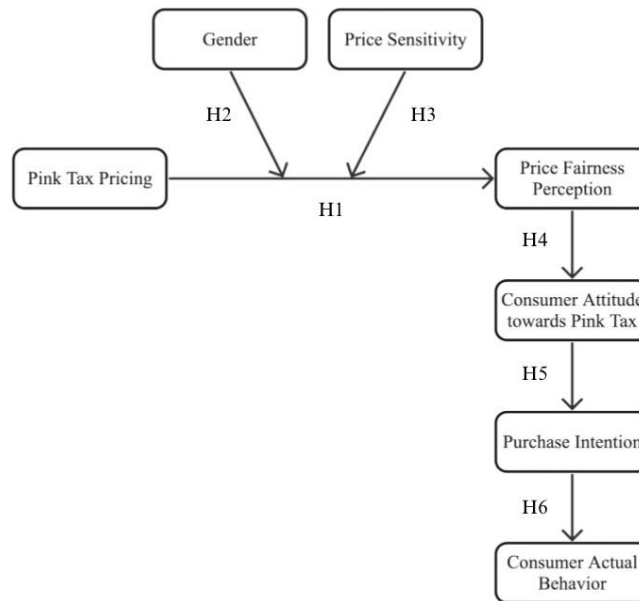


Figure 1. Conceptual Framework

Hypothesis:

H1: Pink tax pricing in personal care products negatively influences price fairness perception.

H2: Gender negatively moderates the relationship between pink tax pricing and price fairness for feminine compared to masculine.

H3: Price sensitivity negatively moderates the relationship between pink tax pricing and price fairness.

H4: The price fairness perception significantly influences consumers' attitudes.

H5: Consumers' attitudes have a significant effect on purchase intention.

H6: A strong positive relationship exists between purchase intention and actual purchase behaviour.

B. RESEARCH METHOD

(O'Sullivan et al., 2007) define research design as a concept with both broad and specific interpretations. It serves as a comprehensive framework that outlines the methodological approach of a study and details the plan to address research questions while maintaining alignment with the study's objectives. This research begins with a preliminary survey aimed at validating existing data and gauging public sentiment toward the pink tax, particularly among women. This is followed by an extensive literature review to deepen the understanding of the pink tax phenomenon and its implications, subsequently informing the development of hypotheses.

The research employs both quantitative and qualitative methodologies to ensure a thorough understanding of the pink tax phenomenon. The qualitative component involves semi-structured interviews designed to elicit detailed personal experiences, while the quantitative component relies on surveys to collect measurable and generalizable data regarding public awareness and attitudes toward the pink tax. Qualitative data is analyzed using open coding and triangulation techniques to ensure accuracy and validity. The semi-structured interviews are conducted with women who regularly purchase personal care products, selected through non-probability sampling methods.

For the quantitative analysis, descriptive statistics are used to summarize the data, and Partial Least Squares Structural Equation Modeling (PLS-SEM) is employed to analyze the data gathered from the questionnaires. This approach ensures that the research offers comprehensive insights into the pink tax phenomenon and its impact on consumer behaviour.

C. RESULTS AND ANALYSIS

Qualitative Approach Analysis: Interview Result

Pink Tax Pricing (Awareness)

According to the interviews, all respondents knew about the "pink tax." Some had a comprehensive understanding, while others had only basic information. Additionally, some interviewees recently discovered that the pink tax refers to the price difference between personal care products for men and women. This varying degree of knowledge reflects how consumers begin to acknowledge that price discrimination based on Gender exists.

"I've never noticed, however. I think I've seen facial washes that I've come across in supermarkets because they're usually positioned close together. Facial wash for girls is usually 40-50 thousand, but for guys, it can be 30 thousand." – H.Q.

"Once, I was entrusted by my boyfriend to buy Garnier face wash because I happened to use the same face wash but the one for girls. I realized there was a price difference. I've also seen shaving kits. The price is different." – H.N.

"At first, I didn't realize there was such a thing as a 'pink tax'. But, I discovered from my curiosity about the price difference between girls' and boys' products. From the journal I read, this is considered a discrimination tax." – D.E.s.

Pink Tax Pricing (Definition)

Despite the varying degrees of comprehension regarding the pink tax among the interviewees, they share a similar understanding of the concept. When asked to provide personal definitions of the pink tax, each interviewee could do so in their way.

"In my opinion, the pink tax is a product that is intended for girls as if there is a 'tax' that is more expensive. From a consumer's point of view, I think it's not worth it even though the products are not that different. Moreover, in Indonesia, products between boys and girls are already differentiated, for example Wardah and Kahf. It's different from Korean products, which I see have become unisex." – N.T.

"The phenomenon where girls and boys' products have different prices even though the type, function, and even the place of production can be the same and what is very unfortunate is that usually products for girls are priced more expensive. More cunningly, they usually have a brand message that makes people feel the price difference is reasonable. Even if you look again, the functions and benefits are the same." – A.L.

"I've read about it on Twitter. I know that products aimed at women are more expensive than those for men with the same quality, function, and benefits. Just from the name, 'pink tax' is usually associated with pink, which tends to be a girl's colour." – M.I.

Purchase Intention

The interviews show that most interviewees are willing to support gender equality by switching to unisex personal care products because they are more reasonably priced and affordable. However, this purchase intention does not extend to masculine personal care products. A few interviewees continue grudgingly paying more for feminine personal care products despite having negative emotions or attitudes towards the pink tax. This is due to factors such as brand loyalty, the efficacy of the products for their skin, and resistance to trying new products.

"I want to, as long as the product suits me, it's okay to switch products. I'm also indirectly normalizing the development of unisex products." – N.T.

"It's open as long as the ingredients meet my needs. For example, if the unisex product doesn't have the same ingredients as what I usually use, I won't switch." – MI.

"My concern in choosing items is more quality-wise so I'm open to switching to unisex products. But, I don't think I can do masculine products yet." – N.L.

Table 1. Summary Interview Result

Indicator	Description	Quotation	Listing Key Phrases
Pink Tax Pricing	The concept of the pink tax, described by (Mackenzie, 2019), represents an extra cost that women are obligated to pay daily by purchasing products or services that are considered "necessary" things to fit society's ideal of femininity. The strategic use of pink packaging and attributes to appeal to women is a common practice, as highlighted by (Small Business Trend, 2014), capitalizing on the colour's stigmatization of women to appeal to this demographic.	"In my opinion, pink tax is a product that is intended for girls as if there is a 'tax' that is more expensive. From a consumer's point of view, I think it's not worth it even though the products are not that different." - N.T. "The phenomenon where girls' and boys' products have different prices even though the type, function, and even the place of production can be the same and what is very unfortunate is that usually products for girls are priced more expensive." - A.L. "As far as I know, products aimed at women are more expensive than those for men with the same quality, function, and benefits." - MI.	<ul style="list-style-type: none"> • Feminine personal care products priced more expensive • Feminine personal products serve the same quality, function, and benefit as the masculine personal care products
Actual Purchase Behavior	According to (Liu et al., 2017), consumers' actual behaviour is determined by their attitude and impacts their decision to act; they also found that how people invest their time, energy, and money in consuming goods and services is known as actual behaviour.	"For unisex, as long as the quality is good and still practical, I will continue to purchase in the future." – H.Q. "I'm also exposed to gender-equality issues that increasingly influence my purchasing decisions. I avoid products that discriminate against either Gender as much as possible." – A.L.	<ul style="list-style-type: none"> • Will purchase unisex personal care products in the future, due to the price affordability. • Avoid personal care products that discriminate against certain genders.

Source: Research data, 2024

Structural Path Significance

After completing the reliability, validity, and collinearity tests, the next step involves conducting a bootstrap analysis. The researcher employed bootstrapping to build the structural model and to test the hypotheses by examining the statistical significance and magnitude of the path coefficients, as outlined by (Mohamed, 2018). Significance is determined by a T-value greater than 1.96. However, as shown in Table 2, two path coefficients do not meet this threshold: the T-value for "Gender x Pink Tax Pricing → Price Fairness" is 0.796, and for "Price Sensitivity x Pink Tax Pricing → Price Fairness," it is 1.51, both of which are below the required 1.96. Additionally, Table 2 presents the R² and Q² values for the model, further illustrating the predictive power and relevance of the constructs.

Table 2 The Result of Structural Path Significance

	Path Coefficient	T statistics (O/STDEV)	P values	R2	Q2
Pink Tax Pricing → Price Fairness	-0.213	2.751	0.006	0.590	0.527
Gender x Pink Tax Pricing → Price Fairness	-0.083	0.796	0.426		
Price Sensitivity x Pink Tax Pricing →	-0.167	1.51	0.131		

Source: Research data, 2024

The coefficient of determination (R^2) can exist within the range of $(-\infty, 1]$, following the mutual relationship between the prediction model and the ground truth (Chicco, 2021). (Hair et al., 2011; Hair et al., 2013) stated that R^2 values of 0.75, 0.50, or 0.25 for the endogenous latent variables are generally considered substantial, moderate, and weak, respectively. In this research, the R^2 value of Price Fairness is 0.590, indicating that the two variables explain 59% of the variance in Price Fairness. The relationship between Price Fairness and Consumer Attitude is characterized by an R^2 of 0.572, which explains 57.2% of the variance in Consumer Attitude. An R^2 value of 0.812 in the relationship between Consumer Attitude and Purchase Intention indicates that Consumer Attitude can account for 81.2% of the variance in Purchase Intention. Lastly, the R^2 of Actual Purchase Behavior is 0.767, indicating that Purchase Intention can account for 76.7% of the variance in Actual Purchase Behavior. To reduce redundant data points, the cross-validated redundancy (Q^2) method uses the inner structural and outer measurement models to predict them based on the path model's estimates (Shanmugapriya, 2015). The model has predictive relevance if the Q^2 exceeds zero (Garson, 2016). According to (Wong, 2013), the predictive relevance of an endogenous latent variable is determined by the exogenous construct of 0.35 (large), 0.15 (moderate), and 0.02 (low). The Q^2 of Price Fairness is 0.527, the Q^2 of Consumer Attitude is 0.649, the Q^2 of Purchase Intention is 0.594, and the Q^2 of Actual Purchase Behavior is 0.541. The following calculation determines the variable's Goodness of Fit (GoF). The Goodness of Fit (GoF) is a statistical model designed to validate the overall structural model by describing how it aligns with the observation (Olivares & Forero, 2009). To determine the GoF, the researcher multiplies the square root of R^2 by the average of Q^2 . According to (Purwanto, 2021), the GoF value can be interpreted as 0.1 (small GoF), 0.25 (moderate GoF), and 0.36 (high GoF). The calculation of GoF can be seen in Table 3 as follows:

Table 3 The Result of GoF

Variables	R2	Q2
Price Fairness	0.590	0.527
Consumer Attitude	0.572	0.649
Purchase Intention	0.812	0.594
Actual Purchase Behavior	0.767	0.541
GoF	0.629	

Source: Research data, 2024

Hypothesis Testing

The hypothesis testing results calculated with PLS using bootstrapping are explained in this section. Refer to Table 1. below for the complete results:

Table 4. The Result of Hypothesis Testing

Hypothesis	Structural Path	T Values	P Values	Result
H1	Pink Tax Pricing → Price Fairness	2.751	0.006	Accepted
H4	Price Fairness → Consumer Attitude	23.499	0	Accepted
H5	Consumer Attitude → Purchase Intention	67.983	0	Accepted
H6	Purchase Intention → Actual Purchase Behavior	53.846	0	Accepted

Source: Research data, 2024

H1: Pink tax pricing in personal care products negatively influences price fairness perception. In Hypothesis 1, it is assumed that pink tax pricing has a negative impact on price fairness. Hypothesis 1 has a T-value of 2.751, which exceeds the 1.96 threshold at the 5% (0.05) significance level. Consequently, the hypothesis is accepted, indicating that when consumers perceive pink tax pricing in personal care products, it negatively affects their perception of price fairness.

H4: The price fairness perception significantly influences consumers' attitudes. In Hypothesis 4, it is assumed that price fairness has a positive impact on consumers' attitudes. Hypothesis 4 has a T-value of 23.499, which exceeds the 1.96 threshold at the 5% (0.05) level of significance. Consequently, the hypothesis is accepted, indicating that consumers' perception of price fairness towards personal care products positively influences their attitudes.

H5: Consumers' attitudes have a significant effect on purchase intention. In Hypothesis 5, it is assumed that consumers' attitudes have a positive impact on purchase intention. Hypothesis 5 has a T-value of 67.983, which exceeds the 1.96 threshold at the 5% (0.05) level of significance. Consequently, the hypothesis is accepted, indicating that consumers' attitudes towards personal care products positively influence their purchase intention.

H6: There is a strong positive relationship between purchase intention and actual purchase behaviour. In Hypothesis 6, it is assumed that purchase intention has a positive impact on actual purchase behaviour. Hypothesis 6 has a T-value of 53.846, which exceeds the 1.96 threshold at the 5% (0.05) level of significance. Consequently, the hypothesis is accepted, indicating that consumers' purchase intention towards personal care products positively influences their actual purchase behaviour.

F Square Effect Size

The effect size is a metric that quantifies the impact of an effect, independent of sample size, allowing researchers to comprehend the practical implications of their research (Benitez, 2020). It provides a more comprehensive understanding of the real-world implications of the results beyond statistical significance. According to (Cohen, 1988), an F2 value of ≥ 0.02 indicates a small effect size, ≥ 0.15 indicates a moderate effect size, and ≥ 0.35 indicates a large effect size.

Table 5. The result of f Square Effect Size

	Consumer Attitude	Gender	Actual Purchase Behavior	Price Fairness	Purchase Intention	Pink Tax Pricing	Price Sensitivity
Consumer Attitude					13.222		
Gender				0.005			
Actual Purchase Behavior							
Price Fairness	2.164						
Purchase Intention			9.343				
Pink Tax Pricing				0.257			
Price Sensitivity				0.168			

Source: Research data, 2024

As seen in Table 3, gender-to-price fairness can be interpreted as having no substantial effect or a small effect size because the value of f square (f²) effect size is lower than 0.02. Meanwhile, price fairness to consumer attitude, purchase intention to actual purchase behaviour, and consumer attitude to purchase intention have a large effect size. Pink tax pricing to price fairness and price sensitivity to price fairness indicates moderate effect size because the value is greater than 0.15.

Moderation Result

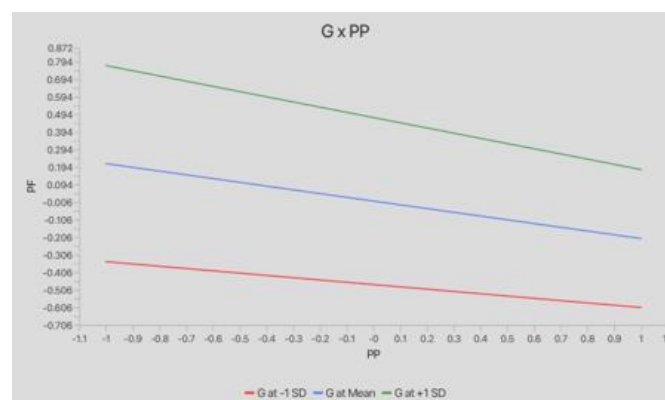


Figure 2. Structural Path Significance

Source: Research data, 2024

A moderating test is carried out to determine the impact of the relationship between the variables and moderating variables. According to Hypothesis 2, Gender has a negative impact on the relationship between pink tax pricing and price fairness, particularly for feminine traits compared to masculine ones. As a result of PLS-SEM analysis, the P-value of this hypothesis is 0.426. Furthermore, the T-value of this hypothesis is 0.796, which is below the 1.96 threshold at the 5% level of significance. Consequently, the hypothesis is rejected, suggesting that Gender has no significant influence on how the fairness of pink tax pricing is perceived. The result of the slope analysis on the moderating variable Gender can be seen in Figure 1. The red slope, which is below the standard deviation and steeper, indicates a more negative effect. The blue slope represents Gender at the mean, and the green slope represents Gender above the mean. It can be concluded that the more feminine the individual is (the red slope), the stronger the negative moderating effect on the relationship between pink tax pricing and price fairness.

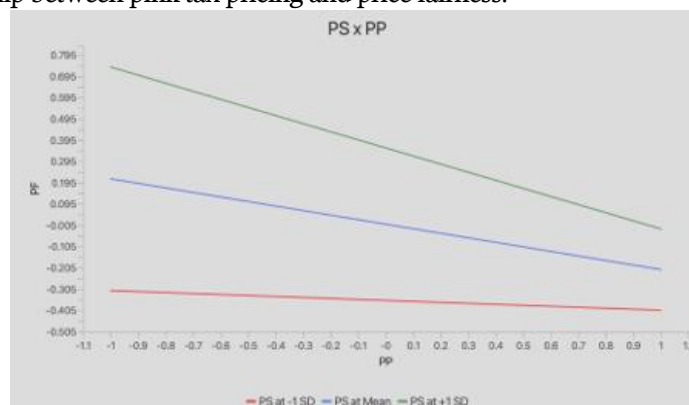


Figure 3. Structural Path Significance

Source: Research data, 2024

A moderating test is carried out to determine the impact of the relationship between the variables and moderating variables. According to Hypothesis 3, price sensitivity has a negative impact on the relationship between pink tax pricing and price fairness. As a result of PLS-SEM analysis, the P-value of this hypothesis is 0.131. Furthermore, the T-value of this hypothesis is 1.51, which is less than the 1.96 threshold at the 5% level of significance. Consequently, the hypothesis is rejected, suggesting that price sensitivity has no significant influence on how the fairness of pink tax pricing is perceived. The result of the slope analysis on the moderating variable Price Sensitivity can be seen in Figure 2. The red slope represents Price Sensitivity one standard deviation below the mean, the blue slope represents Price Sensitivity at the mean, and the green slope represents Price Sensitivity one standard deviation above the mean. It can be concluded that when Price Sensitivity is high, the negative relationship between pink tax pricing and price fairness is also high.

Discussion

Hypothesis 1 posits that pink tax pricing in personal care products adversely affects perceptions of price fairness. This hypothesis is supported, as the T-value of this relationship is 2.751, exceeding the 1.96 threshold at a 5% significance level. The findings are consistent with those of (Bello, 2021; Magnusson & Eriksson, 2020; Hufnagel et al., 2022), who found that pink tax pricing is perceived negatively in terms of price fairness. According to the questionnaire results, most indicators have a mean above 3, indicating strong agreement among respondents with this assumption. Qualitative data also demonstrate that pink tax pricing is considered unfair because it appears to force women to spend more on personal care products, which are seen as necessities. Thus, this result supports the research questions regarding consumer perceptions of the fairness and justification of the pink tax in gendered personal care products.

Hypothesis 2 presumes that Gender has no significant influence on the relationship between pink tax pricing and price fairness for feminine versus masculine products. This hypothesis is rejected, as the T-value of this relationship is 0.796, which is below the 1.96 threshold at the 5% significance level. In this research, Gender refers to femininity and masculinity. The moderation results visually demonstrate changes in the relationship between pink tax pricing and price fairness across different genders. The conclusion is that the more feminine an individual is, the stronger the negative moderating effect on the relationship between pink tax pricing and price fairness. In other words, the negative perception of price fairness is exacerbated by femininity when confronted with pink tax pricing.

Hypothesis 3 asserts that price sensitivity negatively moderates the correlation between pink tax pricing and price fairness. The rejection of Hypothesis 3 is indicated by the T-value of this relationship, which is 1.51, below the 1.96 threshold at the 5% significance level. The moderation results visually demonstrate changes in the relationship between pink tax pricing and price fairness across different levels of price sensitivity. It can be concluded that when price sensitivity is high, the negative relationship between pink tax pricing and price fairness is also high.

Hypothesis 4 posits that consumers' attitudes are significantly influenced by their perception of price fairness. This hypothesis is supported, as the T-value of this relationship is 23.499, well above the 1.96 threshold at the 5% significance level. The findings align with those of (Khandelwal, 2012; Campbell, 1999; Lee, 2012; Mansoor et al., 2020), who discovered a positive relationship between price fairness and consumers' attitudes. (Perry et al., 2022) stated that consumers' attitudes comprise all their feelings, views, and thoughts about certain things. Interviews also supported this hypothesis, with respondents expressing emotions such as resentment, sadness, and envy in response to the price fairness of pink tax pricing. This research thus substantiates the idea that consumers' attitudes toward personal care products are significantly determined by their perceptions of price fairness.

Hypothesis 5 asserts that consumers' attitudes strongly affect purchase intention. This hypothesis is supported, as the T-value of this relationship is 67.983, well above the 1.96 threshold at the 5% significance level. The findings align with previous studies by (Ghazali et al. 2017; Fitri, 2022; Christin, 2020; Elseidi, 2018), which have shown a positive correlation between consumers' attitudes and purchase intention. (Khan, 2022) added that a positive attitude among consumers might lead to positive purchase intentions and actual purchasing behaviour. Interview results also indicated that negative attitudes toward the unfairness of pink tax pricing on personal care products translated into an intention to purchase unisex products despite some considerations when purchasing unisex products.

Hypothesis 6 states that consumers' intention to purchase personal care products has a significant positive relationship with their actual purchase behaviour. This hypothesis is supported, as the T-value of this relationship is 53.846, well above the 1.96 threshold at the 5% significance level. Previous research by (Suyanto, 2023; Rausch & Kopplin, 2021; Agmeka et al., 2019; and Wee et al., 2014) has demonstrated a strong relationship between purchase intention and actual purchase behaviour. When consumers have a strong intention to purchase certain products, they are more likely to follow through with the actual purchase. Interview results supported this, with one respondent stating, "In the future, I will try alternative unisex products that are cheaper and suitable for my skin."

D. CONCLUSION

This research is designed to analyze the influence of pink tax pricing on consumers' actual purchasing behaviour. As a result, consumers perceive the pink tax pricing in gendered personal care products as inherently unfair and unjustified. According to them, identical or comparable personal care products should be priced equally, and the price difference should be reasonable. The underlying premise behind these opinions is that the pink tax pricing exploits women consumers, forcing them to spend more on daily necessities and causing them to feel unfairly treated. In a complex way, the pink tax pricing influences how

and what kinds of personal care products consumers purchase. Purchase intentions are substantially influenced by perceived price unfairness and negative consumer attitudes towards pink tax pricing, which in turn influence actual purchase behaviour. Even with the unfavourable image of pink tax pricing, some consumers continue to place a higher value on products' quality and efficacy, which results in a variety of actual purchase behaviour. Consumers are likely to switch from more costly feminine personal care products to these more affordable options if the products meet their expectations. This suggests that consumers are becoming more accepting of gender-neutral personal care products as long as they live up to consumer expectations.

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