


# Menstrual Inequality and the Tampon Tax





## What is the Tampon Tax?


The **'tampon tax'** encompasses the sales tax, value-added tax, and similar taxes imposed on menstrual hygiene products<sup>1</sup>(MHPs). This exists because tampons and other menstrual products are classified as a **'luxury'** and are taxed accordingly. Critics of the tax argue that MHPs should be exempt from sales tax because thousands of health and personal care items, such as **Viagra, dandruff shampoo, and Epsom salts**, all of which are items that are not necessary for daily life,<sup>2</sup> **are exempt**. Because the majority of people who menstruate are women, the tampon tax can be argued as an instance of sex-discrimination from a federal financial institution. Furthermore, it is a human rights issue as the affordable access to menstrual hygiene products is linked to the rights of health, sanitation, education, equality, and freedom from discrimination.


## Quick Facts

 **50%** Menstruation, the uncontrollable release of blood and tissue out of a person's vagina, is a reality for roughly **half** of the world's population.<sup>3</sup>

 Those who menstruate use **tampons**, pads, menstrual cups, and other various products to absorb menstrual flow.

 The menstrual health market makes **\$2 Billion** per year.<sup>4</sup>

 Women spend between **\$70-\$100** on MHPs each year.<sup>5</sup>

 Depending on the state the person lives in, the amount spent on sales tax for MHPs ranges between **\$87 - \$300** over a lifetime.<sup>6</sup>

## Lack of Accessibility

Although the tax ranges from only 2.5% to 10%, depending on a state's tax rate, it contributes to the inaccessibility of menstrual hygiene products. Lack of access to MHPs lead to many negative consequences. For example, one survey determined that at a high school in St. Louis, **42% of students reported not having access to menstrual products** at their school and **12.7% said a lack of MHPs caused them to miss school**.<sup>9</sup> In another study of low-income women in St. Louis, an interviewer discovered that **64% of women were unable to afford menstrual hygiene products** during the previous year and that **46% were forced to decide between buying food or MHPs**.<sup>10</sup> Furthermore, many people think that the Supplemental Nutrition Assistance Program (SNAP) covers menstrual needs, such as MHPs, and are shocked to discover that it only provides assistance for food. SNAP does not cover the purchases of menstrual hygiene products, which forces low-income women to choose between two necessities: food and period products.<sup>11</sup>

## Lack of Representation

Legislation has not changed at a federal level for the tampon tax, likely due to the makeup of Congress. When creating laws concerning female-centered issues, such as menstruation, it is important those laws be written by Congress members who are familiar with the problem, in this case other women and people who menstruate.

The 115th Congress was only **21.2% women**, in contrast the U.S. population is **51% women**.<sup>12</sup>



## History of the Tampon Tax Debate

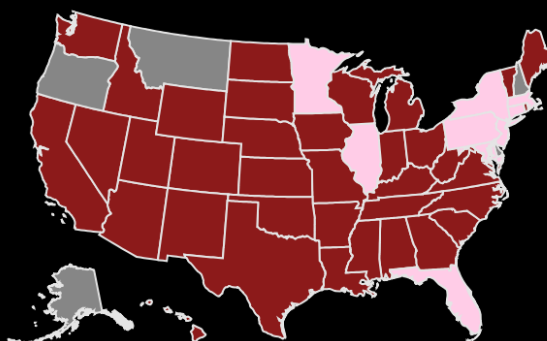
There has been a tax on tampons since their introduction to the market and had been classified under the 'cosmetics' title. Three women first brought the tampon tax into public light when they presented a case against the tax in the mid-1980s in Illinois.<sup>7</sup> The Illinois Supreme Court changed the classification of the products from 'cosmetics' to 'medical appliance', which was still not exempted from sales tax at the time. Although that was 30 years ago, people still continue the fight against the tax; it came to the public's attention once again in 2016,<sup>8</sup> which Time Magazine labeled as the **'Year of the Period'**.

The male perception of menstruation is oftentimes not based on reality; a humorous example is when Sally Ride, the first female astronaut, was asked by Ivy-League educated men if **100 tampons were enough for her one-week space mission**.<sup>13</sup> Furthermore, there is a stigma surrounding periods; menstrual blood is seen as unsanitary and taboo, or just an uncomfortable topic for men, which explains why male legislators do not bring up the issue often. With an increasing number of women being elected to Congress each session, this issue will hopefully be brought up more frequently.

## Arguments against Repeal

The main argument against the repeal of the tampon tax is the potential impact it has on the economy. People are worried that removing a tax from something with such a large profit will negatively impact the economy. In California, the elimination of the tampon tax will cost the state roughly **\$20 million a year** in losses; however, when compared to their large state budget it is not a big loss.<sup>15</sup> Unfortunately, with the exemption of MHPs on the basis of being a necessity, there becomes room for people to label other items as 'necessities' and demand exemption, for items such as underwear, which creates another debate. An argument also rises that if the government removes this tax there is a risk of other items being taxed at a higher rate. While none of these potential drawbacks of raising taxes and harming the budget have occurred in the few states that have repealed the tax, it still concerns some legislators.

## Current State of the Tax



- States that do not have sales tax
- States that have repealed the tampon tax
- States with the tampon tax

There are 10 states where there is no tampon tax and 4 states that have no sales tax. By repealing the tax, the hope is that women of all economic classes, will have more accessibility to MHPs, which will eventually lead to a decreased stigma surrounding menstruation. In a study looking at the effects of repealing the tampon tax in New Jersey in 2005, the researchers came to the conclusion that this tax break helps both high-income and low-income consumers overall, but it primarily helped low-income women purchase MHPs much more often and easily.<sup>14</sup> The benefits seen in this research suggests that the repeal of the tampon tax might be best for all people affected.



## A Solution?

New York Congresswoman Grace Meng created and advocated for the Menstrual Equality Act of 2017, which would amend the Internal Revenue code to get rid of the tampon tax and also allow a refundable tax credit for \$120 to low income people who use MHPs. This would solve the issue of MHPs not being included in SNAP while also repealing the tampon tax, thus making them much more accessible. At a press conference after the release of this bill, Meng describes her stance on menstruation and why this bill was created:

"It is definitely **not a luxury** to menstruate and my legislation acknowledges this reality by making it **easier** for women and girls to **access the products** that their anatomy requires."

### Key Components of the Menstrual Equality Act of 2017<sup>16</sup>

- Allow individuals to buy MHPs with money they contribute to their flexible spending accounts.
- Direct the Secretary of Labor to require employers with 100 or more employees to provide menstrual hygiene products to their employees free of charge.
- Require every state to provide menstrual hygiene products to female inmates and detainees, at no cost and on demand.
- Allow grant funds from the Emergency Food and Shelter Grant Program, which can be used by homeless assistance providers for essential household items, to be used for menstrual hygiene products.
- Provide a refundable tax credit to low-income individuals who regularly use menstrual hygiene products.



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Those against the Menstrual Equity Act of 2017 provide the same argument that those against the repeal of the tampon tax do - there is too much of an economic loss. As with many bills that are introduced, it is currently at a standstill; it has been sitting in the Subcommittee on Crime, Terrorism, and Homeland Security since March 2017, luckily Representative Meng is a member of that committee, so it is in safe hands.

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