

Appendix for:
Women’s Descriptive Representation and Gendered Import Tax
Discrimination

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1 Summary of the data

1.1 Countries included in sample

Table A1 lists the countries included in the main model (Table 1, column 2 in the main text) with their average pink tax, first year in sample, and last year in sample. Note that India has an usually large pink tax, driven by a few individual cases. Our results are robust to winsorizing those (see the main text, Table 2, column 3), to including country fixed effects (see the main text, Table 2, column 5), and to dropping India from the sample.

Table A1: List of countries and average pink tax

Country	Average pink tax	First year	Last year
Albania	0.076	1997	2015
Argentina	0.058	1995	2014
Australia	0.547	1996	2015
Bangladesh	-0.015	1998	2013
Bolivia	-0.695	1995	2015
Bosnia and Herzegovina	0.128	2001	2015
Botswana	0.908	2001	2014
Brazil	0.063	1995	2015
Bulgaria	-0.151	1997	2006
Canada	0.022	1995	2015
Sri Lanka	-0.087	1997	2009
Chile	-0.094	1995	2015
Colombia	-0.051	1995	2015
Costa Rica	0.128	1995	2015
Croatia	0.237	2001	2012
Czech Republic	-1.157	1996	2003
Dominican Republic	0.124	1996	2015
Ecuador	-0.369	1995	2015
El Salvador	-0.177	1995	2015
Estonia	0.000	1996	2003
Georgia	0.042	2004	2015
Ghana	-0.034	2000	2015
Guatemala	-0.097	1995	2015
Honduras	0.007	1995	2015
Hungary	-0.194	1996	2002
India	16.057	1996	2015
Indonesia	0.299	1999	2015
Israel	1.224	1999	2015
Jamaica	0.002	1996	2015
Japan	0.181	1995	2015
Kenya	1.632	2002	2015
Korea	-0.082	1995	2015
Latvia	-0.038	1996	2002
Lithuania	0.039	1996	2003
Madagascar	0.066	1995	2008

Country	Average pink tax	First year	Last year
Malawi	0.096	2015	2015
Mauritius	-1.539	2015	2015
Mexico	0.206	2000	2015
Mongolia	-0.003	1996	2015
Moldova	-0.086	1996	2015
Mozambique	-0.049	2000	2003
New Zealand	1.690	1996	2015
Nicaragua	-0.045	1995	2015
Nigeria	-0.086	2015	2015
Norway	-0.172	1995	2015
Pakistan	-0.303	1995	2015
Panama	-0.105	1997	2015
Paraguay	-1.314	2003	2015
Peru	-0.019	2001	2015
Philippines	-0.168	1995	2015
Poland	-2.703	1995	2003
Romania	0.313	1999	2005
Senegal	0.052	2001	2015
Slovak Republic	-1.306	1998	2003
Slovenia	-0.059	1999	2003
South Africa	-1.046	1996	2015
Switzerland	0.063	1995	2015
Thailand	0.727	1995	2013
Trinidad and Tobago	0.026	1996	2012
Tunisia	-0.838	2015	2015
Turkey	0.238	1995	2015
Ukraine	0.012	1995	2015
Macedonia	-0.071	2001	2015
United States	-0.282	1995	2015
Uruguay	0.087	1995	2015
Venezuela	0.093	1995	2004
Zambia	-1.001	2008	2015
Total	0.271	1995	2015

1.2 Items included in sample

Tables A2 and A3 provide a list of all gendered apparel items included in our sample. The list varies according to the version of the Harmonised System each country uses in a given year (H0-H2 versus H3-H5), because the 2007 revision of the Harmonised System (H3) removed some categories that existed previously.

Table A2: List of gendered apparel items, H0-H2

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610110	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of whole or fine animal hair, knitted or crocheted (excluding those of heading no. 6103)	610210	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted (excluding those of heading no. 6104)
610120	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of cotton, knitted or crocheted (excluding those of heading no. 6103)	610220	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of cotton, knitted or crocheted (excluding those of heading no. 6104)
610130	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of man-made fibres, knitted or crocheted, (excluding those of heading no. 6103)	610230	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of man-made fibres, knitted or crocheted (excluding those of heading no. 6104)
610190	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.c. in heading no. 6101, knitted or crocheted (excluding those of heading no. 6103)	610290	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.c. in heading no. 6102, knitted or crocheted (excluding those of heading no. 6104)
610311	Suits; men's or boys', of wool or fine animal hair, knitted or crocheted	610411	Suits; women's or girls', of wool or fine animal hair, knitted or crocheted
610312	Suits; men's or boys', of synthetic fibres, knitted or crocheted	610413	Suits; women's or girls', of synthetic fibres, knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610319	Suits; men's or boys', of other textile materials, knitted or crocheted	610419	Suits; women's or girls', of textile materials (other than synthetic fibres), knitted or crocheted
610319	Suits; men's or boys', of other textile materials, knitted or crocheted	610412	Suits; women's or girls', of cotton, knitted or crocheted
610321	Ensembles; men's or boys', of wool or fine animal hair, knitted or crocheted	610421	Ensembles; women's or girls', of wool or fine animal hair, knitted or crocheted
610322	Ensembles; men's or boys', of cotton, knitted or crocheted	610422	Ensembles; women's or girls', of cotton, knitted or crocheted
610323	Ensembles; men's or boys', of synthetic fibres, knitted or crocheted	610423	Ensembles; women's or girls', of synthetic fibres, knitted or crocheted
610329	Ensembles; men's or boys', of textile materials (other than cotton or synthetic fibres), knitted or crocheted	610429	Ensembles; women's or girls', of textile materials (other than cotton or synthetic fibres), knitted or crocheted
610331	Jackets and blazers; men's or boys', of wool or fine animal hair, knitted or crocheted	610431	Jackets; women's or girls', of wool or fine animal hair, knitted or crocheted
610332	Jackets and blazers; men's or boys', of cotton, knitted or crocheted	610432	Jackets; women's or girls', of cotton, knitted or crocheted
610333	Jackets and blazers; men's or boys', of synthetic fibres, knitted or crocheted	610433	Jackets; women's or girls', of synthetic fibres, knitted or crocheted
610339	Jackets and blazers; men's or boys', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	610439	Jackets; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted
610341	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of wool or fine animal hair, knitted or crocheted	610461	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of wool or fine animal hair, knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610342	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of cotton, knitted or crocheted	610462	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of cotton, knitted or crocheted
610343	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of synthetic fibres, knitted or crocheted	610463	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of synthetic fibres, knitted or crocheted
610349	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	610469	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted
610510	Shirts; men's or boys', of cotton, knitted or crocheted	610610	Blouses, shirts and shirt-blouses; women's or girls', of cotton, knitted or crocheted
610520	Shirts; men's or boys', of man-made fibres, knitted or crocheted	610620	Blouses, shirts and shirt-blouses; women's or girls', of man-made fibres, knitted or crocheted
610590	Shirts; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	610690	Blouses, shirts and shirt-blouses; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
610711	Underpants and briefs; men's or boys', of cotton, knitted or crocheted	610821	Briefs and panties; women's or girls', of cotton, knitted or crocheted
610712	Underpants and briefs; men's or boys', of man-made fibres, knitted or crocheted	610822	Briefs and panties; women's or girls', of man-made fibres, knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610719	Underpants and briefs; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	610829	Briefs and panties; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
610721	Nightshirts and pyjamas; men's or boys', of cotton, knitted or crocheted	610831	Nightdresses and pyjamas; women's or girls', of cotton, knitted or crocheted
610722	Nightshirts and pyjamas; men's or boys', of man-made fibres, knitted or crocheted	610832	Nightdresses and pyjamas; women's or girls', of man-made fibres, knitted or crocheted
610729	Nightshirts and pyjamas; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	610839	Nightdresses and pyjamas; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
610791	Bathrobes, dressing gowns and similar articles; men's or boys', of cotton, knitted or crocheted	610891	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of cotton, knitted or crocheted
610792	Bathrobes, dressing gowns and similar articles; men's or boys', of man-made fibres, knitted or crocheted	610892	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of man-made fibres, knitted or crocheted
610799	Bathrobes, dressing gowns and similar articles; men's or boys', of textile materials (other than cotton), knitted or crocheted	610899	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
611231	Swimwear; men's or boys', of synthetic fibres, knitted or crocheted	611241	Swimwear; women's or girls', of synthetic fibres, knitted or crocheted
611239	Swimwear; men's or boys', of textile materials (other than synthetic fibres), knitted or crocheted	611249	Swimwear; women's or girls', of textile materials (other than synthetic fibres), knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620111	Coats; men's or boys', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair, other than those of heading no. 6203 (not knitted or crocheted)	620211	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair, other than those of heading no. 6204 (not knitted or crocheted)
620112	Coats; men's or boys', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton, other than those of heading no. 6203 (not knitted or crocheted)	620212	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton, other than those of heading no. 6204 (not knitted or crocheted)
620113	Coats; men's or boys', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres, other than those of heading no. 6203 (not knitted or crocheted)	620213	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres, other than those of heading no. 6204 (not knitted or crocheted)
620119	Coats; men's or boys', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6203 (not knitted or crocheted)	620219	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6204 (not knitted or crocheted)
620191	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of wool or fine animal hair, other than those of heading no. 6203 (not knitted or crocheted)	620291	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of wool or fine animal hair, other than those of heading no. 6204 (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620192	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of cotton, other than those of heading no. 6203 (not knitted or crocheted)	620292	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of cotton, other than those of heading no. 6204 (not knitted or crocheted)
620193	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of man-made fibres, other than those of heading no. 6203 (not knitted or crocheted)	620293	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of man-made fibres, other than those of heading no. 6204 (not knitted or crocheted)
620199	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6203 (not knitted or crocheted)	620299	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of textile materials n.e.c. in item no. 6202.9, other than those of heading no. 6204, (not knitted or crocheted)
620319	Suits; men's or boys', of textile materials n.e.c. in item no. 6203.1 (not knitted or crocheted)	620412	Suits; women's or girls', of cotton (not knitted or crocheted)
620311	Suits; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620411	Suits; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620312	Suits; men's or boys', of synthetic fibres (not knitted or crocheted)	620413	Suits; women's or girls', of synthetic fibres (not knitted or crocheted)
620319	Suits; men's or boys', of textile materials n.e.c. in item no. 6203.1 (not knitted or crocheted)	620419	Suits; women's or girls', of textile materials n.e.c. in item no. 6204.1 (not knitted or crocheted)
620321	Ensembles; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620421	Ensembles; women's or girls', of wool or fine animal hair (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620322	Ensembles; men's or boys', of cotton (not knitted or crocheted)	620422	Ensembles; women's or girls', of cotton (not knitted or crocheted)
620323	Ensembles; men's or boys', of synthetic fibres (not knitted or crocheted)	620423	Ensembles; women's or girls', of synthetic fibres (not knitted or crocheted)
620329	Ensembles; men's or boys', of textile materials n.e.c. in item no. 6203.2 (not knitted or crocheted)	620429	Ensembles; women's or girls', of textile materials n.e.c. in item no. 6204.2 (not knitted or crocheted)
620331	Jackets and blazers; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620431	Jackets and blazers; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620332	Jackets and blazers; men's or boys', of cotton (not knitted or crocheted)	620432	Jackets and blazers; women's or girls', of cotton (not knitted or crocheted)
620333	Jackets and blazers; men's or boys', of synthetic fibres (not knitted or crocheted)	620433	Jackets and blazers; women's or girls', of synthetic fibres (not knitted or crocheted)
620339	Jackets and blazers; men's or boys', of textile materials n.e.c. in item no. 6203.3 (not knitted or crocheted)	620439	Jackets and blazers; women's or girls', of textile materials n.e.c. in item no. 6204.3 (not knitted or crocheted)
620341	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620461	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620342	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of cotton (not knitted or crocheted)	620462	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of cotton (not knitted or crocheted)
620343	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of synthetic fibres (not knitted or crocheted)	620463	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of synthetic fibres (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620349	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of textile materials (other than wool, fine animal hair, cotton or synthetic fibres), (not knitted or crocheted)	620469	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of textile materials (other than wool, fine animal hair, cotton or synthetic fibres), (not knitted or crocheted)
620520	Shirts; men's or boys', of cotton (not knitted or crocheted)	620630	Blouses, shirts and shirt-blouses; women's or girls', of cotton (not knitted or crocheted)
620530	Shirts; men's or boys', of man-made fibres (not knitted or crocheted)	620640	Blouses, shirts and shirt-blouses; women's or girls', of man-made fibres (not knitted or crocheted)
620510	Shirts; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620620	Blouses, shirts and shirt-blouses; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620590	Shirts; men's or boys', of textile materials n.e.c. in heading no. 6205 (not knitted or crocheted)	620610	Blouses, shirts and shirt-blouses; women's or girls', of silk or silk waste (not knitted or crocheted)
620590	Shirts; men's or boys', of textile materials n.e.c. in heading no. 6205 (not knitted or crocheted)	620690	Blouses, shirts and shirt-blouses; women's or girls', of textile materials n.e.c. in heading no. 6206 (not knitted or crocheted)
620711	Underpants and briefs; men's or boys', of cotton (not knitted or crocheted)	620811	Slips and petticoats; women's or girls', of man-made fibres (not knitted or crocheted)
620719	Underpants and briefs; men's or boys', of textile materials other than cotton (not knitted or crocheted)	620819	Slips and petticoats; women's or girls', of textile materials other than man-made fibres (not knitted or crocheted)
620721	Nightshirts and pyjamas; men's or boys', of cotton (not knitted or crocheted)	620821	Nightdresses and pyjamas; women's or girls', of cotton (not knitted or crocheted)
620722	Nightshirts and pyjamas; men's or boys', of man-made fibres (not knitted or crocheted)	620822	Nightdresses and pyjamas; women's or girls', of man-made fibres (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620729	Nightshirts and pyjamas; men's or boys', of textile materials other than cotton or man-made fibres (not knitted or crocheted)	620829	Nightdresses and pyjamas; women's or girls', of textile materials other than cotton or man-made fibres (not knitted or crocheted)
620792	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of man-made fibres (not knitted or crocheted)	620892	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns etc.; women's or girls', of man-made fibres (not knitted or crocheted), excluding incontinence or other sanitary garments or garment liners of heading no. 96.19
620791	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of cotton (not knitted or crocheted)	620891	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns and similar articles; women's or girls', of cotton (not knitted or crocheted)
620799	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of textile materials other than cotton (not knitted or crocheted)	620899	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns and similar articles; women's or girls', of textile materials other than cotton or man-made fibres (not knitted or crocheted)
621020	Garments; overcoats, rain-coats, car-coats, capes, cloaks and similar articles, men's or boys', of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	621030	Garments; overcoats, rain-coats, car-coats, capes, cloaks and similar articles, women's or girls', of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)
621040	Garments; men's or boys', n.e.c. in item no. 6210.2, of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	621050	Garments; women's or girls', n.e.c. in item no. 6210.3, of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
621111	Swimwear; men's or boys', (not knitted or crocheted)	621112	Swimwear; women's or girls', (not knitted or crocheted)
621132	Track suits and other garments n.e.c.; men's or boys', of cotton (not knitted or crocheted)	621142	Track suits and other garments n.e.c.; women's or girls', of cotton (not knitted or crocheted)
621133	Track suits and other garments n.e.c.; men's or boys', of man-made fibres (not knitted or crocheted)	621143	Track suits and other garments n.e.c.; women's or girls', of man-made fibres (not knitted or crocheted)
621139	Track suits and other garments n.e.c.; men's or boys', of textile materials n.e.c. in item no. 6211.3 (not knitted or crocheted)	621149	Track suits and other garments n.e.c.; women's or girls', of textile materials n.e.c. in item no. 6211.4 (not knitted or crocheted)
621131	Track suits and other garments n.e.c.; men's or boys', of wool or fine animal hair (not knitted or crocheted)	621141	Track suits and other garments n.e.c.; women's or girls', of wool or fine animal hair (not knitted or crocheted)

Table A3: List of gendered apparel items, H3-H5

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610190	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.c. in heading no. 6101, knitted or crocheted (excluding those of heading no. 6103)	610210	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted (excluding those of heading no. 6104)
610120	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of cotton, knitted or crocheted (excluding those of heading no. 6103)	610220	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of cotton, knitted or crocheted (excluding those of heading no. 6104)
610130	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of man-made fibres, knitted or crocheted, (excluding those of heading no. 6103)	610230	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of man-made fibres, knitted or crocheted (excluding those of heading no. 6104)
610190	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.c. in heading no. 6101, knitted or crocheted (excluding those of heading no. 6103)	610290	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.c. in heading no. 6102, knitted or crocheted (excluding those of heading no. 6104)
610310	Suits; men's or boys', knitted or crocheted	610413	Suits; women's or girls', of synthetic fibres, knitted or crocheted
610310	Suits; men's or boys', knitted or crocheted	610419	Suits; women's or girls', of textile materials (other than synthetic fibres), knitted or crocheted
610322	Ensembles; men's or boys', of cotton, knitted or crocheted	610422	Ensembles; women's or girls', of cotton, knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610323	Ensembles; men's or boys', of synthetic fibres, knitted or crocheted	610423	Ensembles; women's or girls', of synthetic fibres, knitted or crocheted
610329	Ensembles; men's or boys', of textile materials (other than cotton or synthetic fibres), knitted or crocheted	610429	Ensembles; women's or girls', of textile materials (other than cotton or synthetic fibres), knitted or crocheted
610331	Jackets and blazers; men's or boys', of wool or fine animal hair, knitted or crocheted	610431	Jackets; women's or girls', of wool or fine animal hair, knitted or crocheted
610332	Jackets and blazers; men's or boys', of cotton, knitted or crocheted	610432	Jackets; women's or girls', of cotton, knitted or crocheted
610333	Jackets and blazers; men's or boys', of synthetic fibres, knitted or crocheted	610433	Jackets; women's or girls', of synthetic fibres, knitted or crocheted
610339	Jackets and blazers; men's or boys', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	610439	Jackets; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted
610341	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of wool or fine animal hair, knitted or crocheted	610461	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of wool or fine animal hair, knitted or crocheted
610342	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of cotton, knitted or crocheted	610462	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of cotton, knitted or crocheted
610343	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of synthetic fibres, knitted or crocheted	610463	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of synthetic fibres, knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610349	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	610469	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted
610510	Shirts; men's or boys', of cotton, knitted or crocheted	610610	Blouses, shirts and shirt-blouses; women's or girls', of cotton, knitted or crocheted
610520	Shirts; men's or boys', of man-made fibres, knitted or crocheted	610620	Blouses, shirts and shirt-blouses; women's or girls', of man-made fibres, knitted or crocheted
610590	Shirts; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	610690	Blouses, shirts and shirt-blouses; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
610711	Underpants and briefs; men's or boys', of cotton, knitted or crocheted	610821	Briefs and panties; women's or girls', of cotton, knitted or crocheted
610712	Underpants and briefs; men's or boys', of man-made fibres, knitted or crocheted	610822	Briefs and panties; women's or girls', of man-made fibres, knitted or crocheted
610719	Underpants and briefs; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	610829	Briefs and panties; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
610721	Nightshirts and pyjamas; men's or boys', of cotton, knitted or crocheted	610831	Nightdresses and pyjamas; women's or girls', of cotton, knitted or crocheted
610722	Nightshirts and pyjamas; men's or boys', of man-made fibres, knitted or crocheted	610832	Nightdresses and pyjamas; women's or girls', of man-made fibres, knitted or crocheted

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
610729	Nightshirts and pyjamas; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	610839	Nightdresses and pyjamas; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
610791	Bathrobes, dressing gowns and similar articles; men's or boys', of cotton, knitted or crocheted	610891	N negligees, bathrobes, dressing gowns and similar articles; women's or girls', of cotton, knitted or crocheted
610799	Bathrobes, dressing gowns and similar articles; men's or boys', of textile materials (other than cotton), knitted or crocheted	610892	N negligees, bathrobes, dressing gowns and similar articles; women's or girls', of man-made fibres, knitted or crocheted
610799	Bathrobes, dressing gowns and similar articles; men's or boys', of textile materials (other than cotton), knitted or crocheted	610899	N negligees, bathrobes, dressing gowns and similar articles; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted
611231	Swimwear; men's or boys', of synthetic fibres, knitted or crocheted	611241	Swimwear; women's or girls', of synthetic fibres, knitted or crocheted
611239	Swimwear; men's or boys', of textile materials (other than synthetic fibres), knitted or crocheted	611249	Swimwear; women's or girls', of textile materials (other than synthetic fibres), knitted or crocheted
620111	Coats; men's or boys', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair, other than those of heading no. 6203 (not knitted or crocheted)	620211	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair, other than those of heading no. 6204 (not knitted or crocheted)
620112	Coats; men's or boys', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton, other than those of heading no. 6203 (not knitted or crocheted)	620212	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton, other than those of heading no. 6204 (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620113	Coats; men's or boys', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of man-made fibres, other than those of heading no. 6203 (not knitted or crocheted)	620213	Coats; women's or girls', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of man-made fibres, other than those of heading no. 6204 (not knitted or crocheted)
620119	Coats; men's or boys', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6203 (not knitted or crocheted)	620219	Coats; women's or girls', overcoats, raincoats, carcoats, capes, cloaks and similar articles, of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6204 (not knitted or crocheted)
620191	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of wool or fine animal hair, other than those of heading no. 6203 (not knitted or crocheted)	620291	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of wool or fine animal hair, other than those of heading no. 6204 (not knitted or crocheted)
620192	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of cotton, other than those of heading no. 6203 (not knitted or crocheted)	620292	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of cotton, other than those of heading no. 6204 (not knitted or crocheted)
620193	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of man-made fibres, other than those of heading no. 6203 (not knitted or crocheted)	620293	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of man-made fibres, other than those of heading no. 6204 (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620199	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6203 (not knitted or crocheted)	620299	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of textile materials n.e.c. in item no. 6202.9, other than those of heading no. 6204, (not knitted or crocheted)
620319	Suits; men's or boys', of textile materials n.e.c. in item no. 6203.1 (not knitted or crocheted)	620412	Suits; women's or girls', of cotton (not knitted or crocheted)
620311	Suits; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620411	Suits; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620312	Suits; men's or boys', of synthetic fibres (not knitted or crocheted)	620413	Suits; women's or girls', of synthetic fibres (not knitted or crocheted)
620319	Suits; men's or boys', of textile materials n.e.c. in item no. 6203.1 (not knitted or crocheted)	620419	Suits; women's or girls', of textile materials n.e.c. in item no. 6204.1 (not knitted or crocheted)
620329	Ensembles; men's or boys', of textile materials n.e.c. in item no. 6203.2 (not knitted or crocheted)	620421	Ensembles; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620322	Ensembles; men's or boys', of cotton (not knitted or crocheted)	620422	Ensembles; women's or girls', of cotton (not knitted or crocheted)
620323	Ensembles; men's or boys', of synthetic fibres (not knitted or crocheted)	620423	Ensembles; women's or girls', of synthetic fibres (not knitted or crocheted)
620329	Ensembles; men's or boys', of textile materials n.e.c. in item no. 6203.2 (not knitted or crocheted)	620429	Ensembles; women's or girls', of textile materials n.e.c. in item no. 6204.2 (not knitted or crocheted)
620331	Jackets and blazers; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620431	Jackets and blazers; women's or girls', of wool or fine animal hair (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620332	Jackets and blazers; men's or boys', of cotton (not knitted or crocheted)	620432	Jackets and blazers; women's or girls', of cotton (not knitted or crocheted)
620333	Jackets and blazers; men's or boys', of synthetic fibres (not knitted or crocheted)	620433	Jackets and blazers; women's or girls', of synthetic fibres (not knitted or crocheted)
620339	Jackets and blazers; men's or boys', of textile materials n.e.c. in item no. 6203.3 (not knitted or crocheted)	620439	Jackets and blazers; women's or girls', of textile materials n.e.c. in item no. 6204.3 (not knitted or crocheted)
620341	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of wool or fine animal hair (not knitted or crocheted)	620461	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620342	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of cotton (not knitted or crocheted)	620462	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of cotton (not knitted or crocheted)
620343	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of synthetic fibres (not knitted or crocheted)	620463	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of synthetic fibres (not knitted or crocheted)
620349	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of textile materials (other than wool, fine animal hair, cotton or synthetic fibres), (not knitted or crocheted)	620469	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of textile materials (other than wool, fine animal hair, cotton or synthetic fibres), (not knitted or crocheted)
620520	Shirts; men's or boys', of cotton (not knitted or crocheted)	620630	Blouses, shirts and shirt-blouses; women's or girls', of cotton (not knitted or crocheted)
620530	Shirts; men's or boys', of man-made fibres (not knitted or crocheted)	620640	Blouses, shirts and shirt-blouses; women's or girls', of man-made fibres (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620590	Shirts; men's or boys', of textile materials n.e.c. in heading no. 6205 (not knitted or crocheted)	620620	Blouses, shirts and shirt-blouses; women's or girls', of wool or fine animal hair (not knitted or crocheted)
620590	Shirts; men's or boys', of textile materials n.e.c. in heading no. 6205 (not knitted or crocheted)	620610	Blouses, shirts and shirt-blouses; women's or girls', of silk or silk waste (not knitted or crocheted)
620590	Shirts; men's or boys', of textile materials n.e.c. in heading no. 6205 (not knitted or crocheted)	620690	Blouses, shirts and shirt-blouses; women's or girls', of textile materials n.e.c. in heading no. 6206 (not knitted or crocheted)
620711	Underpants and briefs; men's or boys', of cotton (not knitted or crocheted)	620811	Slips and petticoats; women's or girls', of man-made fibres (not knitted or crocheted)
620719	Underpants and briefs; men's or boys', of textile materials other than cotton (not knitted or crocheted)	620819	Slips and petticoats; women's or girls', of textile materials other than man-made fibres (not knitted or crocheted)
620721	Nightshirts and pyjamas; men's or boys', of cotton (not knitted or crocheted)	620821	Nightdresses and pyjamas; women's or girls', of cotton (not knitted or crocheted)
620722	Nightshirts and pyjamas; men's or boys', of man-made fibres (not knitted or crocheted)	620822	Nightdresses and pyjamas; women's or girls', of man-made fibres (not knitted or crocheted)
620729	Nightshirts and pyjamas; men's or boys', of textile materials other than cotton or man-made fibres (not knitted or crocheted)	620829	Nightdresses and pyjamas; women's or girls', of textile materials other than cotton or man-made fibres (not knitted or crocheted)
620799	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of textile materials other than cotton (not knitted or crocheted)	620892	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns etc.; women's or girls', of man-made fibres (not knitted or crocheted), excluding incontinence or other sanitary garments or garment liners of heading no. 96.19

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
620791	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of cotton (not knitted or crocheted)	620891	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns and similar articles; women's or girls', of cotton (not knitted or crocheted)
620799	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of textile materials other than cotton (not knitted or crocheted)	620899	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns and similar articles; women's or girls', of textile materials other than cotton or man-made fibres (not knitted or crocheted)
621020	Garments; overcoats, rain-coats, car-coats, capes, cloaks and similar articles, men's or boys', of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	621030	Garments; overcoats, rain-coats, car-coats, capes, cloaks and similar articles, women's or girls', of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)
621040	Garments; men's or boys', n.e.c. in item no. 6210.2, of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	621050	Garments; women's or girls', n.e.c. in item no. 6210.3, of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)
621111	Swimwear; men's or boys', (not knitted or crocheted)	621112	Swimwear; women's or girls', (not knitted or crocheted)
621132	Track suits and other garments n.e.c.; men's or boys', of cotton (not knitted or crocheted)	621142	Track suits and other garments n.e.c.; women's or girls', of cotton (not knitted or crocheted)
621133	Track suits and other garments n.e.c.; men's or boys', of man-made fibres (not knitted or crocheted)	621143	Track suits and other garments n.e.c.; women's or girls', of man-made fibres (not knitted or crocheted)

Men's item		Women's item	
6-digit code	Description	6-digit code	Description
621139	Track suits and other garments n.e.c.; men's or boys', of textile materials n.e.c. in item no. 6211.3 (not knitted or crocheted)	621149	Track suits and other garments n.e.c.; women's or girls', of textile materials n.e.c. in item no. 6211.4 (not knitted or crocheted)

2 Descriptive statistics for main model

Table 4 Descriptive statistics for main model

Variable	Mean	Std. Dev.	N
Pink Tax	0.271	25.744	69,685
Log seat share women	2.669	0.605	69,685
GDP growth	2.691	3.446	69,685
GDP per capita	0.011	0.017	69,685
Economic complexity	0.12	0.832	69,685
Female labor participation	50.031	10.62	69,685

3 Sources of missing data

Our main sample includes up to 67 democracies (following the definition of Boix, Miller, and Rosato) from 1995 through 2015. We impute tariff data for up to three years with existing tariff data if data are missing between years and if tariff rates are identical on the left and right bound. Some countries enter or leave the sample after transitioning toward or away from democracy. The results are robust when limiting the sample to countries that were democracies throughout the entire sample period or when limiting the sample to countries that had at most one transition during the sample period (and thus either left or joined the sample permanently after the transition).

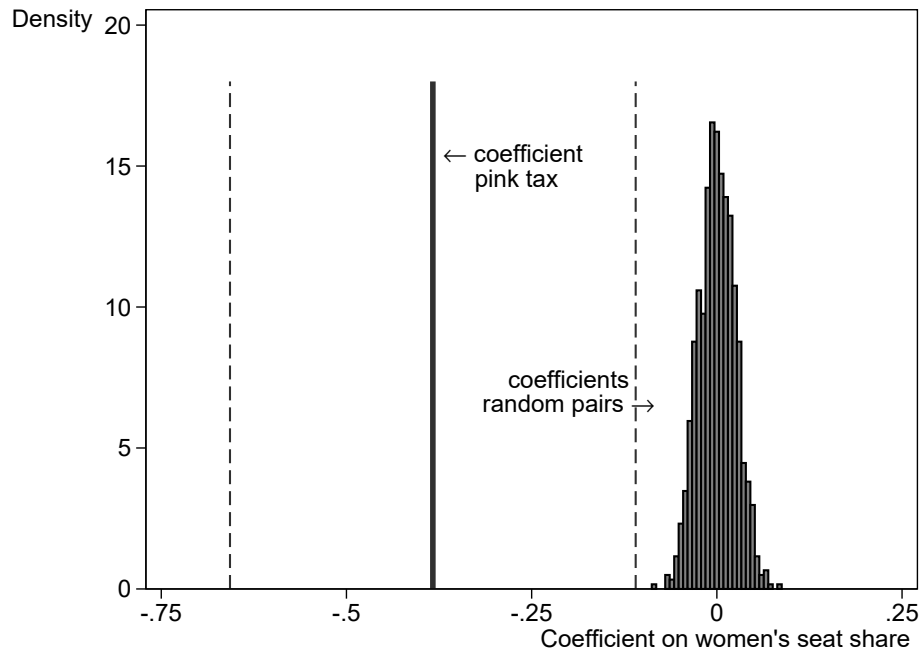
If we had a complete data set of all tariff rates for all democracies, it would include 143,076 observations. We have tariff data for 92,774 observations. The majority of these missing observations – a total of 28,354 – come from countries that have a population of less than 1 million and that do not report any tariff data or trade flows. Note also that many of these countries are included in the Boix, Miller, and Rosato measure of democracy, but not in other measures. For example, if we were using Polity scores—and a cut-off for defining democracies of a score of at least 7—a complete data set would include only 85,496 observations.

Our first result, the unconditional relationship between women’s seat shares and the pink tax, is based on 88,727 observations (including the imputed tariff data). We lose 4,047 observations because of missing data on women’s seat shares. These are due to missing data for Taiwan (all years), most years for Barbados, the Bahamas, Grenada, and Pakistan, and individual years for Argentina (2013 and 2015), Ghana (2012), and Sri Lanka (2000). Finally, we lose several observations from the inclusion of our control variables, which again disproportionately affects smaller countries.

4 “Placebo test” examining non-gendered apparel

Figure A1 presents the results from a “placebo test” showing that women’s seat shares are not related to larger differences in tariff rates across non-gendered apparel products more generally. For this, we randomly select two non-gendered apparel products and calculate the difference in the tariff rate between these two products. We then re-estimate our main model (Table 1, Column 2 in the main text) and save the coefficient estimate. We repeat this process 999 times. Figure 1 displays the resulting distribution of coefficient estimates. The distribution is centered on zero and relatively compact. The figure also displays the coefficient estimate from the original model (solid line) together with the 95% confidence interval (dashed lines). The distribution of coefficient estimates from our randomly matched product pairs does not even overlap with the upper bound of this confidence interval.

FIGURE 1 Coefficient estimates from randomly matched non-gendered product pairs



5 Variable scales and outlier sensitivity

The table of descriptive statistics in the main text shows that the dependent variable has some inordinately extreme values. In practice, these extreme values come from taxes that are set by some scale that is not relative to real cost. This is typically a flat dollar amount, say a \$1.00 flat fee, rather than 5% of the wholesale import price. These extreme values give inordinate weight to a handful of outlying observations when we estimate the effect of women’s representation on the pink tax. Here, we show the reader how rescaling our covariate of interest changes the central model results. We also show the reader how logging the percentage of legislative seats held by women changes the focal results. The column header gives the format of the dependent variable, where “original” refers the raw form of the pink tax estimates and “IHS” refers to the DV in its inverse hyperbolic sine rescaled form. In the final column, we give the results of a non-parametric bootstrap exercise to show that the central conclusions are robust to random resampling. In sum, this exercise shows that that the central results are not driven by outlying observations of variable scaling.

FIGURE 2 Variable Transformations

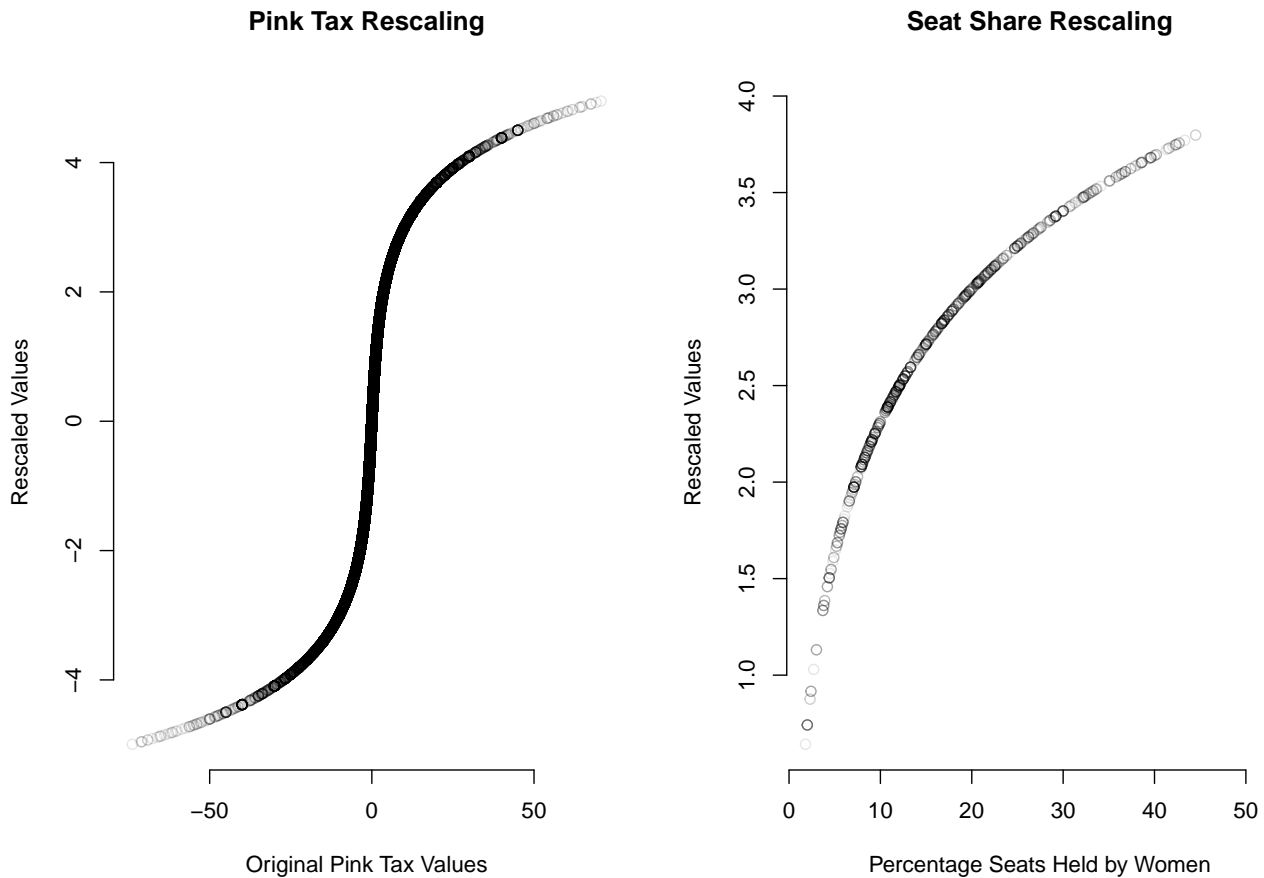


Table 5 Comparing original and rescaled DV and IV values

	Original	IHS	Original	IHS	IHS Boot
Seat share women	-.025** (.010)	-.0025** (.001)			
Log seat share women			-.34*** (.119)	-.044*** (.012)	-.044*** (.013)
GDP growth	-.016 (.015)	-.00032 (.001)	-.015 (.015)	-.00020 (.001)	-.00020 (.001)
GDP per capita	6.00** (2.428)	3.75*** (.671)	3.99 (2.891)	3.70*** (.622)	3.70*** (.625)
Economic complexity	.011 (.093)	-.036*** (.012)	.037 (.101)	-.035*** (.012)	-.035*** (.012)
Female labor participation	-.039* (.021)	-.0013* (.001)	-.038* (.020)	-.0012* (.001)	-.0012 (.001)
Constant	2.61* (1.342)	.053 (.039)	3.05** (1.465)	.12*** (.047)	.12** (.052)
R^2	0.0004	0.0015	0.0004	0.0016	0.0016
Number Obs.	73954	73954	73954	73954	73954

Note: *p<0.1; **p<0.05; ***p<0.01

6 Hierarchical models

An anonymous reviewer asked that we account for both country and country-product perturbations simultaneously. In the main text we do this by presenting models with country fixed-effects, constraining the variance informing parameter estimate to within-country variation, and clustering standard errors on country-products. Here, we take another approach and model these factors with an error-components (or, hierarchical) model, that allows for random intercepts at the level of countries (73 democracies) and country-products (6,300 in the democratic sample). The central result effect size is nearly equivalent to the pooled model presented in the main text.

Table 6 Random effects model

	Estimates
Log seat share women	-.037*** (.011)
GDP growth	.00053 (.001)
GDP per capita	.054 (.614)
Economic complexity	.011 (.018)
Female labor participation	-.0016 (.001)
Constant	.14* (.072)
var(Country)	0.189*** (.018)
var(Country-product)	.58*** (.013)
Number Obs.	73954

7 Women in the executive

An anonymous reviewer asked us to handle with more care the possibility that women in the executive are, if not more important than women in the parliament, then at least salient to the setting of import tax rates or gender equitable policy more generally. We certainly think that this is probable — departmental ministers enjoy a large amount of positive agenda influence in parliamentary democracies and a large amount of complementary discretion in all democratic systems. Nonetheless, we do not believe that ministerial gender should be a central point of focus in this manuscript. As we noted in the main text of the manuscript there are three central reasons to focus on the legislature: 1) ministers are ultimately accountable to legislatures; 2) tariffs are a fuzzy competency, often shared by several departments, including, but not limited to agriculture, business and economics, finance, foreign affairs, and the interior — this makes choosing the relevant minister impossible in some cases and onerous in all — and; 3) share of women in parliament is the “industry standard” measure of gender representation and thus allows for comparability to previous research.

That said, we do of course believe that ministerial gender is important and we want to make our best effort at evaluating whether or not it may confound our central finding. To this end, we have gathered the best data on ministerial gender available. To supplement their analyses of foreign ministerial appointment, Barnes and O’Brien’s (2018) collected data on the gender finance ministers and chief executives (these analyses are in not in the main text of their article, but in the supporting information [section 14]). These data cover about 3/4 of our sample. Below, we replicate our main text models with the addition of binary variables indicating a woman foreign minister, a woman finance minister, and a woman chief executive. We note that Barnes and O’Brien find that the appointment of women to all of these posts is principally a function of women’s share of the parliament and, as a result, these three covariates are highly (positively) correlated within women’s seat share as well as with one another. Results are in Table 9.

In each of the models, the estimate on the seat share variable remains quite stable and robust. The largest deviation comes with the addition of the woman finance minister variable, however, these are the two most highly correlated covariates, so this is to be expected. Moreover, the model results, in general, are somewhat odd. Having a woman foreign minister is uncorrelated with discriminatory import taxes, having a woman finance minister is negatively correlated with discriminatory import taxes (as one may expect), but having a woman chief executive is *positively* correlated with discriminatory import taxes. To be frank, we were taken aback a bit by this estimate — it is the precise opposite of what we expected.

On the one hand, the model including all three ministerial positions does comport with some previous research. In particular, Lucy Goodhart (2013) found that finance ministers tend to be less influential over finance policy than prime ministers, so we should expect the absolute magnitude of the estimate on the chief executive variable to be larger than the absolute magnitude of the estimate on the finance minister variable. On the other hand, these results do not comport with our theoretical expectations. More vexingly, given the data coverage, we cannot know for sure if we are learning something new about the typical preferences of woman chief executives or if the result is merely an artifact, perhaps due to the misattribution of import taxation policy (recall, as we discussed above, that we do not have a systematic accounting across countries and over time of which minister enjoys proposal power over this policy) or perhaps due to the listwise deletion of 25% of our data. We are inclined to lean in the latter direction, not only because the results are odd, but also because they are brittle.

For example, if we replicate the lagged DV, within-country model the main text of the manuscript, substituting finance and chief executive covariates for the seat share variable, we see that the results wash out. This is shown in Table 8. Indeed, the addition of country fixed-effects alone will wash out the robustness of these covariates. Because these results are brittle and (just as importantly) because these executive variables are effectively a robustness check on our central findings — a check that the findings survive — we chose not to attempt substantive interpretation of the results, rather, we note that our central

Table 7 Taking woman ministers into account

	Baseline	Foreign	Finance	Chief	All
Log seat share women	-.044*** (.012)	-.040*** (.014)	-.033** (.014)	-.042*** (.014)	-.034** (.014)
Woman Foreign Minister		-.011 (.018)			-.0060 (.018)
Woman Finance Minister			-.064*** (.019)		-.066*** (.019)
Woman Chief Executive				.054** (.026)	.058** (.026)
GDP growth	-.00020 (.001)	-.00012 (.001)	.00032 (.001)	-.00032 (.001)	.00010 (.001)
GDP per capita	3.70*** (.622)	5.61*** (.791)	5.54*** (.781)	5.38*** (.799)	5.30*** (.787)
Economic complexity	-.035*** (.012)	-.071*** (.013)	-.075*** (.013)	-.069*** (.013)	-.071*** (.013)
Female labor participation	-.0012* (.001)	-.0012* (.001)	-.0014** (.001)	-.00084 (.001)	-.0010 (.001)
Constant	.12*** (.047)	.11** (.048)	.11** (.046)	.083* (.048)	.087* (.050)
Number Obs.	73954	57129	57129	57129	57129

findings are robust to the inclusion of these covariates and encourage our colleagues to pursue the matter further in dedicated future research.

Table 8 Ministerial model fragility

	Finance		Chief	
	Pooled	Within Lag-Dv	Pooled	Within Lag-Dv
Woman Finance Minister	-.072*** (.019)	.00023 (.024)		
Woman Chief Executive			.050* (.026)	-.025 (.018)
Lagged DV		.39*** (.011)		.39*** (.011)
GDP growth	.00025 (.001)	.00086 (.001)	-.00048 (.001)	.00089 (.001)
GDP per capita	4.99*** (.727)	.47 (.791)	4.71*** (.732)	.62 (.720)
Economic complexity	-.072*** (.013)	-.035 (.036)	-.064*** (.013)	-.033 (.036)
Female labor participation	-.0015** (.001)	-.0084*** (.002)	-.0010 (.001)	-.0089*** (.002)
Constant	.033 (.037)	.44*** (.109)	-.0098 (.036)	.46*** (.107)
Country FEs		✓		✓
Number Obs.	57285	51510	57285	51510

8 Quota effects

In the main text of the paper, we present the results of a difference-in-differences analysis of the implementation of gender quotas for legislative representation. The results of that exercise suggest that implementing these quotas are effective at reducing discriminatory import burdens on women, even if we constrain analysis to only countries that have chosen to have quotas. This tells us that it is the implementation of the policy — actually putting more women into parliament — that drives the difference in taxation, rather than a general preference for gender equity that is also correlated with the choice for gender quotas or to otherwise elect more women to parliament.

Here, we estimate the effects of “quota shocks” on pink tax rates. We note that Clayton and Zetterberg (2018) consider these changes to be “semi-exogenous” given the irregular distribution of their size and timing across cases. Like Clayton and Zetterberg, we find that these shocks affect policy, but they do so irregularly in our sample, mainly eliminating quite large penalties — outliers. To show these effects, we estimate a series of within-unit models including an indicator for quota shocks in lieu of seat share. The models vary in the degree to which the dependent variable is scaled to rein-in outliers. The rescaling for columns 1-5 takes the form of $\text{sign}(\text{pink}) \times \text{pink}^x$, where pink corresponds to the raw value of the pink tax variable, $\text{sign}(\text{pink})$ indicates whether the raw value is positive or negative, and x is the scaling factor that we vary. The smaller the scaling factor, the larger the penalty on large values, that is, the more they are draw toward 0. This reduces the weight that outlying observations exert on the parameter estimates.

Table 9 Analysis of quota shocks

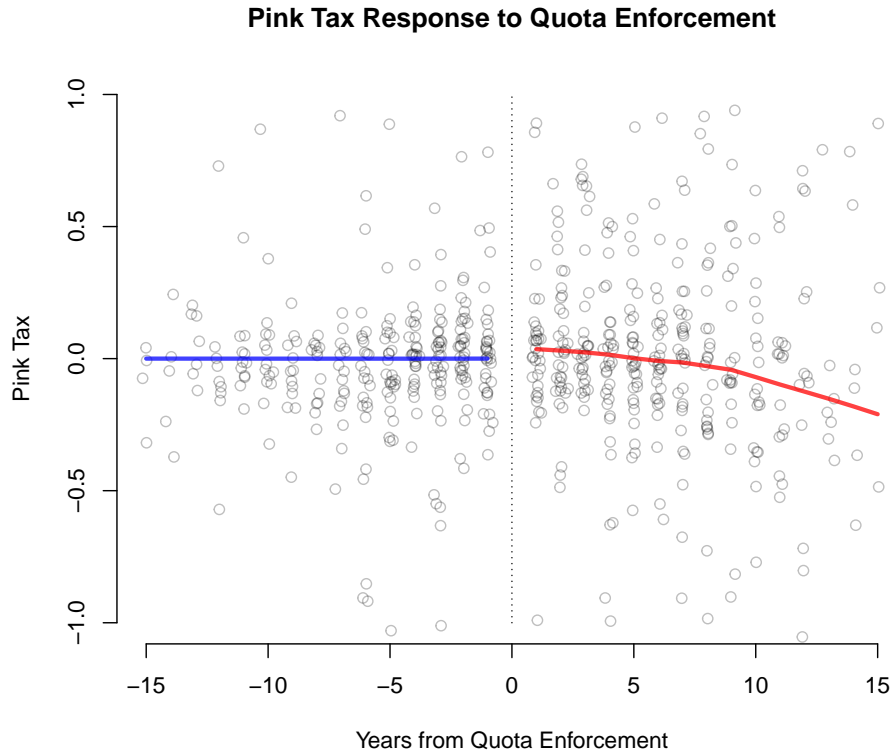
	Scaling factor (x)					IHS
	1	0.9	0.8	0.7	0.6	
Quota shock	-.42* (.225)	-.22* (.116)	-.13* (.066)	-.078* (.043)	-.052 (.032)	-.026 (.024)
GDP growth	-.084 (.053)	-.039 (.025)	-.018 (.012)	-.0079 (.006)	-.0033 (.003)	.00066 (.001)
GDP per capita	-30.4*** (11.364)	-17.6*** (6.443)	-10.7*** (4.081)	-6.76** (2.890)	-4.39** (2.233)	-2.21 (1.685)
Economic complexity	1.35 (.824)	.60 (.394)	.25 (.196)	.091 (.106)	.017 (.065)	-.039 (.039)
Female labor participation	.091 (.062)	.041 (.030)	.018 (.016)	.0070 (.009)	.0019 (.005)	-.0019 (.003)
Constant	-3.75 (2.685)	-1.66 (1.333)	-.68 (.695)	-.23 (.391)	-.021 (.244)	.13 (.136)
Country FEs	✓	✓	✓	✓	✓	✓
Number Obs.	55796	55796	55796	55796	55796	55796

The results show that as the scaling factor grows more extreme (closer to 0), the effect of quota shocks decreases. Substantively, the data are telling us that a large, sudden in flux of women into the legislature is more effective at relieving exceptionally large penalties. In other words, outlying changes in the composition of parliament bear the most impact on outlying pink tax rates, which seems sensible and intuitive.

Here, we present a more detailed analysis of quotas’ effects on the pink tax. Specifically, we want to demonstrate that the decision to implement a quota is insufficient to reduce the pink tax; rather, the quota must be effective in increasing the number of women in parliament to decrease import tax penalties on women. Our first step is to simply plot the raw observed data on pink tax rates for all countries with quotas over the time to/from quota enforcement. Note that enforcement is not adoption — countries pass these policies at one time point and they come into effect at a future time point (typically the next election). The mean in our sample is about 2 years later. What this means is that, if we observe how pink taxes change over time, we can assess whether quota *enforcement* is necessary for change, or merely quota adoption. This will allow us to differentiate between the effects of electing more women to parliament and the effects of preferences for gender equality that may lead to both quotas and reductions in pink taxes.

The raw (and LOWESS) relationship between quota enforcement and pink taxes is given in Figure 3. Note that the relationship between pink taxes and the counter is completely flat counting down to the zero-point, but negative directly thereafter — we observe no changes in pink tax rates before enforcement, even though the decision to implement the quota happens, on average, two years prior to enforcement. This also suggests that the broader effects of quotas (not simply on the outliers) are distributed over time. That is, we do not simply choose a quota, increase the proportion of women in parliament, and erase discriminatory import tax policies over night. Rather, the ameliorating effects of increasing women’s numerical representation take several years to be felt. Hence our decision to model the number of years since implementation rather than an indicator for the post-implementation period.

FIGURE 3 Effect of quota enforcement on pink tax over time



Next, we replicate difference-in-differences models from the main text, but this consider the effect of choosing to adopt quotas by including the logged number of years since the policy has been *chosen* along

with the count of years since the policy had been *enforced*. Note that, when both covariates are in the model the results must be interpreted jointly, as they are deterministically, though imperfectly correlated. The results are given in Table 10 and show that enforcement, rather than adoption or other factors that are correlated with adoption, is key to driving down gendered import tax penalties.

Table 10 Difference-in-differences analysis of quota adoption and enforcement effects on pink tax

	Model 1	Model 2	Model 3
Quota Adoption	−0.010 (0.010)		0.064*** (0.017)
Quota Enforcement		−0.041*** (0.011)	−0.093*** (0.018)
GDP growth	−0.0002 (0.002)	−0.0003 (0.002)	−0.0001 (0.002)
GDP per capita	0.428 (0.869)	−0.067 (0.866)	0.216 (0.870)
Female labor participation	−0.002 (0.002)	−0.0003 (0.002)	−0.001 (0.002)
Economic complexity	−0.011 (0.027)	−0.006 (0.027)	−0.006 (0.027)
Constant	0.182* (0.104)	0.097 (0.103)	0.135 (0.104)
State Effects	✓	✓	✓
Year Effects	✓	✓	✓
Observations	74,331	74,331	74,331
<i>Note:</i> *p<0.1; **p<0.05; ***p<0.01			