

Consumer Attitudes Towards Gender-based Pricing

Sandra Misiak-Kwit^{1*}, Wiktoria Łunkiewicz²

¹University of Szczecin, Faculty of Economics, Finance and Management, Institute of Management, Marketing Department, Szczecin, Poland, al. Papieža Jana Pawła II 22a, 70-453

<https://orcid.org/0000-0002-0621-7097>, Email: sandra.misiak-kwit@usz.edu.pl

²University of Szczecin, Faculty of Economics, Finance and Management, Institute of Management, Marketing Department, Szczecin, Poland, al. Papieža Jana Pawła II 22a, 70-453 Email: wiktoria.lunkiewicz@onet.pl

*Corresponding Author

Abstract

Purpose – This research examines the existence and extent of gender-based pricing inequalities within the Polish market, emphasizing consumer awareness and perceptions of equity. By merging an objective price analysis with subjective consumer assessments, the study provides a thorough understanding of how pricing differs between products aimed at men and women, and how these variations affect consumer attitudes and behaviours.

Design/methodology/approach – The study utilized a dual methodology. Initially, a comparative price analysis was performed for selected gender-specific products across categories such as personal care, clothing, and toys and accessories. Pricing information was gathered from prominent Polish retail websites, comparing similar items for males and females in terms of unit price, functionality, and brand. Subsequently, a survey involving 155 consumers evaluated their awareness of these pricing disparities and their views on the fairness of such practices, as well as the influence on their purchasing choices.

Findings – The results indicate notable price discrepancies, with products targeted at women typically priced higher, despite offering comparable features to those aimed at men. Survey results reveal that a majority of consumers regard these price differences as unfair, which may result in alterations in purchasing behaviour, including a willingness to explore products marketed towards the opposite gender to economize.

Originality – This study adds to the limited literature on gender-based pricing in Poland by combining market data with consumer perspectives. The findings highlight the necessity for enhanced pricing transparency and lay the groundwork for additional academic inquiry and policy discussions regarding gender-based pricing practices.

Keywords: attitudes, consumer, gender, pricing.

Paper type: Research Article

1. Introduction

In recent years, the concept of gender-based pricing, often referred to as the Pink Tax, has sparked increasing public and academic interest. This phenomenon refers to the tendency for products targeted at women to be priced higher than those aimed at men, despite having nearly identical functions, ingredients, or packaging (Grether, 2022, p. 1). The issue has been widely discussed in the United States, where institutions such as the New York City Department of Consumer Affairs have published influential reports revealing consistent and measurable pricing disparities. In contrast, research on this topic in Poland remains limited, with only a handful of academic publications addressing the problem. This lack of systematic investigation raises important questions about whether similar practices exist in the Polish market and how they are perceived by consumers.

This study aims to fill that gap by examining the presence and extent of gender-based pricing in Poland. It focuses on personal care product category, where such disparities have been previously observed, particularly in items such as razors, shower gels, face creams, and fragrances. The purpose of the research is threefold: to determine whether gender-based pricing is present in the Polish context, to analyse the scale of these differences through a comparative pricing analysis, and to evaluate consumer awareness and attitudes toward these disparities.

To answer these questions, a two-stage mixed-method approach was adopted. The first stage consisted of a detailed price comparison between men's and women's versions of similar products sold by major Polish retailers, both online and in-store. The second stage involved a quantitative anonymous survey designed to capture consumer awareness, perceptions of fairness, and behavioral responses. The survey, distributed both in-person and online, gathered responses from 155 participants, mostly women aged 18 to 24.

The topic's relevance lies in its intersection between gender equality, consumer rights, and market ethics. Pricing disparities may not only reflect but also reinforce broader social inequalities. Understanding their existence and impact in the Polish context is crucial for evaluating how seemingly neutral market mechanisms can reproduce systemic gender biases. To the authors' knowledge, this is one of the first empirical studies to examine gender-based pricing from the perspective of Polish consumers. It addresses a notable gap in the literature by combining product-level price comparisons with consumer perception analysis in a national context.

The paper is structured as follows: after presenting a review of relevant literature, the methodology used in both stages of the study is discussed in detail. The results of the price comparison and the consumer survey are then presented and analyzed. The final section provides a discussion of the findings in light of previous research and their implications, followed by conclusions and recommendations for further study and possible policy intervention.

2. Literature Review

2.1 *Pricing strategies in gender-specific product categories*

In consumer behavior studies, awareness refers to a consumer's ability to recognize, recall, or be conscious of a product, brand, or marketing practice, including issues such as gender-based pricing differences (Lake, 2015; Biercewicz, Włodarczyk, Wiślicka-Fernando, 2024). Awareness reflects the extent to which consumers are informed about or notice these discrepancies, which can influence their purchasing decisions (Brough, Isaac, 2022). In contrast, attitudes represent a consumer's overall evaluation or predisposition toward a particular object or issue, encompassing cognitive (beliefs), affective (feelings), and behavioural (intentions to act) components (Fatah, Khan, 2016). In the context of gender-based pricing, attitudes shape how consumers perceive and respond to pricing practices, potentially influencing their acceptance, resistance, or advocacy for change. Comparable links between attitudes and behavioral choices can be found in other contexts as well, for example in higher education, where Lukács et al. (2023) demonstrated that students' perceptions of scholarship opportunities significantly affect their mobility decisions.

Pricing strategies in gender-specific product categories show how companies adapt their pricing to fit the expectations and needs of men and women (Moshary, Tuchman, Vajravelu, 2023). Products designed for different genders often come with unique features or packaging and are also priced differently (Petersson McIntyre, 2018). Businesses use these strategies to not only meet consumer expectations but also to achieve their financial and marketing goals. This part will investigate how these strategies work, what influences them, and how gender-based differences in design, marketing, and consumer behavior play a role.

It is a common occurrence that businesses market products according to the gender of their customers. However, to do this effectively, it is essential to understand differences between genders. Males and females would make different purchasing decisions and respond inconsistent to various stimuli, however the core problem is that their needs and wants would differ significantly (Manko, Jose, 2022). Studies display that men are more short-sighted and focus on meeting short-term or urgent needs and wants, whereas women seek to fulfil long-term needs and desires (Kraft, Weber, 2012). Research also shows that both genders differ in various areas, such as the usage of internet, online shopping, risk taking or customer loyalty (Meyers-Levy, Loken, 2015,). Studies indicate that even though men and women use the internet similarly, men use it more intensively and are more likely to engage in online shopping (Hasan, 2010). Females value loyalty programs that highlighted personalization that is not publicly visible, whereas males favor programs that highlight status. Women tend to exhibit higher levels of brand sensitivity, whereas men display stronger materialistic values (Meyers-Levy & Loken, 2015; Golik & Wasilczuk, 2025; Németh et al., 2023). These are only a few of the many documented differences. In light of this, it is essential to deliver gender-appropriate marketing messages.

Gender-specific products are designed and marketed dissimilarly for men and women. These differences are often based on societal norms and expectations (Febriyanti, Yuwono, 2023). For example, razors for women are often in light, pink or floral packaging while products for men are in darker packaging. Other examples include facial moisturisers, where products for women are typically light-colored with feminine patterns, while those for men are dark-colored with masculine imagery or designs. The differences extend to product features: men's products are often described as multifunctional, for example, a three-in-one shower gel for body, face, and hair, whereas women's products usually have a single primary function but incorporate numerous attributes, such as a shower gel that is delicate, moisturising, and enhances skin radiance. Packaging shapes also differ: women's products are commonly presented in soft, rounded forms, such as oval bottles without sharp edges, while men's products tend to have boxier shapes with defined edges. Design variations may also involve fragrances, ingredients, or added features that align with gender norms. For instance, body washes marketed to women often include floral scents and moisturising components, while those for men might focus on energising or "cooling" effects. Although these differences are sometimes minimal, they contribute to the perception of distinct product categories and enable companies to apply differentiated pricing strategies (Petersson-McIntyre, 2018).

Marketing further reinforces these gendered perceptions (Blythe, 2013; Lake, 2015). Advertisements for women's products often emphasize beauty, elegance, and self-care, while marketing for men's products focuses on practicality, performance, and masculinity. This differentiation influences how consumers perceive the value of the products they purchase. Marketing strategies for these products often rely on gender norms and societal expectations for both men and women (Chua et al., 2022). Gender norms are rules and expectations that uphold the gender system (Cislaghi, Heise, 2020). In other words, gender norms are societal expectations, behaviors, and roles that are traditionally associated with being male or female. These norms influence how individuals are perceived, what is considered acceptable for each gender, and how people engage with the world around them. For example, women's products often align with norms of beauty and care, with marketing for skincare and hygiene items emphasising aesthetics, self-care, and nourishment. In contrast, products for men typically reflect expectations of power, strength, and functionality, and their marketing messages highlight these attributes. Pricing strategies for gender-specific product categories focus on adjusting pricing according to the expectations, purchasing patterns, and perceived value of various gender groupings. These tactics take advantage of discrepancies in marketing, product design, and social standards, which frequently result in notable pricing differences between goods marketed to men and women. When addressing this matter, it is worth referring to the research conducted by Foong and Gerber (2021), who examined which pricing strategies are influenced by gender. Their findings indicated that cost-based pricing and value-based pricing were the most affected.

Cost-based pricing involves pricing on the basis of the cost of a product or a service (Courcoubetis, Weber, 2003, p. 164). While cost-based pricing is straightforward, it is important to note that the same base product (such as a razor or shampoo) may incur minimal additional costs for gender-specific modifications, like different packaging or fragrances. However, companies frequently charge a higher price spread on women's products. For example, women's razors, despite having similar production costs to men's razors, are often priced higher.

Value-based pricing is pricing dependent on either the value that a customer would receive from a product or service or the value of one's distinct attributes over competitors (Sammot-Bonnici, Channon, 2014, p. 2). Gender-specific marketing plays a significant role in shaping this perceived value. For instance, women may perceive skincare products tailored to their needs as more valuable due to branding that emphasizes sophistication or advanced formulas. In contrast, men's products often focus on efficiency or simplicity, resulting in different value perceptions and pricing points.

Gender norms not only shape how products are developed but also have a major influence on pricing strategies. One notable impact is through the perceived value of products (Vigneron, Johnson, 2004; Mortelmans, 2005). Women are often expected to invest more in beauty and self-care, which companies take advantage of by setting prices higher for products marketed to them. These products, such as cosmetics

or skincare, are often designed to emphasize luxury or sophistication, which aligns with societal expectations for females and supposedly justifies a premium price point. On the other hand, men's products are closely tied to practicality and efficiency. This reflects an assumption that male consumers are more cost-conscious, leading companies to price these products lower. For instance, a men's razor might focus on functional qualities, while a women's razor with additional aesthetic touches like pastel colors or floral designs will often cost more, even when their functionality is identical. These pricing strategies highlight how deeply gender norms can drive perceived value and, ultimately, how much consumers are willing to pay (Guittar et al., 2022).

In conclusion, pricing strategies in gender-specific product categories rely heavily on consumer perceptions, product differentiation, and marketing tactics (Wiedmann, Hennings, Siebes, 2007). Companies design and market their products to align with societal expectations, influencing how consumers perceive value and, ultimately, how much they are willing to pay. While these strategies can be effective in driving sales, they also raise questions about fairness and equity, particularly when the price differences are not fully justified by production costs or tangible benefits. Through understanding these strategies and examining real-world examples, it becomes clear how deeply gender influences not only product design but also the prices consumers pay.

2.2 *The Pink Tax*

A situation when a woman must pay more than a man to purchase a similar or even the same product is called the Pink Tax (Grether, 2022). The term emerged from an observation of a trend of pricing higher, pink-colored products that were typically marketed to women than similar or the same products for men (International Journal of Policy Sciences and Law, 2020). The phenomenon can be traced back to the early 20th century. Initially, it was mainly observed in general merchandise such as clothing and personal care products; however, it soon expanded to a variety of sectors, including services (Harb, 2022). It is essential to note that the Pink Tax is not a real tax, and it does not generate profit for the government (Crawford, 2024).

The concept of the Pink Tax is intrinsically linked to the practice of gender marketing (Febriyanti, Yuwono, 2023). The term Pink Tax is employed to denote the additional cost imposed on products marketed exclusively to women. This may pertain to brand or product design, and it is not inherently limited to the color pink. Commonly, the same products of equal quality cost more for women than their equivalents for men (Lafferty, 2019).

The Pink Tax occurs in many areas; however, there are a few in which it is particularly visible. According to the New York City Department of Consumer Affairs these include consecutively (de Blasio, Menin, 2015):

- toys and accessories;
- children's clothing;
- adult clothing;
- personal care products;
- senior/home care products.

In this study, the department of consumer affairs analyzed 5 industries, 24 stores, 91 brands, 35 product categories and 794 products. The results were that women must pay more than men for similar or the same product, specifically:

- 7 percent more for toys and accessories;
- 4 percent more for clothing for children;
- 8 percent more for clothing for adults;
- 13 percent more for personal care products;
- 8 percent more for senior/home health care products.

The price discrimination was not displayed in only five of those thirty-five product categories. In general, the findings indicate that women incur higher costs for female products in 42 percent of cases, compared to 18 percent of cases where men face higher expenses.

However, not only products are subject to the Pink Tax. Rudin Center for Transportation conducted a study on gender-priced discrimination in how the Pink Tax applies to public transportation in New York City (Kaufmann, Polack, Campbell, 2018). It was strictly connected to safety problems in means of public transportation. The research displayed that 54 percent of female respondents have safety concerns, whereas male respondents displayed the concern in only 20 percent. Overall, women are more likely to experience safety problems like harassment in public means of transport, which causes them to change their clothes, behavior or choose a different mean of transport. The study found that the median extra cost for women ranges from \$26 to \$50, whereas for men it is \$0. The costs are related to choice of different transportation. Apart from transportation, women were found to be charged more than men by hairdressers for a basic haircut, regardless of the hair length and for the dry cleaning of shirts. Moreover, female hygiene products like pads or tampons are perceived and taxed as a luxury product in USA.

In Poland, female menstrual cups were until recently considered a luxury good and, for this reason, were subject to a 23% Value Added Tax (VAT). The difference is that VAT generates profit for the government. According to the definition of Kapferer, luxury goods are characterized by decent quality, high price, uniqueness, aesthetics, history of a brand, legacy, and they are not necessary for survival (Bochańczyk-Kupka, 2014; Kapferer, 1997).

Menstrual cups are not unique or particularly aesthetically appealing, most brands do not have a long-standing history, and they are essential for those who menstruate. Therefore, these products do not fit the definition of luxury goods, yet they were still taxed as such. Currently, it is fortunate that VAT in Poland applies equally to menstrual cups, pads, and tampons. Nevertheless, there are discussions about lowering this rate from 5% to 3%, as these items are considered essential personal hygiene products.

In Germany tampons are taxed 19 percent, which is notably more (Bochańczyk-Kupka, 2014). The Consumer Advisory Center in Hamburg has been carrying out market inspections on gender-based pricing since 2015. Their most recent study displayed that finally price of razors are more equal; however other products like shaving cream or perfume differ in price by even 50 percent. The difference is significant, given that there are no additional production costs for these products marketed to women.

In the United States this problem is being addressed. Legislative initiatives have been undertaken at both the federal and state levels. Some of the initiatives are shown below.

Federal level:

I. In 2023, an act H.R.7828, known as Pink Tax Repeal was introduced. The act aims to forbid the sale of similar product at different prices depending on the gender of consumer. The Pink Tax Repeal is currently in the process of legislation (U.S. Congress, 2023).

II. In 2024, a project of an act which would oblige the USA State Treasury Department to conduct an analysis of potential prejudice due to gender in the tariff system of the country. The aim is to identify and eliminate any inequalities in taxing of imported products, which can influence pricing disparities in products for males and females (Safaya, 2024).

State level:

I. In the State of California in 2022 an Assembly Bill 1287 was adopted. The act forbids companies to use different prices based solely on gender. The law aims to eliminate discriminating pricing practices (Downs, Norris, Gomez, 2024).

II. In New York in 2020 a law aiming to forbid differentiating prices for comparable products addressed to different sexes was introduced. It was one of the first regulations of this kind, with the goal of protecting consumers from pricing discrimination based on gender (Practical Law, 2020).

In Poland, the phenomenon of the Pink Tax is not currently regulated by law. There are no concrete laws or regulations that ban differentiating prices based on the gender of consumers. One measure that was implemented involved reducing the VAT rate on pads and tampons from 8% to 5%, aiming to lower the

financial burden associated with purchasing these products (Cichocka-Bielicka, 2022). However, the issue of the Pink Tax and financial discrimination is increasingly being raised in Poland, which may lead to further necessary actions

In conclusion, the Pink Tax is an existing and problematic phenomenon, which contributes to discrimination based on gender (Essary, 2023). Women often incur higher costs for various products across multiple categories. Some legal measures have been undertaken in the United States to address the problem; however, there is a lack of attention and research on the phenomenon in Poland, even though the issue is also present there.

Studies on gender-based pricing in Poland are exceedingly difficult to find, despite evidence suggesting that such disparities exist in the local market. Comprehensive research remains largely unavailable. One of the few in-depth discussions provides a comparative analysis of the Polish and U.S. markets (Rączka-Chodykin, 2024). Rączka-Chodykin highlights the presence of gender-based pricing but also points out the lack of robust empirical data, relying primarily on secondary sources. Żulawiński (2017) analyzed price differences between products marketed to men and women, while noting the challenges of direct comparison due to differences in composition and functionality. Kern (2023) also addressed the issue, identifying a trend of higher prices for women's products, though it too lacked concrete data focused on the Polish market.

Compared to the extensive international literature, especially in the United States, where studies such as the New York City Department of Consumer Affairs report provide clear evidence of systematic price disparities (de Blasio, Menin, 2015), Poland remains under-researched in this area. This significant gap in Polish literature underscores the need for more focused, empirical studies that examine not only the presence of gender-based pricing but also its root causes and impact on consumer awareness and behavior.

3. Methodology

Empirical research on gender-based pricing in Poland remains scarce. Existing studies mostly offer descriptive or secondary data analyses, highlighting a lack of robust, focused research (Rączka-Chodykin, 2024; Żulawiński, 2017; Kern, 2023). Compared to extensive international work, such as the U.S. reports revealing systematic price disparities, the Polish market is underexplored, leaving significant gaps in understanding how gendered pricing manifests locally and its effects on consumers.

Given these gaps in the literature and the lack of Polish-focused studies, the following research questions were posed to guide this investigation:

- To what extent are Polish consumers aware of pricing differences between products marketed to men and women?
- How do consumers perceive the fairness or acceptability of such pricing practices?
- What are their attitudes toward gender-based pricing strategies?
- How does this awareness (or lack thereof) influence their purchasing decisions?

The empirical part of this research followed a two-part methodological approach: a comparative product price analysis and a consumer survey. The aim was to identify whether pricing discrepancies exist between products marketed to women and men in Poland and to assess consumer attitudes and awareness related to these differences.

The price analysis was conducted between April and May 2025 and focused on three product categories where gender-based pricing is commonly discussed: personal care products, clothing, and toys/accessories. For each category, comparable items aimed at different genders were selected - always matched by brand, packaging size, and function wherever possible. This ensured comparability of prices across gendered versions of essentially identical products. Prices were collected from leading Polish retail chains and online platforms. All prices are presented in Polish zloty (PLN). For the benefit of international readers, the

approximate exchange rates during the time of data collection were 1 EUR \approx 4.3 PLN and 1 USD \approx 3.7 PLN.

The second part of the study consisted of a structured questionnaire distributed online. The survey included 23 questions and incorporated multiple item formats: closed-ended, open-ended, and Likert scale questions (mostly 5-point scales). These were designed to evaluate consumer awareness, perceptions of fairness, emotional reactions, and behavioral responses toward gender-specific pricing strategies.

Although internationally validated multi-item scales were not applied, the questionnaire was constructed based on established survey techniques and aligned with the study's objectives. A sample of 155 Polish consumers participated in the survey. Convenience sampling was used due to accessibility constraints. The demographic characteristics of the sample are presented in Appendix (Table 1). The demographic profile of the survey participants shows that nearly 75% were women, with the majority aged between 18 and 24. Respondents varied in terms of income level, education, and place of residence, which allowed for a more nuanced analysis of how different socio-demographic factors may influence awareness, attitudes, and behaviors related to gender-based pricing. The data obtained were analyzed using descriptive statistics, frequency distributions, and cross-tabulations to examine patterns across gender and income groups. The study prioritized accessible descriptive methods to reflect the exploratory nature of the research and the expectations of its target audience. Referring to further research directions, more advanced statistical procedures such as the paired samples t-test are considered for comparing matched product prices.

4. Results

4.1 Price Comparison Analysis

Personal care products are common chemical products that are used for a variety of purposes, for example cleaning or beauty, including skin or hair care and perfumes. Research conducted by the New York City Department of Consumer Affairs has shown that pricing disparity in this product category is the most visible, with 13 percent higher prices for women in comparison to prices for men (de Blasio, Menin, 2015). Razors are frequently cited as prime examples of gender-based price disparities, often serving as symbolic representations of the Pink Tax. Across various brands and retailers, women's razors consistently carry a higher price tag than their male equivalents, despite possessing very similar functionality and purpose (Table 2, Appendix). In all examined instances, razors designed for women exhibited elevated prices, with discrepancies ranging from 0.50 PLN to 30 PLN. For example, the Wilkinson Sword "Xtreme 3 Sensitive" razor for men is priced at 4.99 PLN, whereas the "My Intuition" variant for women is available for 8.99 PLN. Likewise, the premium "Barber's Style" razor for men is 30 PLN less expensive than the "Intuition Rose Gold" razor targeted at women. While the design or color of the razors may vary, their fundamental functionality remains consistent. These pricing differences imply that aesthetic differentiation or targeted marketing strategies can rationalize the higher costs associated with products aimed at female consumers. This serves as a clear illustration of how gender-based pricing strategies are implemented even in commonplace hygiene products.

Gender-based price disparities are evident in personal care items, including shower gels. Akin to razors, women's shower gels are generally priced higher than those aimed at men (Table 3, Appendix). Within drugstore brands, the differences in pricing are relatively small. For instance, Nivea's men's shower gel (Protect & Care) is available for 15.99 PLN, whereas the women's option (Cream Care) is priced at 16.99 PLN - merely 1 PLN more. Conversely, in the case of Ziaja, a local brand, the situation is reversed, with the women's version (Mięta Herbaciana) being 0.50 PLN less expensive than the men's (Yego), indicating that not all pricing adheres to a uniform trend. Nevertheless, the most pronounced price variations are observed in premium and luxury brands. At retailers such as Notino and Douglas, products like Good Girl (Carolina Herrera) and Miss Dior shower gels are consistently priced higher than their male counterparts, Bad Boy and Sauvage, respectively. The price difference can be as much as 43 PLN in the case of Givenchy,

where L'Interdit is significantly more expensive than Gentleman. Although these differences may be partially due to variations in formulation or packaging, it is clear that branding and the perception of femininity often command a higher price. This further substantiates the assertion that gender-based pricing disparities are prevalent across various product categories and market tiers.

Face creams exhibit some of the most consistent and significant pricing disparities based on gender across various product categories. In almost every instance, products aimed at women are priced higher than those intended for men, even though they are generally similar in volume (usually 50 ml) and frequently serve comparable purposes (Table 4, Appendix). In drugstore brands like Bielenda, AA, Nivea, or Isana, the price differences vary from minimal (0.50 PLN in the case of Isana) to substantial (20 PLN in the Bielenda Professional line). Particularly notable are cases such as Dermika, where the cream designed for women is priced at 89.99 PLN, while the male equivalent costs 71.99 PLN, and Hagi, which exhibits a price difference of 15 PLN. These discrepancies exist despite both products being targeted at the same demographic and providing similar anti-aging or moisturizing properties. Premium brands reveal even more significant disparities. For instance, at Notino, the Rituals Homme cream is priced at 187.50 PLN, while the corresponding women's product from the same brand (The Ritual of Namaste) costs 229 PLN, resulting in a 41.50 PLN difference. Likewise, Douglas Collection lists the women's Skin Focus cream at 14 PLN more than the men's anti-aging cream. Although one might contend that additional ingredients, distinct packaging, or marketing expenses account for these variations, it is clear that gender alone can influence pricing. This observation highlights the broader phenomenon of the Pink Tax, in which products marketed to women are often more expensive despite having similar functions or formulations as those aimed at men.

Fragrances exemplify one of the most distinct categories where gender-based pricing inequalities are both prevalent and substantial. In every instance across a range of brands and retailers, including high-end names such as Dior, Jean Paul Gaultier, Tom Ford, and Prada, women's fragrances are consistently priced higher per milliliter than those intended for men (Table 5, Appendix). The price differences range from relatively minor (e.g., a gap of 0.64 PLN between Emporio Armani variants) to substantial -Tom Ford's Lost Cherry for women is priced at 23.59 PLN/ml, whereas Tobacco Vanille for men is priced at 17.49 PLN/ml, resulting in a disparity of 6.10 PLN per ml. Likewise, Jean Paul Gaultier's La Belle Le Parfum is 3.15 PLN/ml more costly than Le Male Le Parfum, despite being a smaller bottle and having a similar fragrance concentration. Interestingly, this pricing discrepancy is not limited to luxury brands. Even within mid-range designer fragrances, such as Paco Rabanne's Lady Million compared to 1 Million, or Versace's Bright Crystal versus Eros, women's perfumes are consistently more expensive per unit. It is important to note that all products examined are Eau de Parfum (EDP), and the price comparison is standardized per 1 ml to remove volume-related inconsistencies. These observations reinforce the broader trend noted in other sectors. Gender-based pricing is significantly present in the fragrance industry, often lacking clear justification. Factors such as marketing, packaging design, and perceived gendered value may affect pricing; however, the fundamental product (perfume) essentially fulfils the same role for all consumers: providing scent and facilitating personal expression. This table effectively demonstrates how gender-based pricing continues to exist even in premium and designer markets, highlighting systemic inequalities in product valuation based on the intended demographic.

The analysis of pricing disparities in gender-based product categories has demonstrated that the phenomenon of price discrimination, often referred to as the Pink Tax, is also present in the Polish market. While the scale of the issue may not be as pronounced as in the United States, differences in pricing between products targeted at men and women are observable. The analysis confirms that women often pay more for nearly identical products, despite similarities in functionality, composition, or material quality.

Among personal care products, clear instances of higher pricing for women can be observed in razors, shower gels, face creams, and fragrances. While certain brands, such as Yves Saint Laurent, Dove, Isana, and Vistula, maintain uniform pricing across genders, many retailers continue to implement gender-based price variations.

4.2 Survey Results

The primary objective of this study was to assess the level of consumer awareness regarding the existence of gender-based pricing disparities. As a result, the first question in the initial section of the survey, which addressed personal experiences with price differentiation, asked respondents whether they had ever perceived any differences in products marketed towards women compared to those aimed at men. A significant majority of respondents (85.2%) reported that they had observed such differences, while 7.7% indicated that they had not noticed any distinctions, and 11 individuals, representing 7.1% of the research group, found it challenging to ascertain whether they had noticed such differences (Figure 1).

Demographic factors such as age and gender were utilized to examine this issue, as they can considerably influence the degree of awareness regarding this phenomenon. Table 6 presents all the responses from the participants categorized according to the aforementioned demographic criteria.

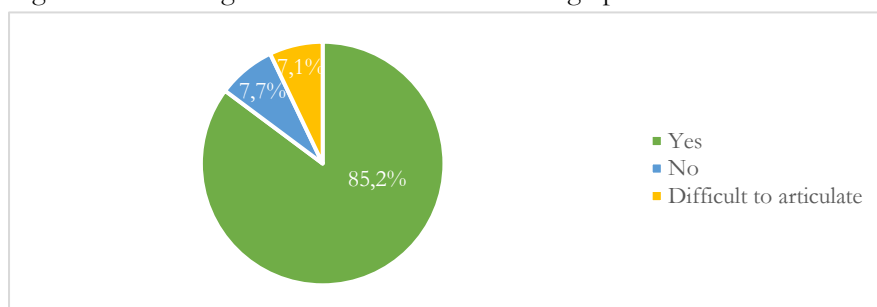


Figure 1 Consumer awareness of pricing disparities among products for men and women

Source: own elaboration.

Table 6 Consumer awareness towards pricing disparities among products for men and women by age and gender

Age	Gender	Noticed differences in price	Did not notice differences in price	Hard to determine if they noticed differences in price
18-24 years	Woman	93%	4%	3%
18-24 years	Man	90%	10%	0
18-24 years	Non-binary/other	100%	0	0
25-34 years	Woman	91%	0	9%
25-34 years	Man	75%	0	25%
25-34 years	Non-binary/other	0	0	0
35-44 years	Woman	72%	14%	14%
35-44 years	Man	0	0	0
35-44 years	Non-binary/other	0	0	0
45-54 years	Woman	100%	0	0
45-54 years	Man	100%	0	0
45-54 years	Non-binary/other	0	0	0
55 and older	Woman	100%	0	0
55 and older	Man	50%	50%	0
55 and older	Non-binary/other	0	0	0

Source: own elaboration.

The information provided in Table 6 reveals a significant level of awareness concerning gender-based pricing inequalities among the majority of respondents, especially among women and younger demographics. Within the 18–24 age range, more than 90% of both female and male participants acknowledged the existence of price discrepancies, with non-binary individuals in the same category also demonstrating complete awareness (100%). This pattern of heightened awareness persists among women aged 25–34 (91%) and 45–54 (100%), indicating that younger and middle-aged women are particularly attuned to pricing inequalities. Conversely, there is some variation observed among male respondents in

older age brackets. Specifically, only 50% of men aged 55 and above reported being aware of such disparities, while the remaining half did not recognize any differences. This sharply contrasts with their female counterparts in the same age group, all of whom (100%) acknowledged the existence of price disparities. Additionally, among men aged 25–34, awareness declines to 75%, with a notable 25% expressing uncertainty regarding their recognition of any differences, suggesting a level of ambiguity or reduced engagement with the topic. Awareness levels among women appear to remain consistently high across all age categories, whereas male awareness exhibits a slight decrease as age increases. It is noteworthy that there is minimal to no data available for non-binary respondents in older age groups, which may indicate their limited representation within the sample. In summary, the data indicates that awareness of gender-based pricing is prevalent, particularly among women and younger consumers. These results reinforce the idea that perceptions of pricing fairness are shaped by both gender and age, with women and younger individuals exhibiting a heightened sensitivity to the Pink Tax phenomenon.

Afterwards, participants who recognized variations in pricing were requested to specify the categories of products or services where they observed these discrepancies (Figure 2).

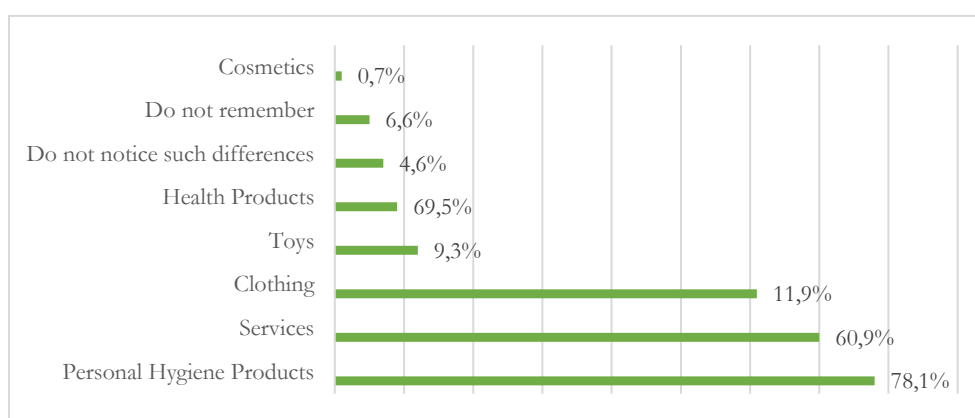


Figure 2 Product categories where participants observed variations in pricing.

Source: own elaboration.

Participants who reported being aware of gender-based pricing discrepancies (151 individuals) were requested to identify the product or service categories where they had noticed such differences. The findings indicate that the most frequently recognized category was personal hygiene products, including items like razors and deodorants, mentioned by 118 individuals, which constitutes 78.1% of the total respondents. This significant percentage underscores the prevalent belief that gendered pricing is particularly common in everyday personal care products. The second most commonly cited category was services, with examples such as hairdressing and dry cleaning. These services were identified by 105 respondents, making up 69.5%. This outcome implies that consumers often perceive discriminatory pricing practices not only in tangible goods but also within service-oriented sectors. Clothing emerged as the third most acknowledged category, with 92 individuals (60.9%) reporting that they had observed pricing differences between men's and women's apparel. This observation is consistent with broader discussions in academic literature regarding the fashion industry and gender-specific pricing strategies.

In contrast, fewer respondents pointed to other product categories:

- Toys were mentioned by 18 individuals (11.9%);
- Healthcare products (such as pain relievers) by 14 individuals (9.3%);
- Cosmetics were reported only once (0.7%);
- 7 respondents (4.6%) said they could not recall the specific category;
- 10 participants (6.6%) reported that they had not noticed any pricing discrepancies whatsoever.

Overall, the data indicate that consumers most often associate gender-based pricing with personal care and service-related categories.

In the consequent question, participants rated how frequently do they consciously compare prices of products for both women and men on a scale from 1 to 5, where 1 signifies 'always' and 5 denotes 'never'. A significant portion of respondents (32.7%) reported that they compare these very infrequently. Additionally, 24.2% of respondents expressed uncertainty regarding whether they compare prices often or rarely. Furthermore, 18.3% of the responses pertained to the exclusion of products aimed at women and men. A total of 26 respondents (17%) indicated that they frequently compare this information, while 7.8% of participants stated that they are always aware of the prices of products intended for women and men. In this instance, demographic factors such as gender and monthly net income were employed to conduct a broader analysis of the question, as these elements can significantly influence the responses provided by the participants. Table 7 illustrates the responses categorized by monthly net income and gender.

Table 7 Frequency of product price comparison for men and women by monthly net income and gender.

Monthly Net Income	Gender	1 (always)	2	3	4	5 (never)
Less than 1000 PLN	Woman	0	20%	25%	40%	15%
Less than 1000 PLN	Man	0	0	0	67%	33%
Less than 1000 PLN	Non-binary/other	0	40%	20%	40%	0
1000-2999 PLN	Woman	17%	6%	47%	17%	13%
1000-2999 PLN	Man	0	25%	25%	25%	25%
1000-2999 PLN	Non-binary/other	0	0	0	100%	0
3000-4999 PLN	Woman	8%	15%	20%	35%	22%
3000-4999 PLN	Man	0	0	0	64%	36%
3000-4999 PLN	Non-binary/other	0	100%	0	0	0
5000-6999 PLN	Woman	27%	6%	13%	27%	27%
5000-6999 PLN	Man	0	33%	17%	33%	17%
5000-6999 PLN	Non-binary/other	0	100%	0	0	0
7000 PLN and more	Woman	0	33%	67%	0	0
7000 PLN and more	Man	0	50%	25%	0	25%
7000 PLN and more	Non-binary/other	0	0	0	0	0

Source: own elaboration.

Among women, there exists some variation based on income levels. For instance, those within the 5000–6999 PLN income range exhibited the highest rate of consistently comparing prices (27%), whereas women earning 7000 PLN or more predominantly displayed moderate comparison behavior (67% opted for option 3). Notably, no woman in the lowest income category (<1000 PLN) indicated always comparing prices, despite the clear economic incentive to do so. Conversely, men in nearly all income brackets tend to compare prices infrequently. For example, 67% of men earning less than 1000 PLN selected option 4 (rarely), and 36% of men in the 3000–4999 PLN category chose 'never'. None of the male participants reported that they 'always' compare prices.

The non-binary/other category includes few participants but presents notable variation:

- at lower income levels, responses were more evenly distributed;
- in the 1000–2999 PLN and 5000–6999 PLN brackets, 100% selected option 2, suggesting a higher likelihood of price awareness;
- no responses were recorded in the highest income group.

The findings indicate that income by itself does not consistently forecast consumer behavior in relation to gendered price comparisons; however, gender identity is a crucial factor. Women typically exhibit a higher level of involvement in price comparisons, particularly within the middle-income ranges, whereas men seem

to be less preoccupied or less cognizant of the pricing differences associated with gendered products. This observation is consistent with previous studies that suggest women are generally more sensitive to price variations and more observant of market disparities (Barnes, Brounstein, 2022).

The next section in the questionnaire investigated consumer perceptions regarding price disparities based on gender. In the initial part of this section, participants were asked to rate, on a scale from 1 to 5—where 1 indicated very fair and 5 very unfair—their perceptions of the fairness of charging different prices for products marketed to women versus men.

The majority of respondents (45.8%) deemed this practice to be very unfair. Meanwhile, 26.8% considered it unfair, and 17.6% rated it as neither unfair nor fair. Additionally, 17.2% viewed the pricing differences for products aimed at women and men as fair, while 2.6% characterized this practice as very fair. Participants were then asked whether they believed companies were transparent about the reasons for charging different prices for products marketed to women and men. 54.2% of the respondents indicated that they did not believe so, while 38.7% expressed uncertainty. Conversely, merely 7.1% of the respondents affirmed that companies were transparent concerning the discrepancies in pricing. These results indicate a largely critical viewpoint among consumers regarding gender-based pricing disparities. The significant proportion of participants who view these practices as unjust implies a prevalent feeling of inequality within the market. Then, the influence of gender-related pricing disparities on brand trust among participants was analyzed. The findings are illustrated in Figure 3.

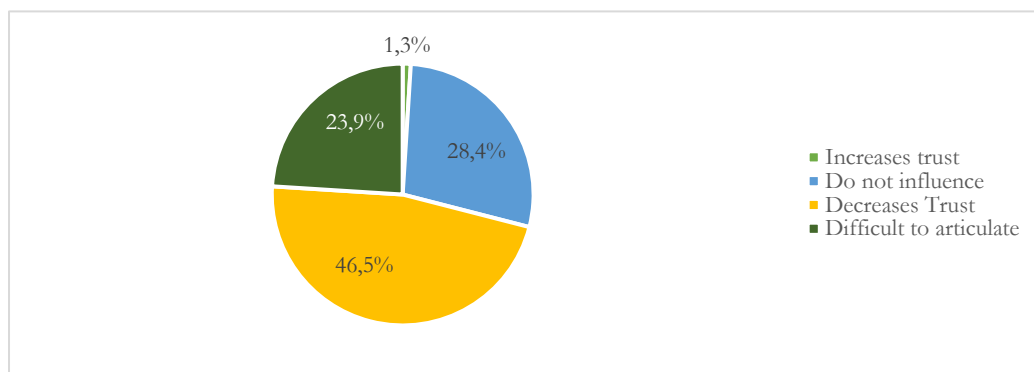


Figure 3 Influence of gender-based pricing on trust for brand.

Source: own elaboration.

Figure 3 illustrates consumer perceptions regarding gender-based pricing and its effect on brand trust, derived from 155 responses. A significant portion of respondents (46.5%) reported that recognizing these pricing discrepancies diminishes their trust in brands. This indicates a pronounced negative attitude towards gendered pricing practices, suggesting that many consumers consider them to be unjust or manipulative. In contrast, 28.4% expressed that such pricing does not affect their trust, which may reflect a level of consumer detachment or desensitization to marketing tactics that involve price differentiation based on gender. Interestingly, 23.9% found it challenging to assess the impact, which could indicate a lack of awareness or ambivalence regarding the matter. Only a negligible percentage (around 1%) of respondents asserted that gender-based price variations enhance their trust in brands, signifying that positive consumer reception of these practices is nearly absent. These results imply that gender-based pricing not only risks alienating a substantial segment of consumers but also poses a threat to brand credibility and consumer relationships, particularly among those who perceive such strategies as discriminatory. Participants were also asked about their views on regulations that would prohibit price differentiation based on gender, such as measures aimed at eliminating the Pink Tax. A significant 81.3% of those surveyed expressed their support for such regulations. Conversely, 11% of respondents indicated they would not support these regulations, while 7.7% remained uncertain. The substantial proportion of responses favoring regulations that would prevent the imposition of varying prices for products aimed at women and men suggests that this issue is sufficiently concerning to motivate them to pursue tangible changes.

The following section examines consumer attitudes towards the problem under study. Questions refer to the three components of consumer attitude, i.e., cognitive, affective and behavioral. Participants were invited to express their opinions on whether gender-based price differentiation constitutes a deliberate marketing strategy employed by companies. A significant majority, 64.5%, asserted that this pricing approach is intentionally utilized by brands to target consumers differently according to gender. This suggests that many consumers are aware of, and potentially critical toward, such gender-based pricing strategies. Conversely, 11% of respondents did not perceive gender-based pricing as a conscious marketing strategy, suggesting they regard it as either an inadvertent result or a by-product of other influences such as production expenses or market demand. Furthermore, 24.5% of participants expressed uncertainty regarding the intentionality of this practice, which reflects a degree of ambiguity or insufficient information on the topic. These results underscore a prevalent consumer skepticism towards gender-based pricing, while also revealing that a considerable portion of the population remains uncertain about the underlying motivations of companies in this context.

In response to the inquiry "To what extent do you concur with the assertion: 'Gender-based price differentiation reflects social bias rather than actual product differences'?", participants articulated a diverse array of perspectives. Among the 154 individuals surveyed, a substantial segment exhibited disagreement with the assertion. Specifically, 27.9% expressed strong disagreement (option 1), while an additional 27.9% indicated disagreement (option 2), resulting in a cumulative 55.8% of respondents who do not perceive such pricing as predominantly influenced by social prejudice. In contrast, 25.3% maintained a neutral stance (option 3), suggesting a significant degree of uncertainty or a balanced perspective on the matter. On the other hand, only 9.1% expressed agreement (option 4), and 9.7% strongly agreed (option 5), indicating that fewer than one-fifth (18.8%) of participants endorsed the notion that gender-based pricing is primarily a manifestation of societal bias rather than authentic product disparities (Figure 4).

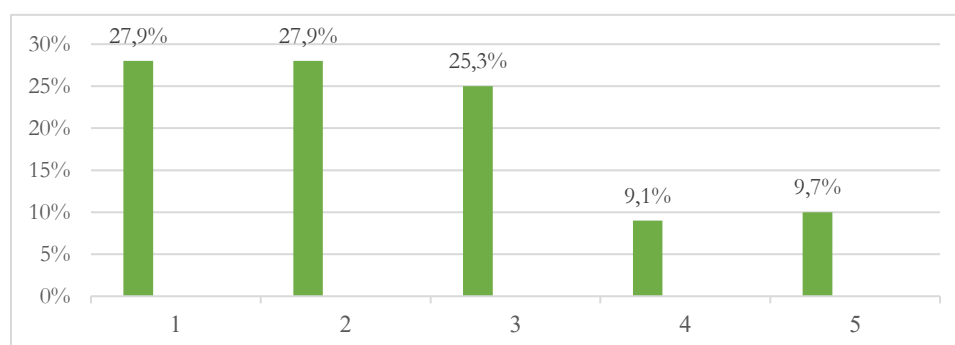


Figure 4 Consumer perceptions of gender-based price discrimination as a reflection of social bias.

Source: Own elaboration.

These findings imply that, while a small yet noteworthy fraction views gender-based pricing as socially motivated, the majority of respondents either dismiss this perspective or remain ambivalent, which may reflect a belief that alternative factors (such as product characteristics or market demand) exert a more significant influence on pricing strategies.

Subsequently, participants were prompted to evaluate their understanding of the Pink Tax. The responses indicated a diverse range of confidence levels concerning their awareness of this issue. Only 28.6% of participants reported feeling sufficiently informed to identify such products, suggesting that fewer than one-third of the sample has a clear understanding of what gender-based pricing disparities entail. A marginally larger group, comprising 33.1%, candidly acknowledged their lack of adequate knowledge in this domain, implying that for numerous consumers, the notion of the Pink Tax may still be ambiguous or insufficiently examined. The most substantial portion, 38.3%, chose the option 'hard to say', which underscores a considerable degree of uncertainty. This response may indicate a general awareness of the issue, yet also reflects a lack of clarity regarding its practical implications or the specific products it influences. In summary, these findings highlight the necessity for enhanced education and transparency

concerning the Pink Tax phenomenon, as a significant segment of consumers continues to be uncertain about how to accurately identify or evaluate it.

To investigate consumer attitudes towards gender-specific pricing, participants were requested to estimate the average price of shower gels for both genders. The open-ended replies were then examined and classified to discern patterns and approximate averages. Respondents offered a diverse array of estimates for the cost of shower gel aimed at women. The prices varied from as low as 3.99 PLN (often cited as a promotional or budget-friendly option) to as high as 45 PLN, with the majority of estimates clustering between 10 PLN and 25 PLN.

- I. Average estimated price: 18.44 PLN.
- II. Most common estimates: 15 PLN, 20 PLN, 17 PLN.
- III. Modal range: 15–20 PLN.

Outliers - a small number of respondents mentioned luxury or premium products exceeding 30 PLN (for instance, 40–45 PLN), which had a slight impact on the average. Interestingly, some participants included remarks indicating their tendency to purchase the least expensive products available, frequently during sales, with one individual noting a price of 3.99 PLN for 500 ml. These comments imply a level of price sensitivity and a dependence on promotional pricing strategies.

The estimated prices for men's shower gel were generally lower and less varied than those for women's products. The estimates ranged from 3 PLN to 35 PLN, with most responses centered in the 10 PLN to 15 PLN range.

- I. Average estimated price: 13.35 PLN.
- II. Most common estimates: 10 PLN, 15 PLN.
- III. Modal range: 10–15 PLN.

Although a few responses indicated prices above 25 PLN (e.g., 30–35 PLN), these outliers were infrequent and did not significantly affect the overall findings. Compared to the estimates for women's shower gels, the price range for men's products was both narrower and lower. Similar to responses from women, some participants mentioned budget-conscious shopping habits or promotional deals, with one noting the same low price of 3.99 PLN for 0.5 litres. These subjective perceptions indicate that consumers are aware of the disparities in gendered pricing for common personal care items. Furthermore, the results highlight the need for transparency and consistency in pricing strategies to maintain consumer trust.

The following questions relate to the segment examining the affective component. In response to the question, "How do you feel when you notice that products aimed at women are priced higher than those intended for men?", the predominant reaction among participants was disappointment, reported by 46.5% of respondents. Furthermore, 18.7% expressed feelings of anger, implying that a substantial majority (over 65%) experience distinctly negative emotions when faced with gender-based price discrepancies. These responses likely arise from a sense of unfair treatment and frustration regarding perceived systemic inequality. Simultaneously, 14.8% of participants reported feeling indifferent, while 11.6% acknowledged that they do not notice such disparities at all, which may suggest either a lack of awareness or diminished sensitivity to price differences. An additional 5.8% indicated that they find it challenging to articulate their feelings, demonstrating that not all consumers possess a definitive emotional response to the matter. Only a small fraction (1.9%) voiced satisfaction, and one participant selected 'other', characterizing their sentiment as disgust. These results reveal that gender-based pricing not only influences consumer behavior but also provokes emotional responses that can adversely affect brand perception and trust. For businesses, this highlights the necessity for more equitable and transparent pricing strategies to prevent alienating a significant segment of their customer base.

The inquiry into the impact of gender-based pricing practices on consumers' emotional connections with brands yielded a variety of responses. A significant 36.8% of participants indicated that these pricing strategies adversely affect their emotional ties to the brand, suggesting that these individuals experience feelings of alienation or dissatisfaction when confronted with price discrimination based on gender. Conversely, 32.9% of respondents asserted that gender-based pricing does not affect their emotional

attachment to brands, indicating a degree of indifference or acceptance towards these pricing variations. Additionally, a considerable 28.4% expressed difficulty in clearly assessing the influence of gendered pricing on their sentiments towards brands, which may signify uncertainty or ambivalence regarding this matter. Notably, a small fraction of 1.9% claimed that gender-based pricing positively impacts their emotional relationship with brands, suggesting that a very limited group of consumers may view such practices as justified or even beneficial. These results highlight the intricate emotional reactions provoked by gender-based pricing and emphasize its potential to undermine brand loyalty among a significant portion of consumers. It appears that gender-based pricing adversely affects the emotional connection with brands for a notable segment of consumers, while others remain indifferent or uncertain. This underscores the risks that such practices pose to brand trust and loyalty, emphasizing the necessity for more transparent and equitable pricing strategies.

Participants were asked about their level of agreement with the assertion: "Paying a higher price for a product aimed at my gender is unjust," utilizing a scale ranging from 1 (strongly agree) to 5 (strongly disagree). A significant portion of the respondents demonstrated strong agreement, with 63.2% opting for option 1, which reflects a distinct perception of unfairness concerning gender-targeted pricing. Moreover, 15.8% expressed some level of agreement (option 2), culminating in nearly 80% of participants supporting the notion that gender-based pricing is inequitable. Neutral responses (option 3) comprised 10.5%, while disagreement was minimal, with only 5.3% selecting options 4 or 5, respectively. These findings indicate that a majority of consumers view gender-based price differences as unjust, underscoring the essential consumer awareness regarding pricing fairness.

The last section concerned the behavioral component of attitude. Participants were asked whether they had ever refrained from purchasing a product due to gender-based price differences. A notable 35.7% of respondents confirmed that they had avoided buying a product for this reason, indicating a tangible behavioral impact of gender-based pricing on consumer decisions. Meanwhile, 34.4% reported that they had never refrained from a purchase due to such price disparities. A significant portion, 29.9%, expressed uncertainty, suggesting some consumers may be unaware or unsure about the influence of gendered pricing on their buying behavior. These findings highlight that gender-based pricing can directly affect consumer purchasing choices for a substantial segment of the population.

Participants were also asked whether they would be willing to purchase products targeted at the opposite gender to save money. A significant majority, 82.6%, expressed willingness to do so, indicating that economic incentives strongly motivate consumers to overcome traditional gender preferences in product choice. In contrast, 12.9% of the respondents expressed reluctance to participate in such actions, which may be attributed to factors such as brand loyalty, individual preferences, or societal norms. A smaller fraction, 4.5%, remained indecisive. The pronounced willingness (82.6%) of consumers to acquire products marketed towards the opposite gender for cost-saving purposes underscores the significant impact that price variations can have on purchasing decisions. This observation implies that gender-based pricing not only shapes consumer perceptions but may also encourage buyers to actively pursue alternatives, potentially jeopardizing brand loyalty and traditional gender-focused marketing approaches.

A notable percentage of participants (41.3%) have actively communicated their views regarding gender-based pricing disparities to friends, family, or through social media platforms. This suggests that the subject resonates with a significant number of individuals and stimulates discussions, which may enhance social awareness and potentially shape public perceptions regarding pricing equity. Nevertheless, nearly half of the participants (49%) have not engaged in conversations about this issue, and almost 10% are uncertain if they have. This indicates that while the topic is pertinent to many, there remains substantial opportunity to foster engagement and public dialogue concerning gender-based pricing, which could result in more robust consumer advocacy and increased pressure on brands to implement fairer pricing strategies.

5. Discussion and Implications

The results of this study align with previous findings in the field of gender-based pricing, particularly in demonstrating that consumers are not only aware of price disparities but also perceive them as unjust. The findings echo those of the New York City Department of Consumer Affairs, which similarly highlighted how women pay more for comparable goods (de Blasio, Menin, 2015). However, this study contributes new insights from a Polish consumer context, where such issues have not been extensively explored.

The clear differences in perceived fairness and emotional responses, particularly among women and younger respondents, support earlier observations, while also revealing growing resistance to traditional gendered marketing strategies (Fatah, Khan, 2016; Moshary, Tuchman, Vajravelu, 2023). Interestingly, although awareness was relatively high, detailed knowledge about the Pink Tax and its broader implications remained limited. This suggests a gap between passive recognition and active engagement with the issue.

Another notable contribution is the behavioral impact observed in this study. The willingness of over 80% of respondents to purchase opposite-gender products for financial reasons demonstrates how traditional gender marketing may be increasingly ineffective. This trend, if it continues, may compel brands to reconsider product differentiation strategies.

While some results may reflect cultural or market-specific features of the Polish context, such as differing regulatory frameworks or consumer habits, they align with global patterns, indicating that the challenge of gender-based pricing is not limited to one geography. The widespread support for regulatory change (81.3%) further indicates that consumer expectations may be shifting towards greater transparency and fairness.

The findings of this study have several important implications for both consumers and businesses operating in the Polish market, as well as for public discourse surrounding pricing fairness. First and foremost, the identification of pricing disparities between products targeted at women and those targeted at men, despite similarities in functionality and composition, highlights the persistence of gendered marketing practices that may contribute to unequal economic treatment of consumers based on gender.

For consumers, the results point to a need for increased awareness and critical examination of pricing strategies. Many respondents demonstrated limited knowledge of these disparities, suggesting that such practices often go unnoticed and unchallenged in everyday shopping experiences. This lack of awareness may lead consumers, particularly women, to pay more for products that serve the same purpose as their male-marketed counterparts, often without realizing it. Encouraging price literacy and fostering greater transparency in product labelling and packaging could empower consumers to make more informed purchasing decisions.

For companies, the findings suggest that pricing strategies based on gendered branding may no longer be perceived as neutral or acceptable by all customer groups. As consumer awareness grows and sensitivity to social equity increases, businesses may face reputational risks if such practices are interpreted as exploitative. Brands that proactively ensure fair pricing across gender-targeted lines or adopt more inclusive, gender-neutral marketing may gain competitive advantage and build stronger consumer trust.

From a broader societal perspective, these findings contribute to the ongoing conversation about gender equality in economic life. While price differences in individual products may seem minor, their cumulative effect can reinforce existing disparities in spending power and consumer autonomy. Addressing gender-based pricing may therefore form part of a wider effort to promote fairness and accountability in market practices.

6. Conclusion

This study investigated the phenomenon of gender-based pricing within the Polish consumer market by combining a comparative product price analysis with a consumer survey. It revealed that gender-based pricing is indeed present, particularly in the category of personal care products, where items marketed

towards women often had higher prices than their male-targeted equivalents, despite similar composition and usage.

Through the survey, the research identified a high level of consumer awareness of this issue, especially among women and younger respondents. However, while general awareness was common, detailed understanding of the mechanisms behind the Pink Tax remained limited. Consumers overwhelmingly perceived gender-based pricing as unfair and unjustified, with many associating it with marketing manipulation or structural gender inequality.

The emotional and behavioral consequences of this perception were significant. Many respondents reported negative feelings such as disappointment or anger, and over one-third indicated that they had avoided purchasing a product due to gendered price disparities. Moreover, a majority stated a willingness to purchase opposite-gender products if it meant financial savings, highlighting how traditional gendered product marketing may be losing its effectiveness.

These findings have implications for businesses and policymakers alike. Brands that continue to rely on gendered pricing may risk alienating increasingly aware and value-conscious consumers. From a policy perspective, the strong support for regulation underscores public demand for fairer pricing practices. Future studies should continue to examine the long-term impact of these pricing strategies on consumer trust, brand loyalty, and market performance - both in Poland and internationally.

Conflict of interest:

The authors declare no conflict of interest.

References

- Barnes, K., & Brounstein, J. (2022). The pink tax: Why do women pay more? *Kilts Center at Chicago Booth Marketing Data Center Paper*. <https://doi.org/10.2139/ssrn.4269217>
- Biercewicz, K., Włodarczyk, K., & Wiścicka-Fernando, M. (2024). Consumer emotions, purchasing decisions, shopping time, and paths in virtual reality. *Human Technology*, 20(2), 399–415. <https://doi.org/10.14254/1795-6889.2024.20-2.8>
- Blythe, J. (2013). *Consumer behavior* (2nd ed.). Sage Publications Ltd.
- Bochańczyk-Kupka, D. (2014). Luksus i dobra luksusowe. *Studia Ekonomiczne*, 176, 97–108.
- Brough, A. R., & Isaac, M. S. (2022). Consumer awareness of gender-based pricing: The role of fairness perceptions. *Journal of Consumer Psychology*, 32(2), 291–305. <https://doi.org/10.1002/jcpy.1254>
- Chua, A. B., Hidalgo, A., Huyo-a, J. J., & Santos, A. J. G. (2022). Pink power: The extent of awareness, driving factors, and overall perception of Filipina youth consumers in Metro Manila, Philippines on pink tax caused by pink marketing strategy. *Journal of Business and Management Studies*, 4(2), 277–293. <https://doi.org/10.32996/jbms.2022.4.2.22>
- Cichocka-Bielicka, A. (2022, January 16). Nowy, niższy VAT na produkty apteczne. Jakie? *Aptekarski.com*. <https://aptekarSKI.com/artikul/nowy-nizszy-vat-na-produkty-apteczne-jakie>
- Cislaghi, B., & Heise, L. (2020). Gender norms and social norms: Differences, similarities and why they matter in prevention science. *Sociology of Health & Illness*, 42(2), 407–422. <https://doi.org/10.1111/1467-9566.13008>
- Courcoubetis, C., & Weber, R. (2003). Cost-based pricing. In S. Ross & R. Weber (Eds.), *Pricing communication networks: Economics, technology and modelling* (pp. 211–240). John Wiley & Sons. <https://doi.org/10.1002/0470867175.ch7>
- Crawford, B. J. (2024). Pink tax and other tropes. *Yale Journal of Law & Feminism*, 34(1), 87–110. <https://doi.org/10.2139/ssrn.4052085>
- De Blasio, B., & Menin, J. (2015). *From cradle to cane: The cost of being a female consumer: A study of gender pricing in New York City*. The New York City Department of Consumer Affairs.
- Downs, J., Norris, T., & Gomez, A. (2024, January 16). California's pink tax law: How new gender-based pricing regulations impact businesses. Hogan Lovells.

<https://www.hoganlovells.com/en/publications/californias-pink-tax-law-how-new-gender-based-pricing-regulations-impact-businesses>

- Essary, D. A. (2023). Hitting the wall: The next step in addressing the pink tax. *Arkansas Law Review*, 75(4), 901–940. <https://scholarworks.uark.edu/alr/vol75/iss4/6>
- Fatah, S. M., & Khan, M. (2016). Online shopping attitudes of management students in India: An empirical exploration of genders. *Pacific Business Review International*, 8(7), 24–34.
- Febriyanti, D., & Yuwono, W. (2023). Pink tax: As a form of gender identity in international products? *Jambura Science of Management*, 5(1), 40–57. <https://doi.org/10.37479/jsm.v5i1.16908>
- Foong, E., & Gerber, E. M. (2021). Understanding gender differences in pricing strategies in online labor marketplaces. In *Proceedings of the 2021 CHI Conference on Human Factors in Computing Systems* (pp. 1–16). ACM. <https://doi.org/10.1145/3411764.3445636>
- Golik, J., & Wasilczuk, J. (2025). Feminist lens on gender roles in entrepreneurial intention and implementation. *Gender, Work & Organization*, 32(4), 1523–1539. <https://doi.org/10.1111/gwao.13246>
- Grether, S. T. (2022). The pink tax. *Feminist Pedagogy*, 2(1), 2. <https://digitalcommons.calpoly.edu/feministpedagogy/vol2/iss1/2>
- Guittar, S. G., Grauerholz, L., Kidder, E. N., Daye, S. D., & McLaughlin, M. (2022). Beyond the pink tax: Gender-based pricing and differentiation of personal care products. *Gender Issues*, 39, 1–23. <https://doi.org/10.1007/s12147-021-09280-9>
- Harb, O. (2022). The pink tax. SSRN. <https://doi.org/10.2139/ssrn.4311524>
- Hasan, B. (2010). Exploring gender differences in online shopping attitude. *Computers in Human Behavior*, 26(4), 597–601. <https://doi.org/10.1016/j.chb.2009.12.012>
- International Journal of Policy Sciences and Law. (2020). UnPinking discrimination: Exploring the pink tax and its implications. *International Journal of Policy Sciences and Law*, 1(3), 45–60.
- Kapferer, J. (1997). Managing luxury brands. *Journal of Brand Management*, 4(4), 251–260. <https://doi.org/10.1057/bm.1997.4>
- Kaufman, S. M., Polack, C. F., & Campbell, G. A. (2018). The pink tax on transportation. In *Women's challenges in mobility* (pp. 45–62). Rudin Center for Transportation.
- Kern, T. (2023, January 16). Różowy podatek – dlaczego kobiety płacą więcej. *FashionBiznes.pl*. <https://fashionbiznes.pl/rozowy-podatek-dlaczego-kobiety-placa-wiecej/>
- Kraft, H., & Weber, J. M. (2012). A look at gender differences and marketing implications. *International Journal of Business and Social Science*, 3(21), 243–250.
- Lafferty, M. (2019). The pink tax: The persistence of gender price disparity. *Midwest Journal of Undergraduate Research*, 11(1), 56–72. <https://doi.org/10.3390/encyclopedia4030083>
- Lake, L. (2015). *Consumer behavior for dummies*. Wiley Publishing Inc.
- Lukács, E., Völgyi, K., Filep, B., & Kovács, Z. (2020). A “Keleti nyitás” politika a magyar felsőoktatás és a Széchenyi István Egyetem nemzetköziesítésében. *KÜLÜGYI SZEMLE*, 19(1), 80–104.
- Manko, B. A., & Jose, S. T. (2022). Gender-based shopping and consumer purchasing: “Sale ends today.” *European Journal of Management and Marketing Studies*, 7(4), 89–104. <https://doi.org/10.46827/ejmms.v7i4.1299>
- Meyers-Levy, J., & Loken, B. (2015). Revisiting gender differences: What we know and what lies ahead. *Journal of Consumer Psychology*, 25(1), 129–149. <https://doi.org/10.1016/j.jcps.2014.06.003>
- Mortelmans, D. (2005). Sign values in processes of distinction: The concept of luxury. *Semiotica*, 157(1–4), 497–520. <https://doi.org/10.1515/semi.2005.2005.157.1-4.497>
- Moshary, S., Tuchman, A., & Vajravelu, N. (2023). Gender-based pricing in consumer packaged goods: A pink tax? *Marketing Science*. Advance online publication. <https://doi.org/10.1287/mksc.2023.1452>
- Petersson McIntyre, M. (2018). Gender by design: Performativity and consumer packaging. *Design and Culture*, 10(3), 337–358. <https://doi.org/10.1080/17547075.2018.1516437>

- Németh, P., Torma, A., Lukács, E., & Filep, B. (2023). Sustainability Opportunities and Barriers at Universities, Development of a Sustainable University Environment. *Chemical Engineering Transactions*, 107, 505–510. <http://doi.org/10.3303/CET23107085>
- Practical Law. (2020, January 16). New York implements "pink tax" ban prohibiting gender-based pricing for substantially similar goods and services. *Thomson Reuters*. <https://uk.practicallaw.thomsonreuters.com/w-028-2952>
- Rączka-Chodykin, A. (2024). „Podatek od bycia kobietą?”, czyli tak zwane podatki: różowy i od tamponów. Analiza porównawcza stanu faktycznego w Polsce i Stanach Zjednoczonych. *Zoon Politikon*, 15(15), 1–19. <https://doi.org/10.4467/2543408XZOP.24.001.19673>
- Sammur-Bonnici, T., & Channon, D. F. (2014). Pricing strategy. In C. L. Cooper (Ed.), *Wiley encyclopedia of management* (Vol. 12, pp. 1–5). John Wiley & Sons. <https://doi.org/10.1002/9781118785317.weom120162>
- Safaya, S. (2014, April 11). AAFA backs legislation to overcome the ‘pink tax’ price discrepancy. *JustStyle*. <https://www.just-style.com/news/aafa-backs-legislation-to-overcome-the-pink-tax-price-discrepancy/?cf-view>
- U.S. Congress. (2023). *Pink Tax Repeal Act*, H.R. 7828, 116th Cong. <https://www.congress.gov/bill/118th-congress/house-bill/7828>
- Vigneron, F., & Johnson, L. W. (2004). Measuring perceptions of brand luxury. *The Journal of Brand Management*, 11(6), 484–506. <https://doi.org/10.1057/palgrave.bm.2540194>
- Wiedmann, P., Hennings, N., & Siebers, A. (2007). Measuring consumers’ luxury value perception: A cross-cultural framework. *Academy of Marketing Science Review*, 2007(7), 1–21.
- Żulawiński, M. (2017, January 16). „Różowy podatek” to nie podatek. *Bankier.pl*. <https://www.bankier.pl/wiadomosc/Rozowy-podatek-to-nie-podatek-7503205.html>



This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution NonCommercial (CC BY-NC 4.0) license.

Appendix

Table 1. Demographic characteristics of respondents

Category	Group	Number	Percentage
Gender	Female	116	74.8%
	Male	31	20.0%
	Other / non-binary	8	5.2%
Age	18–24	101	65.2%
	25–34	22	14.2%
	35–44	14	9.0%
	45–54	8	5.2%
	55+	10	6.4%
Place of residence	<10,000 inhabitants	29	18.7%
	10,000–50,000 inhabitants	31	20.0%
	50,001–100,000 inhabitants	27	17.4%
	100,001–500,000 inhabitants	37	23.9%
	>500,000 inhabitants	31	20.0%
Education	Primary	2	1.3%
	Lower secondary	1	0.6%
	Basic vocational	3	1.9%
	General secondary	57	36.8%
	Technical/vocational secondary	20	12.9%
	Post-secondary	24	15.5%
	Higher (Bachelor's/Engineer)	27	17.4%

Average monthly net income	Higher (Master's or above)	19	12.3%
	Other (e.g., "high school diploma")	2	1.2%
	< PLN 1,000	32	21.5%
	PLN 1,000–2,999	35	23.5%
	PLN 3,000–4,999	53	34.2%
	PLN 5,000–6,999	22	14.8%
	> PLN 7,000	7	4.7%

Source: own evaluation

Table 2 Pricing disparities in razors in Poland.

Shop	Brand	Product for men	Regular price in PLN	Product for women	Regular price in PLN	Price difference in PLN
Rossmann	Wilkinson Sword	WILKINSON SWORD Barber's Style	79,99	WILKINSON SWORD Intuition Rose Gold	109,99	30,00
Hebe	Wilkinson Sword	Wilkinson Sword Classic Premium	79,99	Wilkinson Intuition Rose Gold	109,99	30,00
Rossmann	Wilkinson Sword	WILKINSON SWORD Xtreme 3 Sensitive	4,99	WILKINSON SWORD My Intuition	8,99	4,00
Hebe	Wilkinson Sword	Wilkinson Sword Xtreme3 Sensitive	4,99	Wilkinson Sword Quattro For Women Sensitive	8,99	4,00
Hebe	Gillette	Gillette Blue 3	6,99	Gillette Venus	8,99	2,00
Rossmann	Gillette	GILLETTE Blue 3	6,99	GILLETTE VENUS Simply 3	7,49	0,5

Source: own work on the basis of Rossmann <https://www.rossmann.pl>, and Hebe <https://www.hebe.pl> [access: 17.01.2025].

Table 3 Pricing disparities in shower gels in Poland.

Shop	Brand	Product for men	Regular price in PLN	Product for women	Regular price in PLN	Price difference in PLN
Douglas	Givenchy	Gentleman Shower Gel	158,99	L'Interdit Shower Gel	201,99	43,00
Notino	Dior	Sauvage Shower Gel, 250 ml	210,30	Miss Dior Shower Gel, 175 ml	231,40	21,10
Notino	Carolina Herrera	Bad Boy Shower Gel	224,00	Good Girl Shower Gel	232,00	8,00
Rossmann	Nivea	NIVEA MEN Protect & Care	15,99	NIVEA Cream Care	16,99	1,00
Hebe	Ziaja	Ziaja Yego	9,49	Ziaja Mięta Herbaciana	8,99	0,5

Source: own work on the basis of Rossmann: <https://www.rossmann.pl>, Hebe, <https://www.hebe.pl>, Notino, <https://www.notino.pl>, and Douglas: <https://www.douglas.pl/pl> [access: 18.02.2025].

Table 4 Pricing disparities in face creams in Poland.

Shop	Brand	Product for men	Regular price in PLN	Product for women	Regular price in PLN	Price difference in PLN
Notino	Rituals	Rituals Homme anti-wrinkle cream, 50 ml	187,50	The Ritual of Namaste anti-wrinkle lifting cream for the night, 50 ml	229,00	41,50
Rossmann	Bielenda Professional	BIELEND A PROFESSIONAL Supreme Lab for Men Moisturizing cream-gel, soothing, 50 ml	59,99	BIELEND A PROFESSIONAL Supreme Lab Hydra Glow Oil-free, moisturizing face cream with Glow effect, 50 ml	79,99	20,00

Rossmann	Dermika	DERMIKA 100% for MEN Face cream, against wrinkles and furrows, 50+, day/night, 50 ml	71,99	DERMIKA Maestria Anti-wrinkle face cream, day and night 50+, 50 ml	89,99	18,00
Rossmann	Hagi	HAGI Ahoy Captain! Anti-wrinkle face cream, 50 ml	54,99	HAGI Smart Face cream, natural, nourishing with retinol, 50 ml	69,99	15,00
Douglas	Douglas Collection	Men Anti-aging Face Cream Face cream, 50 ml	115,00	Skin Focus Anti-Age Day Cream Anti-Aging Care, 50 ml	129,00	14,00
Rossmann	Nivea	NIVEA MEN Active Energy, 50 ml, Energizing face cream	41,99	NIVEA Q10 Face cream, anti-wrinkle, moisturizing, brightening, SPF 15, for the day, 50 ml	51,99	10,00
Rossmann	AA	AA MEN Active Care Outdoor face cream, SPF30, hypoallergenic, 50 ml	31,99	AA 5 Repair Gold Treatment Rejuvenating, protective face cream SPF30, 50 ml	39,99	8,00
Rossmann	AA	AA MEN Advanced Care Regenerating cream for men, day and night, intensive 50+, 50 ml	24,99	AA 5 Repair Active Lifting Face cream, 50+, daytime, 50 ml	26,99	2,00
Rossmann	ISANA	ISANA MEN Ultra Sensitive Face cream, moisturizing, for men, 75 ml	17,49	ISANA Pure Face cream, moisturizing, 50 ml	17,99	0,50

Source: own work on the basis of Rossmann, <https://www.rossmann.pl>, Notino, <https://www.notino.pl>, and Douglas, <https://www.douglas.pl/pl> [access: 19.02.2025].

Table 5 Pricing disparities in fragrances in Poland.

Shop	Brand	Product for men	Regular price for 1 ml in PLN	Product for women	Regular price for 1 ml in PLN	Price difference in PLN
Douglas	Tom Ford	Tobacco Vanille EDP 100 ml	17,49	Lost Cherry EDP 100 ml	23,59	6,10
Douglas	Dolce & Gabbana	The One for Men Gold Intense 100 ml	6,25	The One Gold Intense 75 ml	9,72	3,47
Notino	Jean Paul Gaultier	Le Male Le Parfum 125 ml	5,15	La Belle Le Parfum 100 ml	8,30	3,15
Notino	Givenchy	Gentleman EDP 60 ml	6,78	L'Interdit EDP 50 ml	9,82	3,04
Notino	Versace	Eros EDP 50 ml	6,45	Bright Crystal Parfum 50 ml	9,44	2,99
Douglas	Paco Rabanne	1 Million Parfum 100 ml	6,55	Lady Million EDP 80 ml	8,50	1,95
Sephora	Prada	Luna Rossa Ocean EDP 50 ml	10,18	Paradoxe EDP 50 ml	11,98	1,80
Douglas	Carolina Herrera	Bad Boy Le Parfum 50 ml	9,70	Good Girl EDP 50 ml	11,26	1,56
Douglas	Valentino	Born In Roma Uomo Intense Uomo EDP 100 ml	7,09	Born In Roma Donna Intense Donna EDP 100 ml	8,65	1,56
Douglas	Guerlain	L'Homme Idéal EDP 100 ml	6,89	Mon Guerlain EDP 100 ml	8,45	1,56

Notino	Dior	Sauvage	5,39	Miss Dior	6,35	0,96
Douglas	Mugler	A*Men A*MEN FANTASM EDP 50 ml	7,78	Alien EDP 60 ml	8,70	0,92
Douglas	Giorgio Armani	Emporio Armani Stronger with you EDP 100 ml	5,85	Emporio Armani Because It's You	6,49	0,64

Source: own work on the basis of Douglas, <https://www.douglas.pl/pl>, Notino, <https://www.notino.pl>, and Sephora, <https://www.sephora.pl> [access: 19.02.2025].