



**CHILEAN MENSTRUAL TAX: AN INTERSECTIONAL GENDER ANALYSIS AND
POLICY RECOMMENDATIONS TOWARD GENDER EQUALITY**

By

Johanna Chacón Aguirre

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Supervisor: Gisela Carrasco-Miró

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Abstract

This thesis argues that menstruation is always a political and feminist issue. By so doing, I examine the gender, race, and class inequities that occur from Chile's tax policy on menstrual hygiene products. This thesis starts from the challenge that Chile faces in drafting a new constitution in 2022 and the fact that the literature on the menstrual tax in Chile is an area of study that has only been examined in terms of gender. Therefore, this research contributes to gender studies scholarship by conducting an intersectional gender analysis of the menstrual tax and proposing public policy recommendations for the Chilean State and for the commission that will draft the new constitution. Using Decolonial Feminist Economics, intersectionality, and analysis of official secondary sources, I highlight the biases that exist within the Chilean tax system and analyze the economic impact of the menstrual tax, its monthly expenditure on Chilean households, and the gaps in public policies on menstruation in the Chilean context. Subsequently, I create and calculate the Chilean menstrual tax to find out how much Valued Added Tax (VAT) menstruating people pay in Chile and their average monthly minimum expenditure on menstrual hygiene products. Based on my findings, I elaborate eight public policy proposals that the Chilean State can implement to mitigate the inequalities experienced by menstruating people in Chile. I prove that this monthly expenditure financially impacts menstruating people unequally due to class and racial bias, bias toward the indigenous and immigrant population(s), taxable event bias, and exemption bias. I argue that these biases affect the daily lives of menstruating people and exacerbate social inequalities. The absence of an intersectional gender approach within the Chilean tax system and the Chilean State's assumption of tax neutrality warrants the examination of innovative policy recommendations in order to create tax systems that are gender equitable.

Resumen

Esta tesis sostiene que la menstruación es siempre un tema político y feminista. Con ello, examino las desigualdades de género, raza y clase que se producen a partir de la política tributaria chilena de los productos de higiene menstrual. Nace del desafío que tiene Chile de redactar una nueva constitución el 2022 y del hecho que la literatura sobre el impuesto menstrual en Chile ha sido un área de estudio solo examinada en términos de género. Por lo tanto, esta investigación contribuye a los estudios de género realizando un análisis de género interseccional del impuesto menstrual y proponiendo recomendaciones de políticas públicas para el Estado Chileno. Utilizando la Economía Feminista Decolonial, la interseccionalidad y el análisis de fuentes secundarias oficiales, pongo de manifiesto los sesgos que existen dentro del sistema tributario chileno y analizo el impacto económico del impuesto menstrual, su gasto mensual en los hogares chilenos y las brechas en las políticas públicas sobre menstruación en el contexto chileno. Posteriormente, construyo el impuesto menstrual para conocer el Impuesto al Valor Agregado (IVA) que pagan las personas que menstrúan en Chile y su gasto mínimo mensual promedio en productos de higiene menstrual. A partir de mis hallazgos, elaboro ocho propuestas de políticas públicas que el Estado Chileno puede implementar para corregir las desigualdades que viven las personas que menstrúan en Chile. Compruebo que este gasto mensual impacta financieramente a la población menstruante de manera desigual debido a sesgos de clase y raza, el sesgo hacia la población indígena e inmigrante, el sesgo de hecho imponible y el sesgo de exención. Sostengo que estos sesgos afectan la vida cotidiana de las personas menstruantes y exacerbando las desigualdades. Por lo tanto, la ausencia de un enfoque interseccional de género en el sistema tributario chileno y la presunción de neutralidad tributaria por parte del Estado chileno justifican el examen de recomendaciones políticas innovadoras para crear sistemas tributarios que sean equitativos en materia de género.

Declaration

I hereby declare that this thesis is the result of original research; it contains no materials accepted for any other degree in any other institution and no materials previously written and/or published by another person, except where appropriate acknowledgment is made in the form of bibliographical reference.

I further declare that the following word count for this thesis are accurate:

Body of thesis: 23,503 words

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Johanna Chacón Aguirre

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Lastly, to all people and women who menstruate, and especially to those who menstruate in societies where systems and structures do violence to them and overlook them. Change has been too slow for them, but it is coming, and sooner rather than later, menstrual health and management will be a human right.

If Men Could Menstruate

by Gloria Steinem (2019)

A white minority of the world has spent centuries conning us into thinking that a white skin makes people superior - even though the only thing it really does is make them more subject to ultraviolet rays and to wrinkles. Male human beings have built whole cultures around the idea that penis envy is "natural" to women - though having such an unprotected organ might be said to make men vulnerable, and the power to give birth makes womb envy at least as logical.

In short, the characteristics of the powerful, whatever they may be, are thought to be better than the characteristics of the powerless - and logic has nothing to do with it.

What would happen, for instance, if suddenly, magically, men could menstruate, and women could not?

The answer is clear - menstruation would become an enviable, boast-worthy, masculine event:

Men would brag about how long and how much.

Boys would mark the onset of menses, that longed-for proof of manhood, with religious ritual and stag parties.

Congress would fund a National Institute of Dysmenorrhea to help stamp out monthly discomforts.

Sanitary supplies would be federally funded and free. (Of course, some men would still pay for the prestige of commercial brands such as John Wayne Tampons, Muhammad Ali's Rope-a-dope Pads, Joe Namath Jock Shields - "For Those Light Bachelor Days," and Robert "Baretta" Blake Maxi-Pads.)

Military men, right-wing politicians, and religious fundamentalists would cite menstruation ("men-struation") as proof that only men could serve in the Army ("you have to give blood to take blood"), occupy political office ("can women be aggressive without that steadfast cycle governed by the planet Mars?"), be priest and ministers ("how could a woman give her blood for our sins?") or rabbis ("without the monthly loss of impurities, women remain unclean").

Male radicals, left-wing politicians, mystics, however, would insist that women are equal, just different, and that any woman could enter their ranks if she were willing to self-inflict a major wound every month ("you **MUST** give blood for the revolution"), recognize the preeminence of menstrual issues, or subordinate her selfness to all men in their Cycle of Enlightenment.

Street guys would brag ("I'm a three-pad man") or answer praise from a buddy ("Man, you lookin' good!") by giving fives and saying, "Yeah, man, I'm on the rag!".

TV shows would treat the subject at length. ("Happy Days": Richie and Potsie try to convince Fonzie that he is still "The Fonz," though he has missed two periods in a row.) So would newspapers. (SHARK SCARE THREATENS MENSTRUATING MEN. JUDGE CITES

MONTHLY STRESS IN PARDONING RAPIST.) And movies. (Newman and Redford in "Blood Brothers"!).

Men would convince women that intercourse was more pleasurable at "that time of the month." Lesbians would be said to fear blood and therefore life itself - though probably only because they needed a good menstruating man.

Of course, male intellectuals would offer the most moral and logical arguments. How could a woman master any discipline that demanded a sense of time, space, mathematics, or measurement, for instance, without that in-built gift for measuring the cycles of the moon and planets - and thus for measuring anything at all? In the rarefied fields of philosophy and religion, could women compensate for missing the rhythm of the universe? Or for their lack of symbolic death-and-resurrection every month?

Liberal males in every field would try to be kind: the fact that "these people" have no gift for measuring life or connecting to the universe, the liberals would explain, should be punishment enough.

And how would women be trained to react? One can imagine traditional women agreeing to all arguments with a staunch and smiling masochism. ("The ERA would force housewives to wound themselves every month": Phyllis Schlafly. "Your husband's blood is as sacred as that of Jesus - and so sexy, too!": Marabel Morgan.) Reformers and Queen Bees would try to imitate men, and pretend to have a monthly cycle. All feminists would explain endlessly that men, too, needed to be liberated from the false idea of Martian aggressiveness, just as women needed to escape the bonds of menses envy. Radical feminist would add that the oppression of the nonmenstrual was the pattern for all other oppressions ("Vampires were our first freedom fighters!") Cultural feminists would develop a bloodless imagery in art and literature. Socialist feminists would insist that only under capitalism would men be able to monopolize menstrual blood
....

In fact, if men could menstruate, the power justifications could probably go on forever.

If we let them.

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Introduction

The taxation of menstrual products has become a popular issue around the world. In Europe, for example, Germany (Roche & Veerink, 2020), reduced its tax on menstrual products from 19% to 7%, and Scotland (Diamond, 2020), now offers free menstrual products. In Latin America, Colombia (Rangel & Moreno, 2019), no longer taxes menstrual hygiene products and Mexico (País, 2020), discussed a similar reform, but it was finally rejected by parliament. In Chile, however, menstruating people must pay the Value Added Tax (VAT) when purchasing menstrual hygiene products, and the Chilean State does not offer any free menstrual products. This research seeks to make visible the harsh impacts of the (non)neutrality of VAT in Chile, through an intersectional gender analysis on menstrual products and provide policy recommendations to correct this regressive tax.

This thesis focuses its analysis on Chile for two reasons. First, Chile is one of the top-ranking countries for income inequality in the world (OECD, 2020) and has one of the highest VAT rates on menstrual hygiene products in Latin America and the Caribbean.¹ Second, Chile is my homeland; it is the place where I experienced my menarche. Growing up in a family of eight – where five of us menstruated — and financial resources were scarce, I always had to buy the cheapest sanitary pads. In a month, my family consumed at least 100 sanitary pads, aggravating our household's financial situation and ability to cope with our menstruation.

In this thesis I use the term “menstrual tax” and I define it as the VAT applied to menstrual hygiene products. I argue that there is an urgency to implement a tax system and public policies that have a gender lens and are attuned to the different identities menstruating people in Chile

¹ See Chapter III.

traverse. A gender-sensitive tax system entails an evaluation of whether the taxation of goods and services contains biases that have unequal burdens associated with the gender of taxpayers or exclusion, in the case of gender non-conforming people.

The literature on the menstrual tax in Chile is a developing area of scholarship that has only been reviewed in terms of gender and ignores other categories of oppression such as race, migration status, class (see Balbuena et al., 2019). This thesis contributes to gender studies scholarship by conducting an intersectional gender analysis of the menstrual tax in Chile and by proposing eight policy recommendations. I assert that women and menstruating people are not a homogeneous category, but rather a dynamic and diverse group. In that sense, this thesis seeks to highlight the different realities that menstruating people experience — mainly I focus the research on four districts of Chile's capital city: Las Condes, Maipú, Puente Alto, and Pudahuel — and demonstrate how it impacts menstruating peoples' opportunities and economic autonomy. As many authors and international organizations, including the United Nations (Calfio, 2013; Style, 2013; UNFPA, 2020) have already mentioned, menstruation is conceptualized differently around the world. This thesis operates from this standpoint and understands menstruation as a socio-cultural construct and not just a medicalized experience. In this regard, this thesis challenges the medicalized assumptions of menstruation in Chile and proposes an intersectional gender framework to better approach menstruating people and promote more just societies.

In order to create this framework, this thesis uses Decolonial Feminist Economics theoretical frameworks. Its principal objectives are to: (I) identify the average monthly expenditure and tax paid by menstruating bodies on menstrual hygiene products; (II) analyze the impact of the average monthly expenditure and tax on menstrual hygiene products on menstruating people using an intersectional approach; and (III) propose eight public policy recommendations for the implementation of a Chilean menstrual policy with an intersectional gender approach.

This thesis is divided into five chapters. Chapter I introduces the Decolonial Feminist Economics approach and contextualizes it within the current Chilean economic model that reproduces colonial, androcentric, and neoliberal biases. I argue that there are biases based on gender, class, ethnicity, and other identities — currently ignored under the Chilean tax system — which affect menstruating people's daily lives and exacerbate social inequalities. Furthermore, I argue that menstruation is a political and feminist issue, and a sociocultural process, which has a diversity of views and interpretations.

Chapter II presents the methodology, limitations, and objectives of this research. Through the research method of analysis of official secondary sources and intersectionality, I analyze the economic impact of the menstrual tax and its monthly expenditure in Chilean households. Chapter III contextualizes the menstrual tax around the world and focuses on Latin America, specifically Chile. Subsequently, I create and calculate the Chilean menstrual tax. By so doing, I conduct a market analysis of the main sanitary pad brands in Chile to find out how much VAT menstruating people pay in Chile and their average monthly minimum expenditure on menstrual hygiene products. Chapter IV analyzes how this VAT and spending on menstrual hygiene products impacts Chilean households. I conclude the chapter by arguing that this menstrual tax does not impact all menstruating people in the same way and that it deepens inequalities. In order to tackle inequalities and create the possibilities for a more just society, Chapter V provides eight policy recommendations to be considered within the discussion of the new constitution in Chile during the upcoming year 2022. Finally, Chapter VI presents my research conclusions.

Chapter I: Literature Review

Menstrual equity cannot be a choice or a luxury in Chile; on the contrary, the Chilean State must enshrine it as a human right and a right to health for women and menstruating people. Therefore, this chapter frames the literature of this study, reviewing the debates concerning the non-neutrality of the VAT tax policy and the representation of menstruation in Chile. This research uses the Decolonial Feminist Economics approach because I argue that in order to build tax policies without gender biases in Chile it is necessary to implement an alternative economic model to the neoliberal one. Regarding menstruation, I argue it is vital to deconstruct the negative narratives surrounding menstruation and its reduction to the medical realm, which have placed menstruation in the private sphere and resulted in half of the Chilean population paying a gendered tax.

In order to argue the above, first, I analyze the framework of feminist economics, which encompasses a paradigm shift from the androcentric and capitalist model that places the market as central to the sustainability of life, where an economic crisis is not simply defined by a drop in economic indicators, but rather when the lives of those who make up the economy are at risk. Second, I review the literature in the field of taxation, presenting the various biases that can be found within tax systems that do not deploy an intersectional perspective and that have repercussions for the creation, deepening, or reproduction of inequalities. These biases will be used to analyze the impact of the VAT policy on menstrual hygiene products in Chile², thus evaluating whether these biases and the non-neutrality of the menstrual tax exacerbate existing inequalities. Third and not least, this chapter frames menstruation as a political and feminist issue, broadening the conversation from its medical dimension to an experience that is deeply rooted in cultures and societies.

² See Chapter IV.

Feminist Economics: An alternative to capitalist economies

This section discusses the urgency of confronting systemic inequalities with alternative economic models to mainstream economy, specifically the Chilean case, from the perspective of Decolonial Feminist Economics. I have selected a decolonial approach because of the region's colonial, patriarchal past, and history of slavery. This past has erased the diversity of views on menstruation and has constructed its narrative as a negative and private process, which I claim is essential to deconstruct in Chile.

There is a range of approaches when it comes to Feminist Economics; however, most approaches coincide with two common criticisms of traditional economics: androcentrism and neoclassical economics (Barker & Kuiper, 2003; Carrasco 2014; Rodríguez, 2015). Drawing upon the approaches put forward by two key feminist scholars — which I detail below — these two critiques are rooted in the exclusion of women and the construction of economic assumptions from the analysis, and on the supremacy of the market and modernism, to designate the value of things and power relations. Considering these critics, Carrasco (2014) argues that there are three underpinnings for Feminist Economics: (I) a broadening of the conception of the economy, as it currently excludes unpaid work from its definition and erases people who occupy spaces outside of the market; (II) to analyze domestic work, its importance and significance; and (III) the main objective of the economy should be care about all life and not the profit of private individuals. Following Carrasco's work, Orozco (2006) argues that there are three approaches within economics to analyzing gender: the economics of gender, the feminist economics of conciliation, and the feminist economics of rupture. She asserts that these approaches can be categorized by the extent to which the androcentric economic model is altered.

Regarding the economics of gender, Orozco (2006) argues that “it is an extension of these paradigms [androcentric and neoclassic] to a new area of gender analysis, and gender relations” (p. 7, translation mine). In other words, this approach is only a request to add women to the study but without questioning *why* women are marginalized from economic analysis. Hewitson (1999) dubs this ‘add women and stir’ solution, since women are only included as a variable to the analysis already constructed, without seeking to incorporate gender relations or an explanation of the functioning of the economy from the different positions faced by men and women as economic agents. Two central tendencies can be found here: equity studies and feminist empiricism. These focus on developing an apolitical theory of gender and economy, mostly analyzing the gender salary gap and employment discrimination, but without considering the political scope (Orozco, 2006). The Feminist Economy of Conciliation is linked to a “reformulation and compatibilization of an androcentric discourse with new concepts, methods, and ideas coming from feminism” (p. 8, translation mine). Specifically, this approach is an adaptation of the theory, concepts, and methodology. It states that gender can be included in this androcentric paradigm and thus, it is unnecessary to rethink the theory. Finally, the feminist economics of rupture, as its name implies, is presented as “a central rupture with androcentric frameworks” (p. 8, translation mine). This view recognizes the need for a profound transformation, which means deconstructing the epistemology and methodology of economics that operates from androcentric paradigms to one that places life, not the market, at the center. Within this groundbreaking approach, we encounter the Decolonial Feminist Economics approach.

Decolonial Feminist Economics seeks to develop alternatives to capitalism, modernism, and the economic and feminist hegemonic discourse. According to Carrasco-Miró (2020) “decolonizing (a gerund, as such containing the power of incompleteness) is a project that recognizes ‘fundamental difference’ in worldviews without assigning rank or evolutionary

potential” (p. 3; see also Charusheela & Zein-Elabdin, 2003; Pollard et al., 2011). It aims to realize a better world where different visions, knowledge, histories, and realities of the Global South have space and place within the economy. Going beyond the universalization of economic knowledge, this approach aims at letting the contextual component of economics open the way to indigenous, non-Western knowledge that will allow us to better understand the economy of the Global South (Carrasco-Miró, 2020). Recognizing that there are other ways of “doing” the economy, of organizing different societies. Boaventura De Sousa Santos (2019) argues that it is a new paradigm that works against epistemicide, recovering and transmitting the knowledge of colonized people. Claiming the importance of revaluing non-hegemonic knowledge and practices.

Considering the above review, I focus in this thesis on the latter approach, Decolonial Feminist Economics, because I advocate the need to deconstruct the androcentric, colonial, and neoliberal model in Chile (and the world). Chile has a Subsidiary State which is enshrined as the articulating axis of the Chilean development model in the country’s current constitution (1980 constitution). Subsidiarity is framed under the logic of a neoliberal economic model, which was imposed in Chile during the military dictatorship (1973-1990) following the economic policies recommendations of the Washington Consensus and the economic theory of Milton Friedman. Its drafting was influenced by the group of Chilean economists “the Chicago Boys” who were mostly trained at the University of Chicago (Yaitul, 2011). They were the architects of economic and social reforms that led to the creation of a neoliberal market economic policy with a neoclassical and monetarist orientation (Gonzales, 2019). According to Friedman (Yaitul, 2011), neoliberalism is conceived under the logic of a passive role for the state, where private capital should be the one to exercise control over the national economy. Therefore, the Chilean Subsidiary State can be defined as a reduction of the state to its minimum expression; that is, the state can intervene only when private initiative cannot or does not want to do so in all areas of society. Among the main reforms

implemented was the migration of the solidarity pension system to a system of individual capitalization (managed exclusively by private companies) and the creation of private actors in the health and education industries.

For this research, this has meant that currently the Chilean economic model only allows access to menstrual hygiene products through purchase, although more than half the population experiences menstruation and that poverty in Chile is highly gendered.³ Thus, in seeking to question androcentrism and neoclassic economic assumptions, I would like to reframe economics as a social institution in which wellbeing is not only conceived of as material, but also embedded within a social, political, and cultural context (see Grappar, 1995; Barker & Kuiper, 2003). Macroeconomic and microeconomic policies are not gender-neutral; they impact people differently according to their position within the social and economic system (see Elson & Catagay, 2000; Wood, 2006; Kahn, 2015).

Regarding macroeconomics, Khan (2015) argues that Feminist Economics claims that “women’s needs and concerns have been marginalized in conceptions of macroeconomic theory and practice, that have as their starting point the assumption that men and women benefit equally from economic growth” (p. 486). Similarly, Elson & Catagay (2000) argue that macroeconomic policies are imbued with three male biases: deflationary bias, a male breadwinner bias, and a commodification bias. Therefore, macroeconomic policies are not gender-neutral and have a differentiated impact on women and men. The macroeconomic policy framing of the menstrual tax is embedded within institutional and relational structures, which will impact according to the different positions of men and women in Chilean society.

³ See Chapter IV.

Certainly, the economy as a social institution is intertwined in its macro, meso, and micro dimensions, which all coexist and influence each other. Although Chile's VAT taxation policy on menstrual hygiene products has a macroeconomic dimension, this research will focus on microeconomics because I am analyzing the relation between menstruating people, families, and/or households with the market. Here, there are criticisms regarding the definition of economic activity because it is market growth-centered and thus, it is necessary to expand it to include nonmarket work (see Wood, 2003; Carrasco-Miró, 2020). The importance of domestic work and what Wood (2003, p. 305) calls "the first-world bias" is not only a masculinist bias, but also a first-world bias that homogenizes the experiences of women who are not part of the Global North. Further, Charusheela and Danby (2006) argue that there is a need for a sociologically rich political economy instead of the reductive political-economic frame; that is, to build from diversity instead of seeking to universalize and erase cultural richness.

Considering the above discussion, it is easy to imagine that tax systems that are part of a country's fiscal policies are also designed with gender biases. For this reason, I will now focus on non-gender-neutral tax systems, specifically the VAT.

The gender-sensitive tax system in Chile

In this section, I provide a concise presentation of how the VAT works in Chile and some examples of scholars who reveal the existence of gender biases in tax systems. The VAT in Chile is a regressive tax on the consumption of goods and services, which makes up 40% of the state's tax revenue.⁴ Therefore, it is important to analyze from an intersectional and decolonial perspective the impact that this tax generates on menstruating people. These people need menstrual hygiene

⁴ See Chapter III.

products, and their consumption depends on the composition of households, menstrual flow, worldviews or representations that are given to menstruation. I argue that a VAT tax policy that does not engage an intersectional perspective can deepen or create inequalities. Therefore, analyzing the impact of the VAT of menstrual hygiene products on menstruating people, who make up more than 51% of the Chilean population, is an urgent issue to address.

Chile's tax structure is based on two categories: direct and indirect taxes. According to Atria (2014), direct taxes refer to levies that are applied to all of a person's sources of income; indirect taxes are taxes on consumption and production. My research focuses on indirect taxes, specifically the VAT of menstrual hygiene products. The Chilean VAT is a 19% charge on all products or services and does not differentiate by the nature of the good (Atria, 2014). In other words, people are taxed the same amount (19%) for sanitary pads as for a chocolate, as they are considered luxury goods.

Over the past three decades, many scholars have argued that tax systems are not gender-neutral; a gender analysis can show biases in both direct and indirect taxes (see Stotsky, 1996; Rodriguez, 2008; Arenas, 2018; Ávila & Lamprea-Barragán, 2020). Stotsky (1996), for instance, argues that within direct and indirect taxation there are explicit and implicit gender biases. For Stotsky, explicit bias is intentional and composed of rules, laws, and regulations which give different categories and treatment to people according to their gender identity; whereas implicit bias may be either inadvertent and intentional (p. iii) and is linked to culture and customs. Thus, implicit bias is constituted by normative dispositions. This form of bias, however, has different impacts on individuals based on social conventions and economic behavior. In line with Stotsky's argument, Chile's VAT on menstrual hygiene products suffers from an implicit bias by not excluding menstrual hygiene products from the products taxed.

Arenas (2018), using Stotsky's categories, analyzes explicit and implicit gender biases by looking at the key elements of taxation: a taxable event, taxpayer, taxable base, rates, deductions, and exemptions. Specifically, the author argues that the VAT on menstrual hygiene products has an explicit gender bias in both the taxable base and rate element. Similarly, Ávila and Lamprea-Barragán (2020) argue that there are two clear implicit biases against women – poverty and care biases – within the VAT. A poverty bias, in the case of Chile, because the poorest households tend to be those in which women have a greater participation as heads of household, and who allocate part of their income for consumption.⁵ These are incomes that suffer from wage gaps and a care bias due to stereotypes and social conventions where the care and household economy falls mainly on women.⁶ There is also a class bias because I consider it not only in economic terms, but also in terms of time. Time poverty occurs when the established burden of working hours for a good living is exceeded. In Chile, the time poverty line is set at 67.5 hours per week and the working week for full-time workers is 44 hours (Barriga & Sato, 2021). However, 53% of women experience time poverty, as they spend 41 hours a week in unpaid activities and men spend less than twice as much, 18 hours (Barriga & Sato, 2021). This poverty affects a higher proportion of women in the lower economic classes.⁷ Therefore, if the vast majority of women are heads of household in the poorest households, and they are also the ones who experience income poverty as well as time poverty, they assume a double burden compared to better-off women or men. I want to fill this gap with my research, Chile needs an expansion of the scope of the concept of work and market that arises from Feminist Economics, because domestic work is work even if it has been excluded from its valorization within the market. The pandemic has been an occasion to exemplify the importance

⁵ See Chapter IV.

⁶ See Chapter IV.

⁷ See Chapter IV.

of household care, due to lockdowns and quarantines, households have had to experience what many women have historically faced, and which had been made invisible: long hours of family care, housework, and work (Barriga & Sato, 2021). In order for men to be able to combine family and work, they needed someone at home to take care of them. This "natural" fact, which the patriarchy had assumed, and the neoclassical economic school neglected in its analysis, is essential for the functioning of the economy.

The study on menstrual tax written by The Friedrich Ebert Stiftung Foundation is extremely relevant for this research. They studied, for the first time, how much money women spend on sanitary pads in 13 countries in Latin America, including Chile (Balbuena et al., 2019). This research builds on this study, but brings a new perspective from an intersectional gender approach to discussions and impacts of the menstrual tax⁸ in Chile.

Using these categories of gender biases in my research, I show that VAT on menstrual hygiene products is not neutral in Chile. Their non-neutrality aggravates the reality that women must face not only in their day-to-day lives, but also during their menstruation. Chile, basing its economic model on an androcentric view, does not consider important issues to discuss⁹, for example, one of my policy recommendations on the consideration within the planning of working hours of breaks for menstrual hygiene or that the infrastructure where menstruating people work is adequate for the needs of menstruating people. Therefore, I consider it important to discuss why menstruation is a feminist issue.

⁸ See the Introduction.

⁹ See Chapter V.

Menstruation: A feminist issue

In this section, I address the narrative with which the experience of menstruation has been constructed, with its limitations and challenges (which I develop in depth in Chapter 5: Policy Recommendations). Further, I present alternative visions that will allow us to rethink and value menstruation not only from a medical perspective, but also from a political, feminist, and decolonial approach.

The narration of menstruation is often associated with a physiological change that determines the transformation from girl to woman because of the act of bleeding. The Oxford University Press (2020) provides a basic starting definition of menstruation as “the process in a woman of discharging blood and other material from the lining of the uterus at intervals of about one lunar month from puberty until menopause, except during pregnancy” (p. 1). Here, the experience of menstruation is framed within a reproductive and essentialist logic that attributes it specifically to the female sex. International organizations, such as the United Nations Population Fund (UNFPA, 2020), expand the scope of the definition to include not only the act of bleeding, but also the hormonal and chemical changes in the bodies of menstruating people. In this discussion so far, menstruation has been understood as a physiological process, experienced only by women, for the purpose of reproduction. Within this thesis, however, I argue that this approach to menstruation is incomplete because it does not contemplate its relational dimension.

In particular, I wanted to examine the definition used by the Ministry of Health or Ministry of Education in Chile; however, it was not possible to find any information in the schools’ curricula or in any health manual that explains under what understanding the Chilean government frames menstruation or menarche. All the information related to menstruation is linked to contraceptive methods or biological menstrual cycle. Therefore, it can be assumed that they reproduce the same

narrative that reduces menstruation to the capacity to gestate and, consequently, I wish to fill this gap by reframing the representation of menstruation.

Defining the menstruating body only as feminine assigns it a fixed and binary category, where girls become women because they menstruate, and identity is constructed in accordance with the idea that to be a woman is to be able to gestate life. Being a woman is more than being able to menstruate and give birth, as many feminist scholars have argued (see de Beauvoir, 1953; Butler, 1990; Montecino & Rebolledo, 1996; Lamas, n.d.). In this thesis — following the work of scholars such as Irusta (2018) — I consider it necessary to take into consideration the diversity of people who experience menstruation and the need to address it beyond the binary and cis-gender conception associated with an experience that is exclusive to women. Some women do not experience menstruation, some men menstruate, people experience menstruation without bleeding, people menstruate without thinking of this experience as a means of reproduction, and there are many more realities. Each experience of menstruation is unique to each individual and impacts their lives in different ways. Therefore, it is important to refer to those who experience menstruation in all its variants as “menstruating people or menstruating bodies”, and urgently review the categories and labels with which our relationships and identities have been built and are built. As Simone de Beauvoir (1953) wrote, “one is not born, but rather becomes, a woman” (p. 13): that is, we should divest ourselves of fixed and binary categories and recognize fluidity. As such, I argue that menstruation is much more complex than how it has been addressed by essentializing it to gender identity or an instantaneous step of maturity.

As mentioned earlier, international institutions (ONU, World Bank, Health World Organizations, to name a few) recognize the physical dimension of menstruation. However, this is not the only feature of this process. Narrowing the scope of menstruation by limiting its conception to a medical field overlooks and erases the relational component of human beings: how people

interact with each other and their environment, and therefore its cultural, social, and political dimensions. This leads me to reflect on *why* menstruation has been relegated to a domestic issue, to a medical understanding, and its relational dimension has been neglected. Irusta (2018) argues that in our patriarchal society, “the problem is not menstruation but who menstruates, since menstruating bodies are not the bodies that have created the narrative and explanations around menstruation [...]. We only know what others have written about us [menstruating bodies]” (pp. 9-10). I would add that precisely those who have forged this narrative and explanations about menstruation are – to a large extent – cisgender white men who have never experienced menstruating. This reveals another space where women and menstruating bodies have been excluded and unseen, even though they are the real protagonists of this experience. In a patriarchal society, even menstruating has been a topic dominated by men.

Therefore, the image constructed around menstruation is not limited to an objective medical fact. It has a context; it is political, and thus, it is influenced by the economic models upon which different societies are based.

Menstruation is political

In this section, I argue that menstruation cannot be understood only as a physiological process; it is embedded in a context, it has a history. Menstruation as an experience in itself is not the problem and should never have been the problem; the problem is the stigmas, prejudices, and judgments in which menstruation has been culturally constructed (see Tarzibachi, 2017; Irusta, 2018). Therefore, menstruation is not only physiological, but also political. On this political dimension, the role of the Chilean State, understood as an institution that defines and shapes the

norms and relations of a society, plays a significant role. This is especially the case in societies such as Chile where poverty and inequalities are deeply gendered.¹⁰

The first anthropological studies to explain menstruation as a sociocultural construction, according to Santibáñez and Carrasco (2017), were written in the mid-twentieth century. The authors argue that 3 moments can be found since then. In the first moment, around the 1960s, studies reflected mainly on "the symbolic aspects of menstrual blood as a negative and essentially contaminating image" (p. 3, translation mine; see Foster, 1996; Lamas, 2002; Gómez 2006). The second moment was in 1980 (see Reyes 2009; Gómez 2010), when ethnographic studies began to describe "menstruation positively, its narrative around the magical, the singular, and a feminine status linked to its reproductive capacity" (p.3). In the first decade of the XXI century, the third moment can be found. Scholarships (see Platt 2002; Reyes 2009) within this moment linked menstruation to "women's reproductive capacity, the feminine and masculine complementarity represented by red blood/menstruation/feminine and white blood/semen/masculine" (p.3), among others. This evolution of anthropological studies on menstruation opens a window to discussions of menstruation beyond its physiological dimension.

The construction of ourselves, societies, and the systems we inhabit are highly shaped and influenced by power, as well as social and cultural relationships. According to Irusta (2018), "there is nothing human that is purely physiological" (p. 9). I argue that menstruation is no exception. In Irusta's words, the menstrual experience is "a cultural construction, it is a social, economic, and political fact that is intersected by race, gender, sexual orientation, social class, location, and all those little details that make us [menstruating people] live in our bodies as we live" (p. 9). Thus, it is not a universal experience either, since it is inserted in specific contexts: it is influenced by

¹⁰ See Chapter IV.

distinct realities and therefore, it is “lived” differently in each body and culture. Menstruation for those who have a good economic situation is one experience, for those who are experiencing homelessness another, for those who live in Chile or Canada another, for those who live in indigenous communities another, and so on. However, menstruation as it is commonly understood does not consider or build from this difference. Why?

There are various perspectives from which to approach this question. I consider it central to state that gendered discourses on menstruation did not come out of nowhere. It is a result of the patriarchal economic model that produces, deepens, and reproduces this reductive idea of menstruation and arbitrarily defines how menstruating bodies should experience menstruation. An example of this process is how Chilean patriarchal society link menstruation to shame, fear, pain, and disease. In interviews with Mapuche women on how they perceive menstruation (Calfio, 2013), this is clearly exemplified. Teresa, one interviewee, says that for her it was "as if a curse had come upon me" (p. 281), María, who says that she had hidden her menstruation for three years until her mother "discovered" it (p. 282) or Rosa, who says that "nobody taught me, just by myself... and it was a scary moment, because that happens, it scares you" (p. 283). Therefore, it can be seen from these testimonies that menstruation was a secret affair, associated with shame, and fear.

This hormonal process is strongly rooted in the stereotype that “women” are irrational and unqualified to be in positions of power or to be decision-makers (Grappar, 1995). Women are attributed as “walking bags of hormones”, intractable and unreliable due to their "excess" of emotions (see Young, 2005). Do men lack hormones? Are hormones not something inherent to every human being? Why is there not extensive research on this topic from these points of view? This is a clear example of how the personal is also political and it is these critical gaps in discussions of menstruation that this research seeks to address.

Where do alternative ideas that do not frame menstruation under the ideals of capitalism find space? These ideas find space particularly in Chile, which has 9 different indigenous identities and a growing population of immigrants, who construct their own cultures and customs. For example, within the culture of the Mapuche indigenous people — which unfortunately because of the consequences of colonialism and the process of land reduction to which the Chilean State subjected them has been lost through the generations — the root of menstruation is related to the moon.

“I was told by the old aunts that the kutran küyen (moon sickness) happened to the women because one night when there was a full moon - maybe when would it be, what year would that be? - a girl went out to pee outside the ruka (house). She did not realize that she showed her kutre (vagina) to the moon. The moon gave her such a strong look that the moon punished her, that’s why she drew blood. They say that the kutranán (action of getting sick) comes from there” (Calfio, 2013, p. 279).

This story shows the cyclical dimension of menstruation, its relationship with nature, and its connection with the course of the moon. However, women’s bodies in Mapuche culture were not always perceived as submissive or punitive, before the land reductionism of the Chilean State, the Mapuche women’s menarche (*ulchatun* or *ulcha domo*) was a day of joy for the community (Calfio, 2013). The first ceremonial step consisted of a flower bath, the last one done by the mother and the one who dresses her for the last time (p. 289). A woman’s trousseau (not a girl’s) was put on her, according to her new condition of the queen of nature. Finally, she dresses her with jewels of silver, symbolizing the opaque reflection of the moon and fertility. This shows that the connection to the moon was always present within the narrative of menstruation in Mapuche

culture, but it shifted from a ceremony of celebration to a discourse of pain, punishment, and secrecy (which could also be seen in the interviews cited in the previous section).

Other experiences in which menstruation has a different value and meaning than what bodies experience today are shared by anthropologist Sophia Style (2013). One example is the Apache tribe in the Southwestern United States: when the women of this tribe experience menarche, the entire village celebrates with them and the godmother will teach them about menstruation, fertility, sexuality, contraception, and female rituals. In addition to a special dress made by the women of the tribe, gifts and blessings are also bestowed upon the menstruating individual (Style, 2013). The Aiary tribe from Brazil celebrates menstruation together with friends and family. The mother symbolically cuts her daughter's braids, and everyone asks for a piece of hair for good luck. When menstruation arrives for the second time, the father gets up at dawn, sings a special song, and invites the whole village to a celebration party. These examples show that there is no single story or experience that fully captures menstruation and its social interpretations. The beliefs and constructions on which the current idea of menstruation in Chile is based are consequences of a colonial, hegemonic, and patriarchal system that has erased different realities and perpetuates violence towards women, menstruating people, and their relationship with their bodies.

In this sense, it becomes necessary to demystify menstruation and its negative prejudices, not only in the Chilean narrative, but in all places that reproduce it. Tarzibachi (2017) claims to produce new narratives around menstruation, to recognize the value and importance of language as a channel for a positive resignification of menstruation in its socio-cultural dimensions. The importance of language and communication plays a transcendental role here, as this is precisely what the Mapuche culture lost. Mapuche women stopped transmitting and celebrating these rites due to the imposition not only of foreign customs but also of new religions (see Calfio 2013;

Santibañez & Carrasco 2017). This shift in the conception of menstruation allows menstruating bodies to know, recognize, and love each other. This is a change completely opposed to the constructed discourse where menstruation, as mentioned above, is rooted in prejudices and pain.

When menstruation is conceived only as blood that is eliminated due to a physiological process, it is not surprising that society seeks to “solve” it. In Chile the narratives linked to the sexual experiences of women are associated with pathologies, for example, if people with gestational capacity have an abortion it is said “they had a remedy”, when they give birth “they got better”, or if they are menstruating “they got sick”, therefore, it is not strange that women want to silence or hide menstruation (as Maria’s story). However, as Sala argues, “menstruation is more than the uterus, the reproductive organs, menstruation is an internal exploration, it is external wisdom, sexuality, care, and health” (Sala, 2020, p. 7). It is not a methodical experience and is highly influenced by the things around us. Personally, my menstruation has synchronized with my best friends and external situations have altered my flow or the length of my period because menstruation does not belong only to the private sphere.

In a capitalist and colonial society, the solution to menstruation issues is seen to come from the market and, therefore, excludes other experiences as narrated below. If one feels pain during their period, they create a pill to relieve it. But this does not solve the problem because precisely what is sought is this dependence, commodification, and business opportunity (see Young, 2005; Liddle, 2017). In a disposable culture where the consumer’s comfort is important, companies create endless accessories that allow “women” to cope (companies do not think about menstruating people, they are focused on women only), without measuring the consequences or the impact of them on the environment or human bodies. This market-centric culture has created a way to live without bleeding because menstruation is understood as dispensable and irrational (Irusta, 2018).

The Chilean market taxes menstrual hygiene products, which have a direct impact on people's dignity and wellbeing. This is why the role of the Chilean State is important: not only in the creation of policies that tax experiences such as menstruation, but also because people without resources must rely on institutions or non-profit organizations to provide menstrual hygiene products. Valuable solutions have been designed but have thus far only been temporary.¹¹ When the Chilean State does not put life at the center, the most vulnerable cannot receive menstrual products or experience menstruation in a safe and dignified way. That is, the system fails to recognize the right of all menstruating persons to have the basic conditions needed to cope with menstruation without putting their health at risk (also understood as period poverty¹²). Taxing menstruation is strongly intertwined with its neoliberalist ideology where women and menstruating people are marginalized, and menstruation is reduced to the act of bleeding. Accordingly, bleeding is reduced to bodily waste from which productive profit is obtained in Chilean society, impacting the lives, agency, and the empowerment of menstruating people.

To cite an example, when women and menstruating people cannot access products, adequate infrastructure during menstruation, and are forced to stay at home, they risk losing schooling, absenteeism from work, or isolating themselves from social interaction. In the study developed by Torres et al. (2017), which interviews Chilean adolescent girls between 10 to 18 years old and who experience excessive menstrual bleeding. 50% of the adolescents miss school, 80.4% do not engage in physical education at school, and 65.2% do not participate in outdoor activities or parties (see also Kaur et al., 2018; Liddle, 2017). So, menstruation not understood as a human right not only has financial impacts¹³ within the Chilean menstruating population but also on the way they relate

¹¹ Among these initiatives is People Experiencing Homelessness Foundation, discussed in Chapter III, which helps women experiencing homelessness with menstrual hygiene products.

¹² See Chapter III.

¹³ See Chapter IV.

to themselves and their surroundings. Those who do not have the privilege of taking time off from work or school are forced to sacrifice their menstrual hygiene, thus risking infection or disease. In addition, from a cultural point of view, menstruation could lead to disempowerment because the discourses that synonymize menstruation with disease and silence are widely accepted and ingrained within Chilean society. This discourse can produce shame and feelings of rejection for menstruating people, and from society in general (see Young, 2005; Calfio, 2013; Tarzibachi, 2017).

Conclusion

Drawing on the Decolonial Feminist Economics approach, I have argued that menstruation is an example of how an economic model is not something abstract, but rather it affects people's lives, and influences relations and constructions of power. It impacts how the world is built and how we want to live. When the economy is centered on the market, it is believed that the solution is only material. Decolonial Feminist Economics from an intersectional gender perspective¹⁴ allows us to address these social and economic injustices. It enables us to recognize the importance of placing life as the central axis and building from respect and recognition of difference, and distinctive representations can thus be assigned to menstruation. If the economy were at the service of people and seeking to sustain life, I argue that taxing the experience of people who menstruate would be illogical. This chapter has shown that it is necessary to change this reality: to build Chilean public policies from an intersectional gender perspective in order to promote a less unequal society, with better quality of life and *buen vivir* (*sumak kawsay*/ good living; Cabnal, n.d.).

¹⁴ Discussed in Chapter II.

Ultimately, this chapter argues that no citizen of the world should pay a tax for being who they are, nor should any state profit from the bodies of its citizens.

In order to change this scenario, it is necessary to characterize the circumstances and the population affected by this tax. The following chapter presents the methods and official information used for the analysis and evaluation of the impact of the menstrual tax.

Chapter II: Methodology

This chapter presents the methodology adopted in my research. The research method chosen was the method of secondary analysis of official sources through an intersectional analysis using the intercategorical complexity approach. I chose intersectionality because the Chilean menstrual tax has not been studied from this method and I argue that it is important to analyze how the VAT on menstrual hygiene products has different impacts considering the different realities and identities of menstruating people.

Research Method

I frame this quantitative research as "nonreactive research" (Webb, et al., 1966) since it develops a non-interactive observation through a secondary analysis of documentary and statistical sources. According to Cea D' Ancona (2001; translation mine), secondary information sources can be classified into four types: " (1) non-public data produced by public or private organizations, (2) public data produced by public and private organizations (statistics and reports), (3) research published in books and journals, and (4) unpublished research" (p. 70). This thesis is developed in the second group: data published by public and private organizations, since I use two surveys conducted by governmental institutions. Specifically, I used the Chilean National Socioeconomic Characterization Survey and the Chilean Census.

The first survey has been conducted since 1987 by the Ministry of Social Development and Family of the Government of Chile, every two or three years. Its object of study is households and people living in private properties located in the national territory. Within each selected property, all households are interviewed with a paper questionnaire and all persons who are habitual residents

of each household are consulted. In addition to the national context, the survey considers regions and urban and rural geographic areas as study domains (Ministry of Social Development and Family, 2018, p. 6). The 2017 survey was conducted in all regions of the country, in 324 communes. A total of 68,466 dwellings; 70,948 households; 216,439 people in households; and 83,232 family nuclei were surveyed (p. 6).

On the other hand, Chile's 2017 census was conducted by the National Institute of Statistics of Chile. It was an abbreviated census and used the methodology of a traditional *de facto* census; that is, people present in the national territory are registered, and the place where they spent the night before the census moment is taken into account, by means of an interview with a paper questionnaire (National Institute of Statistics of Chile, 2018a). The two objectives of the census were to provide information for updating preparing population estimates and projections, and to provide information for the creation of a new sampling frame for household surveys. The population effectively censused in the country reached a total of 17,574,003 people. The number of dwellings was 6,499,355, of which 6,486,533 (99.8%) were private dwellings and 12,822 (0.2%) were collective dwellings (p. 1).

I used this method because I consider that it fits the objectives of my research through the use of official indicators and national statistics. It allowed me to access reliable, updated, and complete information at a national level. The descriptive analysis of secondary sources was conducted through an intersectional lens, defined and explained below.

Intersectionality: It is not just about gender

I used intersectionality as a method and particularly the intercategorical complexity approach proposed by McCall (2005, p. 1773; see also Charusheela, 2013) in order to analyze how

the menstrual tax impacts the monthly budget of the Chilean menstruating people differently. I hypothesize that without accounting for the interplay of factors that affect menstruating people differently, such as gender, race, ethnicity, and other identities, policies such as the menstrual tax, could exacerbate social inequalities.

McCall defines methodology, as “a coherent set of ideas about the philosophy, methods, and data that underlie the research process and the production of knowledge” (2005, p. 1774). Thus, she is not only focusing on the method itself, but also the philosophical grounding and the knowledge produced by the method applied. With this in mind, McCall recognizes the limitations within the field of feminist research by analyzing gender as a single analytical category and the importance to address intersectionality. The term intersectionality was coined by Kimberlé Crenshaw in 1989, an American lawyer, activist, legal scholar, and critical race theorist. Crenshaw explains that “intersectionality is a lens through which you can see where power comes and collides, where it interlocks and intersects. It is not simply that there is a race problem here, a gender problem here, and a class or LGBTQ problem there” (Columbia Law School, 2018; see also Crenshaw, 1989; Hill Collins, 2000; McCall, 2005). Thus, intersectionality, at its core, is a power analysis, since it roots an individual’s experiences in relationships that are defined by gender, class, race, and so forth.

I am using this method in my research for two reasons. First, because there is little research on menstruating people and the menstrual tax in Chile, and what research there is, generally focuses only on women as a homogeneous and universal category. This approach erases the distinct realities experienced by menstruating people. They are not all women, nor do they have the same opportunities, age, race, socioeconomic or educational level, among other factors. Second, I recognize the importance of considering the complexity and diverse experiences of menstruating people. These dimensions and relations impact the formation of subjects and the reproduction of

(unequal) realities, particularly the relationship of power between the State. This unequal relationship is maintained through VAT on menstrual hygiene products, according to which, menstruating people are taxed for the mere fact of being who they are, thus reproducing a discriminatory reality and inequalities.

Acknowledging the complexity of applying an intersectional analysis, McCall describes three approaches that mainly reflect “how they [feminist researchers] understand and use analytical categories to explore the complexity of intersectionality in social life” (2005, p. 1773). The first approach is called anticategorical complexity because as its name implies, this is a method that deconstructs the analytical categories, understanding that by deconstructing these categories they are deconstructing inequalities as well. The second approach is called intracategorical complexity, and as I later explain, it is located between the first and second approach. This approach analyzes specific social groups which have not been extensively studied or considered, seeking to bring to light their experiences as a marginalized group. However, although this approach takes a critical view of categories in that it recognizes their importance within social relations. The last approach is called intercategorical complexity or categorical. Here, scholars use existing analytical categories to “document relationships of inequality among social groups and changing configurations of inequality along multiple and conflicting dimensions” (p. 1773). This can be seen as the opposite of the first approach in terms of the use of existing categories (provisionally).

My research is framed in the last approach because I used existing categories developed in the Census of Chile (2017) and the National Socioeconomic Characterization Survey of Chile (2017). These are all public and official information conducted by the Ministry of Social Development and Family, to show that unequal relationships exist in the menstruating population through VAT on menstrual hygiene products. For the same reason, although I used the term “menstruating people” in this thesis, the information collected in the field of gender only recognizes

and reproduces the binary categories of male and female, so I could base my analysis by considering only these two categories to analyze the impact of the menstrual tax on menstruating people.

Lastly, I wish to define the categories used in my intersectional analysis. In my research, I used the following categories: sex, ethnicity, age, immigration, and socio-economic class. Regarding ethnicity, the surveys only consider the 9 Chilean indigenous people, where 80% of this population belongs to the Chilean Mapuche people. Similarly, with respect to immigration, it is the entire population born outside of Chile and where the largest population (25.2%) comes from Peru. The categories of sex, age, and socioeconomic class are explained in the next chapter.

Limitations

The limitations of this research are mainly linked to the chosen method and time. Intersectionality is a new method in Chile; therefore, intersectional data collection is still in development. However, these gaps were included in the policy recommendations in Chapter V of this research and, in general, allowed the proposed analysis to be developed.

By using the categorical approach, albeit provisionally, in my intersectional analysis it generates exclusion and inequality for those who are not considered within the binary categories of men and women defined in the public information used for the analysis and representation of the information. This reproduction of binary categories in instruments such as the Census generates a statisticide¹⁵ because it is inevitable that demarcation generates exclusion and exclusion generates

¹⁵ In this case, when statistics frame their population within specific groups (male/female) excluding or not considering other gender identities. Ignoring or erasing those realities.

inequality (McCall, 2005), excluding and erasing those who are not part of the groups measured. For example, I could not access information on menstruating men or non-binary people in Chile.

The use of secondary data as the primary source of information for this research is limited by the nature or reason for which the data was collected. Being secondary data, they are oriented to answer other research questions and objectives, therefore, they did not consider certain variables of importance for my intersectional analysis. For instance, I could not access the information on the average salary of women belonging to indigenous populations. Lastly, this thesis does not cover all menstrual hygiene products that menstruating individuals must purchase, leaving out reusable pads, medicines, menstrual panties, etc. Therefore, due to time issues this thesis calculated how much money menstruating individuals spend on average monthly if they only used the three most common methods: sanitary pads, tampons, and menstrual cups.

In this chapter I argued the importance of questioning the menstrual tax in Chile by using intersectionality as a method and queerying the methodology used by governmental institutions to collect their statistical information and public policies. The impact of this tax depends not only on the experience of menstruating, but also on the different realities and identities of the people who inhabit these menstruating bodies. To analyze this impact on Chilean women and the menstruating population, it is necessary to calculate the average VAT and monthly expenditures, which I construct in the next chapter.

Chapter III: (De)Constructing the Menstrual Tax

The menstrual tax is a policy in dispute globally. This chapter aims to provide an overview of the menstrual tax worldwide and in Chile during the COVID-19. I argue that menstrual hygiene products should be considered essential goods and provided free of charge to all menstruating people. I recognize the menstrual tax gap in Chile and create and calculate, the Chilean menstrual tax in order to show in Chapter IV how it impacts on menstruating people and households.

Menstrual Tax in the World

As discussed in the previous chapter, spending on menstrual hygiene products is not optional and requires that menstruating bodies must invest a certain amount of monthly resources for this purpose, regardless of their capacity or resources. This situation has led several countries around the world to discuss the existence and treatment of VAT on menstrual hygiene products (see Fadnis, 2017; Hartman, 2017; Crays, 2020) such as sanitary pads, tampons, menstrual cups, to name a few, because of the concern raised by various feminist groups, women's organizations, and civil society, which have initiated campaigns to remove the tax (see Girl Up, n.d; Canadian Menstruators, n.d; Iyengar, 2018). These campaigns have been based on the argument that menstruation is not a luxury. Therefore, menstrual hygiene products cannot be perceived as luxury products either, but should be considered basic necessities, which means that they should be included in the basic essentials of every country. Several countries have reduced or eliminated taxes on menstrual hygiene products, including states in the U.S. and countries such as Kenya, Canada, Australia, India, Malaysia, Jamaica, Nigeria, Rwanda, Lebanon, and Trinidad and Tobago (Diamond, 2020). Below, I review some of these examples in order to show the different processes and realities faced

by countries such as Canada, Scotland, India, and the European Union. I do not mention countries in Latin America and the Caribbean since I will deal specifically with the Latin American scenario in the following section. As my research focuses particularly on Chile, I consider it important to contextualize the region to which it belongs.

Canada had attempted to legislate VAT on menstrual hygiene products twice, in 2004 and then in 2013, before its success in 2015 (Canadian Menstruators, n.d). Eleven years after the first attempt, in January 2015, a feminist group started the campaign #NoTaxOnTampons where the group Canadian Menstruators was created, and a petition was presented with the support of the social movement achieved. In May 2015, the elimination of the federal tax on menstrual hygiene products was voted unanimously, replicating this measure also in other provinces of the country (Canadian Menstruators, n.d). In 2018, India also joined the move towards eliminating the menstrual tax. The government eliminated the 12% tax after almost a year of activism and campaigns (Iyengar, 2018). One example was the SheSays movement, which launched the campaign #LahuKaLagaan (blood tax).

There are countries that have been pioneers in the discussion beyond the menstrual tax and defend menstrual hygiene as a right. The most recognized case in the last year was in Scotland. Since 2016, a campaign led by Labor's Monica Lennon was carried out, which sought to put an end to period poverty (Diamond, 2020); that is, when low-income people cannot pay for or access menstrual hygiene products. Finally, in 2019, Scotland decided to make period products freely available to all who need them (The Scottish Parliament, n.d). In 2020, the Australian state of Victoria committed to offering free pads and tampons in every government school, making it the first state or territory in Australia to ensure that all students attending public schools have access to sanitary items (Premier of Victoria, 2020). This year, New Zealand also followed the lead of Scotland and Australia in committing to offer free menstrual hygiene products in all schools for

the next three years (Frost, 2021). Therefore, a strong commitment can be seen in these countries, not only in terms of rights but also in overcoming one of the non-economic impacts of menstruation: school absenteeism due to lack of access to menstrual hygiene products (Kaur, R et al., 2018; Liddle, 2017).

In the case of the European Union, tax burdens vary from one country to another. According to de la Roche and van de Veerdonk (2020), Hungary has the highest tax burden with 27% and Ireland is the only country in the EU, so far, that menstrual hygiene products are exempt from VAT. However, in recent years, several member states – such as France and Belgium – have changed their tax rate by classifying menstrual hygiene products within the group of essential goods. Specifically, during the COVID-19 pandemic, countries such as Spain, Switzerland, and Germany have also joined these measures.

Recapturing the argument constructed from Feminist Economics and menstruation in Chapter I, it can be seen that having the possibility of taxing menstruation as a necessary good, a large majority of countries assign it the percentage of luxury goods, as was the case in Spain or Germany. This demonstrates that the cultural construction around menstruation has impacted the menstruating population globally, it is not a problem of specific territories. The following section focuses on the experience of Latin America and Caribbean.

Menstrual Tax in Latin America and the Caribbean

In terms of menstrual tax, Latin America and the Caribbean have had both successes and failures. In order to understand the context of the discussions, I consider it important to address, first, the scenario of the region.

According to the Economic Commission for Latin America and the Caribbean (ECLAC) “inequality is a historical and structural characteristic of Latin American and Caribbean societies, which has been maintained and reproduced even in periods of economic growth and prosperity” (2020, p. 11). This social inequality in Latin America is conditioned by the productive structure of the region and also by a culture of privilege, which has its origins in the colonial past and history of slavery (ECLAC, 2018). The matrix of social inequality in Latin America has as its basic axis the socioeconomic stratum and one of its most clear manifestations is income inequality (ECLAC, 2018). Therefore, it is not surprising that it is the most unequal region in the world in terms of income. This has resulted in practice with an average Gini index¹⁶ almost one third higher than that of Europe and Central Asia, and above Sub-Saharan Africa (ECLAC, 2019). The richest 10% in Latin America concentrate a larger share of income than in any other region - 37% -. Conversely, the poorest 40% receive the smallest share - 13% - (Lissardy, 2020).

But apart from the socioeconomic stratum, the inequalities that manifest themselves in Latin America are also marked by other structuring factors; gender, ethnic-racial status, territory, and age, which intertwine and mutually reinforce each other, configuring nuclei of vulnerability and social exclusion that severely affect certain population groups (ECLAC, 2020). In Latin America, one in five people is of African descent (ECLAC & United Nations Population Fund (UNFPA), 2020) and about 11% of the region’s population belongs to indigenous people (International Labor Office (ILO), 2020).

When considering participation in the labor market, the gender gap reaches 26.5 percentage points, with 52.5% of women over 15 years of age taking part in economic activity in the region

¹⁶ The Gini coefficient is a measure of inequality developed by the Italian statistician Corrado Gini. It is typically used to measure income inequality within a country; however, can be used to measure any form of unequal distribution.

versus 79% of men (ECLAC, 2021). With women belonging to indigenous group, the participation rate is 44.9% (ILO, 2020). Regrettably, the participation of Afro-descendant women does not have official data at the regional level; however, the great majority of the Afro-descendant population lives in Brazil and in that country labor participation is 44% with Afro-descendant women. Therefore, labor market participation in Latin America is highly gendered and when disaggregating, for example, the labor participation of women, to the different groups that cohabit the region, women experience a different reality. Indeed, in the case of Afro-descendant women, there is not even official statistical information on the subject, making their reality invisible and preventing us from knowing what their realities or needs are.

Looking at average monthly wages, I encounter a similar experience. The wage gap for indigenous people in Latin America and the Caribbean is 31.2%, while globally the gap is 18.5% (ILO, 2020). Around 11% of the Latin American female population works in the domestic work industry and if I disaggregate the population of Afro-descendant women in that industry, their participation doubles and the wage gap reaches 38% compared to the regional average for women (ECLAC & UNFPA, 2020). Therefore, the indigenous and Afro-descendant population is not only burdened with wage gaps due to their origin, but there is also discrimination in the sexual division of labor, as argued by Feminist Economics¹⁷, especially in the Afro-descendant female population. For this reason, it is necessary that the tax policies implemented in the region take these differences into account.

Aware of this scenario of inequality faced by women in the region, it becomes even more important to understand and discuss the regressive VAT policy on menstrual hygiene products that specifically taxes a population that already has to deal with these inequalities. In the Latin

¹⁷ See Chapter I.

American and Caribbean region, almost half of tax revenues come from the taxation on goods and services compared with a third in the OECD average (OECD et al, 2020). As it is a tax that is levied on consumption, independent of the realities and wealth of menstruating persons, it has a differentiated impact on the population. Therefore, I consider it vital to discuss and assign menstrual hygiene products to the category of basic necessities. According to Höglund and de la Roche (2021, p.1) “only 9 out of 31 countries and islands in Latin America and the Caribbean consider menstrual health products basic necessities”. These 9 countries can be classified into those that have a 0% tax rate and those that have eliminated VAT. The first group is composed of Colombia, Trinidad and Tobago, Jamaica, and Costa Rica (1%). The second group is composed of Saint Kitts and Nevis, Puerto Rico, Guyana, and Suriname. Among the countries with the highest VAT tax rate are Uruguay (22%), Argentina (21%), Chile (19%), the Dominican Republic (18%), and Peru (18%).

Regarding the application of taxes, I can observe that there are diverse experiences. On the one hand, there is Colombia’s commitment, as the first Latin American country to levy a 0% tax on menstrual hygiene products and Mexico’s experience, which is currently in process. On the other hand, Nicaragua’s experience as a setback case.

In Colombia, at the end of 2016, various civil society actors and women’s groups started the campaign "Tax-Free Menstruation" in the city of Bogota, which sought tax exemption for menstrual hygiene products (Rangel & Moreno, 2019). However, Congress denied the elimination of the tax and legislated a decrease in the tax rate from 16% to 5% (Mora, 2020). In 2017, the case was taken to the Constitutional Court, requesting a declaration of unconstitutionality of the VAT on menstrual hygiene products. This request was accepted at the end of 2018, thus declaring that the decision by the Colombian Constitutional Court to charge a 5% tax on menstrual hygiene

products was unconstitutional (Mora, 2020). As a result, Colombia no longer charges taxes on menstrual hygiene products.

In October 2020, a different situation was experienced Mexico, where the Parliament discussed the possibility of eliminating the 16% VAT on sanitary pads, tampons, and menstrual cups. An initiative proposed by the group "Menstruación Digna" (Dignified Menstruation) sought to have menstrual hygiene products considered a basic necessity. This is currently the case in Mexico with certain foods and medicines that are distributed free to schools and low-income populations (País, 2020). However, the initiative was rejected and currently, people must pay a 16% tax for menstruating. In January 2021, the movement presented an action of unconstitutionality for the 16% VAT charge, following Colombia's successful path. So far, there has been no pronouncement of the resolution (Nolasco, 2020).

An example of a step backward in this debate has been the case of Nicaragua, which stopped having sanitary pads among the tax-exempt products and taxed them at a rate of 15% at the end of 2019 (Höglund & de la Roche, 2021). The justification was the need to increase the fiscal coffers and thus be able to continue growing economically and financing programs to overcome poverty (Cordoba, 2021).

The discussion in Latin America remains controversial in many cases, however, the fight against the menstrual tax finds strength in the strong feminist movement in the region (Rangel & Moreno, 2019), despite the social, political, and economic crises exacerbated by the pandemic. In the following section, I will present the Chilean case specifically, as it is the 3rd Latin America country with the highest VAT on menstrual hygiene products and the country where my research is located.

The Menstrual Tax in Chile and COVID-19

Although the Chilean scenario is presented in depth in Chapter IV, it is important to mention that the Chilean context reproduces similar patterns to those presented at the regional level in the previous section. According to economist Piketty, the richest 1% in Chile has about 35% of the national wealth (Cárcamo, 2015). Further, 42% of Chilean state tax revenues come from the regressive VAT policy versus the OECD average of 32% (OECD et al, 2020). In other words, almost 50% of the State's income depends on people's consumption, i.e., regressive taxes.

In Chile, regarding the menstrual tax, there is no national free policy for menstrual hygiene products, as there is with contraceptives or condoms (see Ministry of Health, 2014). As such, menstruating people have no other way to access these products than to buy them in the market. In a household with an income of \$168, at least 3% of the household income will go towards the purchase of sanitary pads.¹⁸ The only exception is the commune of Las Condes, where for the first time a public institution is committed to providing menstrual hygiene products. On March 1 of this year, the mayor of this commune established a menstrual dispenser only for the female population that attends the municipal schools of the commune of Las Condes (T13, 2021). However, Chilean legislation is silent about menstruation in general and the distribution of menstrual hygiene products in particular.

In January 2020, the Chamber of Deputies (2020) approved draft resolution 663, which urged the President of the Republic of Chile to send a bill that provides for the free distribution of menstrual hygiene products in educational establishments that receive contributions from the State,

¹⁸ Calculated in section VII and VIII of this chapter.

public health facilities, prisons, shelters, and people experiencing homelessness. However, so far, the Executive Branch has not responded to the resolution.

The COVID-19 pandemic has brought the issue back into discussion. In June 2020, the most heated debate around menstruation occurred when the Chilean government did not include menstrual hygiene products in its food baskets and basic hygiene products to be distributed to the lower-income population (Morales, 2020). The response of the President of the Republic, Mr. Sebastián Piñera, to their non-inclusion was "We know that the items needed by Chileans today are many, so it was important to listen to the voices of civil society, the mayors and, of course, the neighbors in this second stage. With this box we are taking care of a demand that women need, such as sanitary towels..." (Ministry of Women and Gender Equity, 2020, p. 1).

Since then, there have been several calls for the Chilean Government to legislate on issues of access to menstrual hygiene products: for example, by Corporación Miles (Miles Corporation), Comunidad Mujer (Women's Community), and la Fundación Gente de la Calle (People Experiencing Homelessness Foundation, translation mine; Fernandini, 2020). Regarding the latter, there is not an official record of how many menstruating people live on the street, but according to the Ministry of Social Development and Family (2017), between August 2016 and August 2017 there were about 1,595 women in that situation. Currently, the People Experiencing Homelessness Foundation estimates that there are approximately 2,437 women living on the street (Fernandini, 2020). These women live in a situation of period poverty, since it is no longer just a matter of not being able to access menstrual hygiene products, but also of not having access to facilities such as toilets, drinking water, and other elements that are vital for menstruating with dignity and that require a monetary factor to access them.

Therefore, this thesis seeks not only to make visible gender-based discrimination that Chile has committed to eradicate in signed international treaties.¹⁹ It also seeks to provide input for future discussions regarding the treatment of menstruation and the urgency of a VAT on menstrual hygiene products from an intersectional approach. The particular focus of this thesis on menstrual hygiene products does not exclude or disregard that other gender biases may exist in the Chilean tax system or even within the VAT policy, however, it will be left as an opportunity for future research.

Calculating the Menstrual Tax

The target population of my research, according to the World Health Organization (2018), comprises the group of women of reproductive age between 15 and 44 years of age. Since the vast majority of menstruating people are women, I used public data specific to the female gender. Before I analyze the realities of these women and menstruating people, I would like to assess, in monetary terms, how much they pay on average for menstrual hygiene products and VAT. The 3 most popular products in the Chilean market will be considered: sanitary pads, tampons, and menstrual cups.

Chile's 2017 census revealed a population of 17,574,003 inhabitants, of which 8,972,014 are women (51.1%). The group of women of reproductive age is composed of 3,897,910 people, at least 22.2% of the Chilean population and about 43.4% of the Chilean women. This means that about 43.4% of Chilean women have to pay the menstrual tax.

I calculated the average value of sanitary pads in Chile considering the market prices of the most recognized brands: Kotex, Ladysoft, Naturella, and Always. Once the average price was

¹⁹ For example, Chile after 20 years, in 2019, approved the Optional Protocol for the Elimination of all Forms of Discrimination against Women (1999), which operationalizes the 1979 United Nations CEDAW Convention.

obtained in Chilean currency, I converted it to US dollars (taking the average value of March 2021: \$726.37²⁰). According to medical recommendations (Geosalud, n.d.), it is estimated that menstruating people should change their sanitary pads every four hours, regardless of their menstrual flow, due to the risk of infections or other health problems. As such, I estimated a minimum daily use of five pads; that is, twenty-five pads per month on average, considering that there is an average of five days of menstruation (Alvarez, 2018). In the case of tampons, the medical field recommends changing the tampon every 4 to 6 hours (depending on the menstrual flow of each body) and never leave it in for more than 8 hours, as it puts the health of menstruating people at risk (Salud180, 2018). Therefore, I estimated a minimum average daily consumption of 4 tampons, i.e., 20 tampons per month on average. The brands considered for the calculation of the average unit value of a tampon were: Kotex, Tampax, Nosotras, and Ladysoft. As for menstrual cups, being a reusable and more ecological product, it only needs to be emptied during the day depending on the menstrual flow and requires a single purchase. It is recommended to change every 3 years, but has a durability of 10 to 15 years, depending on the brand and material. The brands considered were: MiaLuna, Bentley, and Fun Factory.

Since in a year menstruating people experience an average of 13 menstruations, a minimum of 325 sanitary pads or 260 tampons are required on average, which, multiplied by their average value, allowed me to get the value of the expenditure made by women of reproductive age when buying sanitary towels or tampons. Although the consumption depends on the menstrual flow of each body, I used the medical recommendation for the average calculation assuming not to put life of menstruating bodies at risk.

²⁰ The Observed Dollar Rate (Pesos per 1US\$) was used according to the Compendium of International Exchange Rates Standards, available at https://www.sii.cl/valores_y_fechas/dolar/dolar2021.htm

Table 1 shows the calculation described above and that a menstruating person of reproductive age spends, on average, at least of \$5 per month and \$64.5 per year on sanitary pads. In the case of tampons, at least an average \$8.7 per month and \$112.5 per year. Finally, menstruating women who use menstrual cups spend an average of \$23.7 per year. The purpose of this calculation is not only to quantify an approximation of the menstrual tax, but also to illustrate how it affects different Chilean households and realities.

Table 1: How much money women of reproductive age spend on average on sanitary pads, tampons, and menstrual cups.

Sanitary Pads	Unit Price CL\$	Unit Price in Dollars	Monthly Fee Per Person	Annual Fee Per Person	Total Monthly Women	Annual Total Women
Always	162	\$ 0.22	\$ 5.6	\$ 72.5	\$ 21,733,463	\$ 282,535,019
Kotex	145	\$ 0.20	\$ 5.0	\$ 64.9	\$ 19,452,791	\$ 252,886,282
Ladysoft	140	\$ 0.19	\$ 4.8	\$ 62.6	\$ 18,782,005	\$ 244,166,066
Naturella	130	\$ 0.18	\$ 4.5	\$ 58.2	\$ 17,440,433	\$ 226,725,632
Average	144.25	\$ 0.20	\$ 5.0	\$ 64.5	\$ 17,172,119	\$ 251,578,250

Source: Own elaboration.

Tampons	Unit Price CL\$	Unit Price in Dollars	Monthly Fee Per Person	Annual Fee Per Person	Total Monthly Women	Annual Total Women
Kotex	312	\$ 0.43	\$ 8.6	\$ 111.8	\$ 33,522,026	\$ 435,786,338
Nosotras	310	\$ 0.43	\$ 8.6	\$ 111.8	\$ 33,522,026	\$ 435,786,338
Ladysoft	290	\$ 0.4	\$ 8	\$ 104	\$ 31,183,280	\$ 405,382,640
Tampax	340	\$ 0.47	\$ 9.4	\$ 122.2	\$ 36,640,354	\$ 476,324,602
Average	313	\$ 0.43	\$ 8.7	\$ 112.5	\$ 33,716,922	\$ 438,319,980

Source: Own elaboration.

Menstrual Cup	Unit Price CL\$	Unit Price in Dollars	Monthly Fee Per Person*	Annual Fee Per Person	Total Monthly Women*	Annual Total Women
MiaLuna	18,990	\$ 26	-	\$ 26	-	\$ 101,345,660
Bentley	14,899	\$ 21	-	\$ 21	-	\$ 81,856,110
Fun Factory	17,495	\$ 24.1	-	\$ 24.1	-	\$ 93,939,631
Average	17,128	\$ 23.70	-	\$ 23.7	-	\$ 92,380,467

Source: Own elaboration. * As this is a one-time product, the analysis was made only on an annual basis.

Table 2 shows that a menstruating person pays an average of \$0.9 VAT per month if they buy sanitary pads and \$12.3 per year. If they use tampons, they pay an average of \$1.6 per month and \$21.4 per year. In the case of menstrual cups, the average person pays \$4.5 in tax per year when buying a product. The Chilean government collects an average of \$3,676,913 dollars of VAT per month and \$47,799,867 dollars per year in the case of sanitary napkins. With tampons, it would collect an average of \$6,406,215 monthly and \$83,280,796 annually. Finally, with menstrual cups, the annual average would be \$17,552,289.

Table 2: VAT paid on sanitary pads

	Monthly VAT Per Person	Annual VAT Per Person	Total Monthly VAT	Total Annual VAT
Sanitary Pads	\$ 0.9	\$ 12.3	\$ 3,676,913	\$ 47,799,867
Tampons	\$ 1.6	\$ 21.4	\$ 6,406,215	\$ 83,280,796
Menstrual Cup	-	\$ 4.5	-	\$ 17,552,289

Source: Own elaboration.

For the analysis and assessment of the impact of tax and expenditure on menstrual hygiene products, I limited the category of menstrual hygiene products to sanitary napkins only, for three reasons. First, although there are other products, as I previously analyzed, sanitary napkins are much more widely used globally due to cultural aversions against the other products (Femme International, 2013; Spinks, 2017). Second, the price factor, since tampons and menstrual cups imply a much higher cost than sanitary pads, especially in the short term. Third, the channels of access to the products (Illa García, 2018, p. 54). Menstrual cups mainly use eCommerce and in the case of tampons they are found in specific supermarkets and pharmacies with a limited supply of brands compared to sanitary napkins

Therefore, this chapter presented the discussion of the menstrual tax at the global level and argued that even in more developed societies, which have the possibility of taxing menstrual hygiene products as essential products, they reproduce gender biases by assigning them the value of luxury products. In other words, it shows that despite the advances in gender issues that countries around the world are experiencing, it is necessary to question the basis of the economic model that normalizes not only that menstruation should be taxed, but also that it should be taxed at the same rate as luxury products. In the next chapter, I analyze how this tax and spending on menstrual hygiene products affects menstruating people in Chile according to their realities.

Chapter IV: Data Analysis and Representation

In order to know whether the menstrual tax is gender-biased in the Chilean tax system, it is important to analyze it with Chile's official data. By using the research method of secondary analysis and intersectionality in official documents, I carefully analyze how the menstrual tax impacts menstruating people. I divided the analysis of the information into 3 topics: households, labor market and wages, and poverty, to show how the tax impacts according to the different realities of menstruating people. Further, at the end of the chapter, I present a discussion of the main findings of my analysis and representation of the official information used. Ultimately, this chapter argues that the menstrual tax impacts Chilean households and menstruating people differently and may exacerbate existing inequalities.

The following analysis was carried out in the capital of Chile, the Metropolitan Region of Santiago, and specifically on four of the metropolitan region's communes. I selected these four communes according to the urban quality of life index developed by the Chilean Chamber of Construction and the Institute of Urban and Territorial Studies of the Catholic University of Chile. This index is "an analysis at the communal scale [including urban and rural areas] that provides a reference on the provision of goods and services, public and private, under six dimensions for 99 communes of Chile" (Orellana, 2020, p. 3; translation mine).

The index classifies the communes into 4 levels: (1) high; (2) medium-high; (3) medium-low; and (4) low. In the case of Chile's capital, Santiago, 10 communes are in the high level (1.768.551 inhabitants, 25,7% of the total population), 8 communes are in the medium-high level (1.706.672 inhabitants, 24,8% of the total population), 4 communes are in the medium-low level (522.809 inhabitants, 7,6% of the total population), and 20 communes are in the low level (2.890.881 inhabitants, 42% of the total population). Hence, this index, when evaluating the level

of quality of life of the territory, provides an important factor to consider within the metropolitan region of Santiago in terms of inequality. To analyze this, I selected in the first group the commune of Las Condes, the second group the commune of Maipu, the third group the commune of Pudahuel, and the last group the commune of Puente Alto.

Table 3 shows that for the information used in this study, women were a majority group in all the analyses, whether by territory, place of birth, belonging to an indigenous people or the population born outside Chile.

Table 3: Population by sex, place of birth, and ethnicity

		Chile	Santiago	High: Las Condes	Medium-High: Maipú	Medium-Low: Pudahuel	Low: Puente Alto
Born in Chile	total	16,789,318	6,626,240	263,826	508,594	223,471	557,716
	men	49%	48.6%	46%	48%	49%	48%
	women	51%	51.4%	54%	52%	51%	52%
Born outside Chile	total	784,685	486,568	31,012	13,033	6,822	10,390
	men	48.6%	50%	45%	48%	48%	48%
	women	51.4%	50%	55%	52%	52%	52%
Belonging to Indigenous Population	total	2,185,792	695,116	9,670	51,728	28,298	62,337
	men	49%	49%	40%	48.6%	49%	49%
	women	51%	51%	60%	51.4%	51%	51%

Source: Census of Chile, 2017, own elaboration.

Adding to the analysis, the category of the population of reproductive age in the selected communes, Table 4 indicates that about 23% of the population is of reproductive age. If evaluated within the specific group of women, about 44% of women are of reproductive age according to the World Health Organization (2018). Since it was not possible to access information on indigenous and immigrant women of reproductive age in these four communes, Table 4 shows that about 45% of the female indigenous population in Chile is within the reproductive age range (National Institute of Statistics, 2018d) and in the immigrant population about 70.8% (National Institute of Statistics, 2019a). Therefore, when looking at the information only considering the categories of gender or

belonging to an indigenous group, the percentage of menstruating women who must pay the tax and buy menstrual hygiene products is similar, both nationally and regionally. However, if I incorporate into the analysis the category place of birth, I can see that it affects the immigrant female population differently, given that 70.8% of immigrant women are within this age group, over 25 percentage points compared to women born in Chile.

The menstrual tax does not only affect women as a specific group — which is why I conduct an intersectional analysis of the data — as it intersects with identities such as place of birth or belonging to an indigenous people, where this tax also impacts differently. In other words, as I demonstrated in Chapters I and II, it is not the same to menstruate as a woman, to menstruate as a Chilean woman, to menstruate as a woman born outside of Chile or to menstruate as a Chilean woman belonging to an indigenous people. An example is the population of immigrant women, this tax not only impacts them in a certain way because they are women but also because more than 70% of immigrant women in Chile are experiencing menstruation and as I present below, they have to do it with lower average monthly salaries than their immigrant peers and with a population experiencing gendered poverty.²¹

Table 4: Women's population by age range in the 4 selected communes

Age Range Women	Las Condes	Maipu	Puente Alto	Pudahuel	Immigrant	Indigenous
0-14	14%	18%	21%	20%	11.2%	27.8%
15-29	22%	23%	24%	24%	33.6%	28%
30-44	21%	20%	20%	21%	37.2%	17%
45-64	25%	28%	26%	26%	12.6%	15.4%
65 +	18%	11%	9%	10%	5.4%	11.8%

Source: Census of Chile, 2017, own elaboration.

²¹ See poverty section.

How much money on average do they spend on sanitary pads and VAT? Table 5 provides the average amount paid by menstruating people when purchasing sanitary pads and their VAT in the four selected communes, according to the population of reproductive age. I replicated the calculation of Table 1, i.e., I selected the reproductive age population of the 4 communes and then multiplied it by the number of sanitary pads to be used on average per month and per year with their unit value. To calculate the State's income from this tax, I applied 19% VAT to the total amount paid.

Table 5: VAT Paid in Selected Communes of the Capital City

	Women of reproductive age	Monthly Fee in Sanitary Pads	Annual Fee in Sanitary Pads	Monthly VAT	Annual VAT
Las Condes	\$ 68,243	\$ 341,215	\$ 4,401,674	\$ 64,831	\$ 836,318
Maipu	\$ 116,831	\$ 584,155	\$ 7,535,600	\$ 110,989	\$ 1,431,764
Puente Alto	\$ 130,158	\$ 650,790	\$ 8,395,191	\$ 123,650	\$ 1,595,086
Pudahuel	\$ 52,437	\$ 262,185	\$ 3,382,187	\$ 49,815	\$ 642,615

Source: Own elaboration.

The above discussion provided greater clarity on the population affected by the menstrual tax and how much, on average, they must spend monthly and annually. Now, I would like to characterize the composition of households and heads of household in Chile. It is important to know how Chilean households are constituted, since the purpose of this thesis is to show the impact of taxation and spending on menstrual hygiene products. I argue that this depends on the different realities that families and menstruating people experience in Chile and that may exacerbate their unequal realities.

Households in Chile

Looking at the composition of households, it is important to consider that in a household there may be more than one menstruating person. Therefore, the menstrual tax and expenditure on menstrual hygiene products will affect the household differently. The average household size in Chile is 3.1 individuals and female heads of household in Chile constitute 42% of heads of household and 38% of female heads of household are of reproductive age (National Institute of Statistics of Chile, 2018a).

Table 6 shows that heads of households not belonging to indigenous groups make up 91.8% of the population, and the number increases when looking at the regional level to 94.3%. If I incorporate the gender category, about 42.4% of the households are women and I can see the same trend in the 4 selected communes. However, around 73.4% of women heads of household lead single-parent households, unlike male heads of household that around 21.3% are single parents (National Institute of Statistics of Chile, 2018a).

Table 6: Heads of Household

No Indigenous Population	Female Household	National	91.80%
		Capital	94.30%
		Capital	42.20%
		Las Condes	42%
		Maipu	42%
		Pudahuel	43%
		Puente Alto	42%
		Single parent	73.4%
		Two-parent	26.6%
Indigenous Population		National	8.20%
		Santiago	5.70%
		Female Household	44.50%
Population Born outside Chile		National	2.9%
		Female Household	34.5%

Source: The National Socioeconomic Characterization Survey of Chile, 2017. Own elaboration.

Therefore, a large percentage of women must face the expense of menstrual hygiene products, regardless of which one they use, without the help of a partner.

If I take the category of the population belonging to indigenous groups, who make up 8.2% of households at the national level, about 44.5% are women heads of household, and 55.5% of the households are constituted as two-parent households. However, If I order from the poorest to the richest household and divide those households into five equal parts (quintiles) around 58% of the income of indigenous households is within the 1st and 2nd poorest quintiles in Chile (Ministry of Social Development and Family, n.d). This means that despite having a high presence of two-parent households, a large percentage of the households' incomes are among the lowest in the country, due to the problems of discrimination and inequality faced by the indigenous population, not only in Chile but also at the regional level.²² Therefore, this tax and expenditure impact differently on this population group, since this menstrual tax reproduces the same political scenario mentioned above, in Chile the situation of households will not be the same if you are a woman, if you are a woman belonging to an indigenous people or if you are a woman born outside Chile.

The population born outside Chile represents 2.9% of the households at the national level and have about 34.5% of women heads of household. This number is below the national average, either considering only the gender category or belonging to indigenous people. In addition, 30.4% of female immigrant heads of household are found in the 4th quintile of household income (see Table 7), in contrast to the households of Chilean-born female heads of household who are found in higher proportions in the 1st and 2nd quintiles, 22.9% and 22.6%, respectively (Ministry of Social Development and Family, n.d). It is important to mention at this point that although the monthly average income of the immigrant population is higher than the population born in Chile,

²² See Chapter III

due to their higher levels of education, the monthly average income differs depending on the nationality of the person. To cite an example, the monthly average income of a Peruvian head of household is US\$460, while that of an Argentine head of household is US\$880 and a European head of household US\$1,400 (Ministry of Social Development and Family, n.d). Therefore, the impact of this tax and monthly expenses, regardless of which one they use, is not only different according to Chilean and immigrant women but will also be different within the population of immigrant women, since it will not be the same, in economic terms, a household from Peru, Argentina, or Europe, to name a few examples.

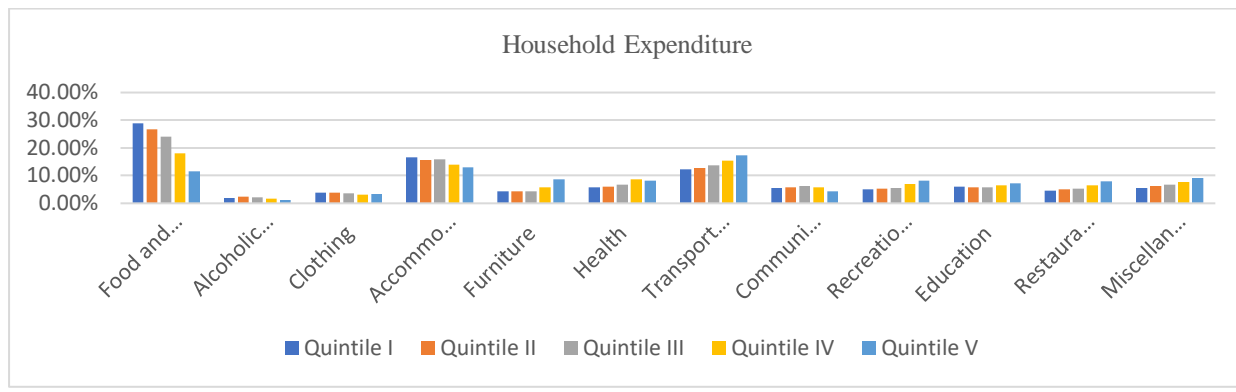
Table 7: Households by income quintile by place of birth and female heads of household

Place of Birth	I	II	III	IV	V
Born in Chile	22.9%	22.6%	20.4%	18%	16.1%
Immigrant	12.8%	16.5%	19.4%	30.4%	20.9%

Source: The National Socioeconomic Characterization Survey of Chile, 2017. Own elaboration.

Concerning household expenditures, information is available for all the capitals of the 16 regions of Chile. Figure 1 shows that in the Health component, households belonging to the highest quintiles have the highest proportions of expenditures in this area, from 5.7% in quintile 1 to 8.6% and 8.3% in quintiles IV and V, respectively. Some of the products considered in the health item are: medicines; medical consultations; dental services; personal products; etc. (National Institute of Statistics, 2018b).

Figure 1: Household expenditure by component and income quintile

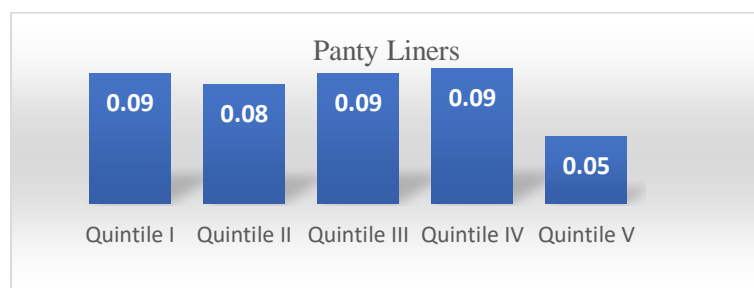


Source: National Institute of Statistics, VIII Household Budget Survey.

If I add the category of sex to the analysis of monthly spending on health in single-person households, women spend an average of 9.9% on health, unlike men, who spend 6.5% (National Institute of Statistics, 2018b). At the national level, single-person households represent 18% of all households (Ministry of Social Development and Family, 2018).

Even though there is no specific indication to the item sanitary pads, there is one referring to the consumption of panty liners. If I evaluate specifically the average monthly consumption of the item "panty liners" by household quintile, Figure 2 shows that the percentage of spending per quintile decreases in the highest household in regional capitals, from 0.09% to 0.05%. I would like to highlight the fact that households do not mention menstruation in their monthly expenditures, while they do, for example, mention panty liners. Following the discussion in Chapter I of this research, it is important to see how menstruation in practice remains a topic that is not publicly acknowledged, that remains a secret even within households. It is possible to talk about panty liners, which in practice are optional in their use, but not about menstruation. This negative narrative with which menstruation is perpetuated, consciously or unconsciously, allows the Chilean State to charge a discriminatory and unfair tax on women, because the more menstruation is hidden, the more invisible it will be.

Figure 2: Average monthly spending on panty liners by household quintile



Source: National Institute of Statistics, VIII Household Budget Survey.

At the country level, menstrual hygiene products are found within the division of miscellaneous goods and services, which accounts for 5.15% of the total basic food basket. In this subdivision, there is the personal care group, which comprises several categories, including "personal hygiene products", and within this category is the "feminine hygiene protection" subgroup, which accounts for 0.08% of the national basic food basket (National Institute of Statistics, 2019, p. 116).

Therefore, the economic impact of the tax and spending on menstrual hygiene products depends on the average household size, age range and income (which in turn will depend on whether they were born outside of Chile and in which country, due to the sexual division of labor bias or if they belong to indigenous people). However, it can be seen that in households in the first quintiles this expenditure impacts them in a greater proportion, regardless of whether households with higher incomes have access to a greater quantity of products or more expensive prices.

Labor Market and Wages

To provide context, the Chilean population lives on a minimum wage of \$449. The national average income in 2017 was \$763, however, about 70.9% of the employed population received an income less than or equal to the national average income (National Institute of Statistics, 2018c, p.

7). About 50% of employed people received a monthly median income less than or equal to \$523 in 2017.

Considering the gender category, Table 9 shows that women in quintile V earn approximately 7 times the average salary of women in quintile I. The monthly median income was \$440, while the national median was \$522, i.e., the median salary is 16% to the detriment of women (National Institute of Statistics, 2018c, p. 5). Considering the category of immigrant population, the average wage of immigrant women is \$637 and the national average \$796, that is, 20% less than the national average (p. 5). In other words, their salaries are 4% higher than those of Chilean-born women, but they earn 20% less than the monthly average of the immigrant population in general. If I now consider the indigenous population, the average salary is \$450 versus \$712 for the non-indigenous population (p. 5), i.e., a salary gap of 37%. Exemplifying how within the labor market and wages, the market assigns women in Chile a different value, for the same job or level of studies, compared to men or the national situation.

Table 8: Median and average income of women

Quintile	Female of heads of households	Female labor market participation > 15 years	Average income	Median Income
I	48.9%	30%	\$ 195	\$ 168
II	46%	41.2%	\$ 304	\$ 275
III	43.2%	50%	\$ 397	\$ 372
IV	39.4%	60.5%	\$ 552	\$ 482
V	34.4%	68.3%	\$ 1,403	\$ 1,033

Source: The National Socioeconomic Characterization Survey of Chile, 2017. Own elaboration.

The labor participation rate of immigrant women is 73.6%, a significant difference compared to the national average of 47.7% for women born in Chile (National Institute of Statistics, 2018a). In the case of women belonging to indigenous people, labor market participation reaches

48.7%. Both percentages are higher than the national average which, if I only consider the gender category, reaches 42%. However, although they have a higher labor presence, the indigenous population suffers one of the largest salary gaps in the country, earning less than 37% of the national average (Ancalao, 2017). Therefore, menstruating will not affect the entire female population in the same way in economic terms, as they face different opportunities and obstacles. For example, the population belonging to indigenous groups, experience the consequences of discriminatory and colonial biases, since even though they have greater participation in the labor market, they receive the lowest salaries and live in the poorest quintiles. In this sense, public policies in Chile should be thought and built from an intersectional approach that recognizes the different realities and identities that coexist in the country.

Table 9 illustrates labor market participation in the selected communes by age range. This data shows that the commune with the best quality of life index, Las Condes, does not have a significant gap in terms of labor participation by sex in the reproductive age population; however, in the communes with a lower quality of life index, it is possible to see a significant gap in terms of labor participation by sex. For instance, in Puente Alto, about 44% of women of reproductive age report that they work, ten percentage points less than men. Hence, women living in communes with a lower quality of life index report lower participation in the labor market and if they have less participation in the labor market, they have less income to afford the menstrual tax. It is important to note that belonging to the lowest quintiles does not necessarily imply being unemployed but also responds to the inequality gaps in terms of wages that Chile presents (see Table 10).

Table 9: Population Declaring to Work

Communes	Age	Men	Women	%
Las Condes	15 - 44	41,603	41,336	50%
	45 - 64	27,240	28,092	51%
	65 +	8,001	5,305	40%
Maipu	15 - 44	76,336	62,423	45%
	45 - 64	56,063	43,584	44%
	65 +	8,215	3,949	32%
Pudahuel	15 - 44	36,204	28,495	44%
	45 - 64	23,785	17,862	43%
	65 +	3,245	1,640	34%
Puente Alto	15 - 44	85,965	68,576	44%
	45 - 64	57,786	44,486	43%
	65 +	7,296	3,718	34%

Source: The National Socioeconomic Characterization Survey of Chile, 2017. Own elaboration.

Considering the wages of the Chilean working population, an essential dimension to evaluate is the gender pay gap. Since the menstrual tax affects most of the female population, they face the situation of having to pay a specific tax with lower salaries compared to men and at the national level (see Table 10). As I pointed out above, more than 42% of women are heads of household and 73% of female heads of household live in single-parent homes (Table 6). For instance, in the metropolitan region, the average salary of women in 2017 was \$731, while the average salary of men was \$1031, thus, there was a gender salary gap of about 29% (Gajardo, 2019, p. 9). Considering the category of immigrant population, the average wage of immigrant women is \$637 and if I compare it with men's wages (\$933) the gap reaches 32% (Ministry of Social Development and Family, n.d). In other words, women not only have to allocate a percentage of their income to buy menstrual hygiene products, but they must also do so with a much lower salary compared to men (due to the devaluation that the market assigns to women's work), and 73% of female heads of household are the only source of household income.

Looking at average salary according to income deciles²³, Table 10 shows that the extremes deciles (II, III, and X) are where the greatest gender salary gap is experienced. It becomes a greater burden, given that socially women earn on average 29% fewer wages for the same work than a man who is not obliged to allocate a percentage of his salary to menstrual hygiene products and tax.

Table 10: Wage Gap by Gender and Income Decile in Santiago

Decile	Men's Salaries	Women's Salaries	Gender Pay Gap
I	\$ 242,3	\$ 187,2	23%
II	\$ 393,7	\$ 287,7	27%
III	\$ 448,8	\$ 324,9	28%
IV	\$ 495,6	\$ 375,8	24%
V	\$ 576,8	\$ 446,1	23%
VI	\$ 642,9	\$ 502,5	22%
VII	\$ 761,3	\$ 605,8	20%
VIII	\$ 998,1	\$ 757,2	24%
IX	\$ 1590,1	\$ 1228,0	23%
X	\$ 3966,3	\$ 2602,0	34%
Average	\$ 1031,2	\$ 731,0	29%

Source: The National Socioeconomic Characterization Survey of Chile, 2017.

Therefore, taxing and spending on menstrual hygiene products further deepens this gap by affecting only this specific group of the population that already faces inequalities such as, for example, the gender wage gap, due mainly to the biases of the Chilean economic system, which is reproduced in an androcentric, neoliberal, and patriarchal model.²⁴ Furthermore, gender wage gaps do not affect Chilean and immigrant women in the same way. Unfortunately, for women belonging to the indigenous population, there is no information considering gender.

²³ The income of Chilean households, ordered from the poorest to the richest, divided into 10 groups.

²⁴ See Chapter I.

Poverty

Poverty in Chile significantly affects the female population, either because they have had to face a historical marginalization from the public and labor sphere or because they have access to low-paid and/or precarious jobs due to the unequal conditions in which they find themselves (Barriga & Sato, 2021). Table 11 shows that women account for 54.3% of those living in extreme poverty and 54.9% of those living in poverty. In Chile, people who are experiencing poverty are those who live on \$8 a day and those experiencing extreme poverty are those who live on \$5.4 a day (Ministry of Social Development and Family, (n.d.-b).

Table 11: Composition of the population by poverty status

Extreme Poverty	Sex	Men	45.7
		Women	54.3
	Belonging to Indigenous Population	Belongs	4%
		Does not belong	2.1%
	Birthplace	Born in Chile	2.2%
		Born outside Chile	4.2%
	Household Type	Individual	2.4%
		Single parent	3.2%
		Two-parent	1.7%
	Gender Head of Household	Men	1.8%
		Women	2.7%
Poverty	Sex	Men	45.1
		Women	54.9
	Belonging to Indigenous Population	Belongs	10.5%
		Does not belong	5.8%
	Birthplace	Born in Chile	8.5%
		Born outside Chile	10.8%
	Household Type	Individual	5.5%
		Single parent	10.7%
		Two-parent	6.7%
	Gender Head of Household	Men	6.4%
		Women	9.2%

Source: Census of Chile, 2017, own elaboration.

Considering the population living in extreme poverty and belonging to indigenous people, this reaches 4% of the total population versus only 2.1% in the case of the population not belonging to indigenous people. In the category of place of birth, 4.2% of the population living in extreme poverty was born outside Chile and only 2.2% is Chilean. As for the gender of the head of household living in poverty, 2.7% are female and 1.8% are male. Therefore, the majority of people who are experiencing extreme poverty in Chile are women and in proportional terms, the indigenous and immigrant population is twice as large as the national population.

If I observe in detail Table 11, poverty section, the reality of the population belonging to an indigenous people is almost twice the population that does not belong to one, that is, 4.7 percentage points more. There is also a significant difference in the composition of households, as about 10.7% are single-parent households and within poor households, 9.2% of these households are headed by women. In addition, poverty affects 10 percentage points more women than men in the country. In the overall picture, without differentiating by type of poverty, 14.5% of the population living in poverty belongs to the indigenous population and I have already mentioned that 53% of the indigenous population are women and 48% are of reproductive age (Table 3 and 4). In addition, about 6.4% of the people experiencing homelessness are people from an indigenous population (Ministry of Social Development and Family, 2019). Regarding the immigrant population, 15% are in poverty and if I consider immigrant women heads of household, 12.7% live in poverty in terms of income, unlike 9.1% in the case of women heads of household born in Chile, however, 70% of immigrant women are of reproductive age (Table 4).

Therefore, it is observed that when looking specifically at the non-Chilean-born population and indigenous population, at a general level and in terms of gender, poverty impacts differently compared to the Chilean-born population and not belonging to indigenous population; that is, the experience of people not born in Chile and belonging to indigenous people suffer in a greater

percentage of living in poverty, thus affecting their quality of life and their resources to cope with the expenses involved in menstruation compared to people born in Chile and not belonging to indigenous population.

Table 12 shows the percentage of people who are experiencing poverty in Chile and the scope of poverty in the 4 selected communes. The vast majority of people do not have the option of choosing where to live and coincidentally, the communes with the best quality of life index are those where poverty in terms of income is significantly lower. An example is Las Condes, where the monthly rent is one of the highest in Latin America (Cabello, 2019) and so it requires a certain economic status to choose to reside in that commune. Yet, it is the only commune in the country that currently offers free menstrual hygiene products in some public spaces, such as municipal schools in the commune (T13, 2021; see section II, Chapter II).

Table 12: Percentage of population living in income poverty

	Chile	Santiago	Las Condes	Maipu	Pudahuel	Puente Alto
Income Poverty	8,6%	5,4%	0,19%	2,57%	8,25	7,29%

Source: The National Socioeconomic Characterization Survey of Chile, 2017. Own elaboration.

A Lancet Planetary Health study shows that there are significant life expectancy gaps for women between those who live in communes with a high quality of life and those who do not (Yáñez, 2019). For example, a woman living in Las Condes has a life expectancy between 87 and 103 years, while a woman living in Pudahuel has a life expectancy of 79.3 to 80.2 years. In other words, an average gap of 16 years of life expectancy to the detriment of women living in lower-income communes. So, menstruating for women in Pudahuel is not the same as for those who live in Las Condes or Maipú. Not only do they have different economic realities, but also different

opportunities and life expectancy. The menstruating bodies living in the commune of Las Condes, while the measure implemented by the mayor lasts, will not have to allocate any of their resources for menstruation, and it is precisely the commune where the population living in poverty is the lowest in the country. If the Chilean economic model were people-centered, as proposed by Decolonial Feminist Economics, having the "opportunity" to face the experience of menstruation in a dignified manner would not depend on the ability of a municipality to subsidize menstrual hygiene products, but rather on the right to health of all menstruating persons.

Table 13 shows that the communes with a better quality of life index have a lower percentage of the population belonging to indigenous groups. Therefore, the communes with a lower quality of life index have a higher percentage of the population belonging to Chilean indigenous groups. Such is the contrast between the commune of Las Condes with only 3.35% of its population and the commune of Puente Alto with 11.28%. The case of the immigrant population has an opposite tendency, as they receive better salaries than the national population (although I already mentioned that it depends on the nationality of the immigrant, see Household in Chile section), since the great majority of them live in the capital city and when analyzing it in the 4 specific communes, 5% live in the commune with the highest quality of life index and so on in a decreasing direction.

Table 13: Immigrant and indigenous populations

	Chile	Santiago	Las Condes	Maipú	Pudahuel	Puente Alto
Born outside Chile	546,644	325,675	5%	3%	1%	2%
Belong to Indigenous Population	1,011,332	324,261	1%	7%	4%	9%

Source: Census of Chile, 2017, own elaboration.

For this reason, I can see that the reality experienced by the indigenous population also depends on the territory in which they live. It will not be the same to live the experience of menstruating as part of the indigenous population living in the commune of Las Condes and those living in Puente Alto, either in terms of their representation in relation to the quality of life index or poverty. Added to this fact is that the indigenous population can frame menstruation under meanings other than those arbitrarily designated by the Chilean state, which disregards not only its relational but also its cultural dimension.²⁵

Throughout this section, I have shown that this taxation and spending on menstrual hygiene products not only deepens the inequalities that women face, due to the historical inequalities and marginalization against which Chilean women have had to struggle, but also in their distinct realities. It is important to exemplify that menstruating is not a universal or homogeneous experience; there are different identities that intersect with the experience of menstruating and it is necessary to make these visible instead of erasing them or pretending that they do not exist. Below I discuss the findings of my research.

Discussion

In this section, I discuss the results and the analysis performed on the data presented. These results demonstrate that my hypothesis stated at the beginning of my chapter is true; mainly, that the menstrual tax is not neutral as it seems to be assumed by Chilean government, but rather that it aggravates the social inequalities faced by the menstruating population. Therefore, as follows, I discuss the dimensions that have been significantly affected by this tax.

²⁵ See Chapter I.

Chile is among the most unequal countries in the world in terms of income and, as has been shown throughout this research, its inequality does not impact the entire population in the same way.²⁶ In Chile, poverty, the devaluation of work, and the lowest salaries have a woman's face. These inequalities that women already faced are deepened when analyzing this specific VAT on sanitary pads in Chile, because its economic model does not assign a relevant role to the State, which only allows seeking and/or provides solutions to the problem of menstruation exclusively in the market.²⁷ That is the reason why I have situated this thesis within the Decolonial Feminist Economics approach²⁸ as an alternative model to traditional economics. An approach focused on the sustainability of life allows me to question the VAT on menstrual hygiene products, the justification for taxing this type of experience, such as menstruation, and to understand that there are distinct realities and cultures that coexist in Chile and that tax policies should be implemented based on and recognizing these differences.

Before discussing these results in depth, I would like to explore the significance of the amount of money spent per menstruating person per month on sanitary pads. I observed that money means something different according to the realities, as earlier analyzed. To cite an example, if I place the average monthly expenditure per person at \$5.0 per month and \$64.5 per year in a household belonging to the first quintile²⁹, \$5.0 means 3% of their monthly income and 3.2% of their annual income, as long as there is only 1 menstruating person per family. However, households in Santiago are made up, on average, of 3.47 persons (Ministry of Social Development and Family, 2019, p. 22). Therefore, if a household in this first quintile has two menstruating persons, the percentage of income spent on sanitary pads would increase to 6% of their monthly

²⁶ See Chapter I and III.

²⁷ See Chapter I.

²⁸ See Chapter I.

²⁹ See Table 8.

income and 6.4% of their annual income. If I apply this same analysis to a household in the fifth quintile, it can be appreciated that the monthly expenditure on menstrual hygiene products in their income is much lower (0.3% of their monthly income), despite the increase of 2 menstruating persons in the household (0.7% of their monthly income). Just looking at this unequal impact in economic terms (the same exercise could be performed in households experiencing homelessness, population belonging to indigenous populations or immigrants), it is possible to find several of the biases described in Chapter I. Below I review the most significant ones in this thesis (the order of the biases I mention does not reflect a hierarchy of importance):

First, a gender bias³⁰ can be found in the VAT on sanitary napkins, as Stotsky (1996) argues. Since it is mostly women who menstruate, a specific population is taxed just for the fact of being who they are. They represent 51.1% of the Chilean population, which means that more than half of the population must pay a tax for the mere fact of being a woman or living the experience of menstruation. Overlooking their different realities and identities, women are assigned a fixed, homogeneous, and universal category. This erases the different realities they face, such as the reproduction of stereotypes that arbitrarily assign them to a domestic role, which is neither recognized nor paid, and therefore affects their access to tools and resources, the reality experienced by migrant or indigenous women, among others.

Second, there is a class bias and what Javier Ávila and Tania Lamprea-Barragán (2020) state are poverty and care biases.³¹ This non-neutrality in terms of class and poverty of VAT in the Chilean tax system deepens inequalities because, as I demonstrated, a significant proportion of people who are experiencing poverty in Chile are women. These women do not have the option of escaping menstruation and, since they have scarce economic resources, their health, care, and

³⁰ See Chapter I.

³¹ See Chapter I.

incorporation into their daily activities are at risk. VAT on menstrual hygiene products is a regressive tax that hits poor people unfairly. Menstruating people with lower incomes must allocate a greater proportion of their salary to pay VAT and purchasing menstrual hygiene products. Because the tax fails to differentiate by the ability to pay, women assuming full responsibility and burden of menstruation.³² In other words, because they are women, they already earn on average 29% less than men for the same work (Gajardo, 2018, p. 9). Furthermore, they must individually assume the costs involved in the mere fact of living the experience of menstruating (in the case of indigenous women this reality is even worse). In fact, the only commune that offers free menstrual hygiene products is the commune where rents and homes are among the most expensive in Latin America (Cabello, 2019), and where the percentage of people who are experiencing poverty is the lowest and has the best quality of life index. Therefore, being able to choose where to live and having the resources to afford that standard of living, in this case, also gives the possibility of not having to pay the menstrual tax to those who would be less impacted by the tax in percentage terms.

Third, there is a bias towards the indigenous and immigrant population. Within the population living in poverty, I observe that poverty affects differently when I analyze the immigrant population or those belonging to indigenous populations. Therefore, considering the menstrual tax and the tax system without differentiating and recognizing that poverty and opportunities impact differently when multiple identities intersect, inequalities can be produced, reproduced, and/or exacerbated. Not all menstruating people are women, Chilean, with work permits, formal jobs, and normative customs. In this sense, it is important to highlight the importance of not seeking to standardize menstruation. The indigenous and immigrant populations have the right to live their menstruation under the eaves of their traditions and culture, so the Chilean tax system, under a

³² See Table 6.

colonial bias, should not erase or make invisible these differences but build upon them (see Wood 2003; Chapter I).

Fourth, there is a bias in the taxable event³³, as Ana Arenas (2018) mentions, because the event on which the tax policy is levied, and which generates the tax liability, is menstruation as such. It is a tax based on a condition of difference; a difference that is not chosen, that does not happen by will, and that is inherent to any menstruating person. Therefore, there is a direct and specific target group of the population, such as people who experience menstruation and who are mostly women.

Fifth, I detected an explicit bias in the rate element.³⁴ This parallel with Ana Arenas' observation (2018) because the VAT tax policy in Chile comprises taxing all products and services at 19%, without differentiating according to the nature of the good and its purpose. In other words, the Chilean population pays 19% VAT when buying chocolates and the same 19% VAT when they need to buy sanitary pads. This reduces the need to buy sanitary pads to the same level of utility as the consumption of chocolate or any other non-essential product for human development.

Last but not least, there is an exemption bias³⁵, as Ana Arenas (2018) mentions, by not differentiating between basic goods such as menstrual hygiene products and luxury goods at the time of establishing VAT taxation percentages on the products. Women and menstruating people must not have to pay for menstrual hygiene products and public agencies should provide these products. If the Chilean government currently provides birth control methods and condoms free to women and the population with gestational capacity, because it recognizes their sexual and reproductive rights, it also must ensure access to a dignified and healthy menstruation. In the same

³³ See Chapter I.

³⁴ See Chapter I.

³⁵ See Chapter I.

sense, the situation of menstruating people experiencing homelessness is alarming. If they do not have sufficient resources to have a roof over their heads, it is unimaginable that they can allocate a percentage of their income for the purchase of menstrual hygiene products under the minimum standards necessary to avoid putting their lives at risk.

Therefore, this chapter argued that the Chilean VAT on menstrual hygiene products is a tax policy that is not gender neutral and that presents biases that must be corrected by the Chilean State. Not only because it taxes a majority group of the Chilean population, but also because it overlooks their different realities by deepening, creating, and/or reproducing greater inequalities within the population. Menstrual health is a human right that cannot be left to the market to arbitrarily determine that the only way to menstruate with dignity is through the purchase of menstrual hygiene products because not everyone has the same capacity to satisfy their needs or access to their own resources.

Chapter V: Policy Recommendations

For the first time in Chile's history — during the year 2022 — the constitution will be written by its citizens, its composition in gender parity, and with the participation of Chile's indigenous people. An enormous challenge but also a unique opportunity in our history, to build together, the development model for Chile. Therefore, the aim of this chapter is to provide policy recommendations for the constitutional process regarding the menstrual tax. The 8 recommendations presented below are based on the example of countries that have pioneered the implementation of policies such as the provision of free menstrual hygiene products or menstrual leave, as well as recommendations that emerge from the gaps found throughout the research, such as the need to include menstrual education in school curricula³⁶ or to generate specific research on menstruation and menstruating bodies.

Since the return to democracy in 1990, Chile has been governed for 20 years by the center-left parties and 11 years by the Chilean center-right. However, after 31 years, the constitution imposed during the Chilean civic-military dictatorship is still in force, either by not having the parliamentary majorities (2/3) or by not ruling on the subject. Therefore, the legislative advances during post-dictatorship Chile never questioned the fundamentals of the neoliberal model established in the constitution, as I discuss below, and focused largely on legislating for the poorest population and on economic growth (Gonzales, 2019). On this point, I could make an exception in the second government of President Michelle Bachelet (2014-2018), which presented an initiative that favored a change to the dictatorship's constitution but was unsuccessful in parliament.

³⁶ See Chapter I.

The 1980 constitution, influenced by the neoliberal model of the Chicago Boys³⁷, reduced state participation — for example, in the health and education systems — and in other areas eliminated it, as with the pension system. Today, rights such as health, education, and pensions depend to a significant extent on willingness and possibility to pay. If people can pay, they have access to a private health system without waiting lists, with better infrastructure, and response capacity. If people can pay, they have access to better education and they can enter the labor market without debt (in my case; I have a \$20,000 student debt). In pensions, the Chilean elderly population has the highest suicide rates in the country and one of the main reasons is because they cannot live on the pensions they receive (Senate of the Republic of Chile, 2019). The country is growing economically, reducing poverty, which has made it one of the countries with the best economic statistics in the region in general terms, but its Gini coefficient among OECD members ranks third among the most unequal countries (OECD, 2020; see chapter III).

Under this scenario, in October 2019 the government of President Sebastian Piñera (belonging to the Chilean center-right political coalition) decided to increase public transportation fares by 30 Chilean pesos (\$0.043). This measure triggered a series of protests that, as the days went by, increased in terms of participation, violence, and frequency. The social crisis adopted the slogan "it is not 30 pesos but 30 years" since for many the increase in the public transport fare was the straw that broke the camel's back, and caused the streets all over the country to fill with people demanding not only a change in the transport fare but a change in the system in general. It was very common for people to come to the protests with signs telling their story, why they were protesting, or for whom.

³⁷ See Chapter I for more details.

After months of protests, cases of human rights violations, and assassinations, the government (OHCHR, 2019; Human Rights Watch, 2020; Amnesty International, n.d.) gave in to national and international social pressure, agreed to initiate a constitutional process through a referendum to consult if the Chilean population wanted to change the constitution, and if so, which mechanism they preferred (100% elected citizens or 50% parliament and 50% elected citizens). Approval for the change of the constitution had a vote of 79% versus only 21% who were against and regarding the mechanism, a 100% citizen-elected convention was voted in the same proportion (BBC News, 2020).

The policy recommendations on tax menstruation that I propose here are linked to this historical moment that Chile is currently facing. For this reason, I consider it appropriate to propose these 8 policy recommendations as an input for the discussion of the new constitution:

Recommendation No. 1: Recognize the right to dignified menstrual health

Given that the Chilean State does not provide menstrual hygiene products for menstruating people, it is necessary to guarantee access, at least, to the population experiencing poverty, homelessness or deprived of liberty, who are the hardest hit by the lack of access to products and where their agency is most compromised. In the case of people deprived of liberty, it is a fault of the Chilean State, since they are people who are under the custody of the State and on whom the care and hygiene should depend on 100%.

The Chilean constitution (1980) gives exclusive power to the president for initiatives or reforms that imply an increase in public spending, i.e., the congress cannot legislate on matters that increase the Chilean State's spending. Because of this, Congress sent a petition to President Sebastián Piñera, in 2020, requesting the free delivery of menstrual hygiene products to the

aforementioned groups, as it is not within its competencies. The President has not responded to the request to date, nor has he referred to it. However, as several authors have already claimed (Weiss-Wolf, 2019; UNFPA, 2020; Diamant, 2021) I consider it essential to guarantee the right to dignified menstruation and the commitment of the Chilean State to provide menstrual hygiene products to those who need them (especially in the previously mentioned groups). Combating menstrual poverty by ensuring access to menstrual hygiene products not only prevents future health problems but also allows them to menstruate in the way that suits them best, responds to their needs and dignity, and opens up the possibility of menstruating in a way that respects and cares for the environment, in the case of those who cannot choose which product to use. As an initial step, consideration could be given to the government of Chile to allocating tax revenues from the menstrual tax to fund the public policy of free provision. Although there are economists who consider universal access policies to goods/services non-viable (Leiva, 2020; LYD, 2021) there are countries that implement these measures prioritizing the needs and desires of menstruating people with positive impacts on the welfare of the population. An example of this policy is the case of Scotland³⁸, which has no public policy impact evaluation as it was recently implemented but has taken the path of free distribution of menstrual hygiene products. In Chile, there is the case of the commune of Las Condes³⁹, where it is given to students of public schools that depend on the municipality. This example could be replicated throughout the country, with the support of the executive branch.

³⁸ See Chapter III.

³⁹ See Chapter III.

Recommendation No. 2: 0% VAT on menstrual hygiene products

In Chile, the legislation does not contemplate any VAT exemption based on gender, and in particular, for menstrual hygiene products. Therefore, in order to change the 0% VAT rate for menstrual hygiene products in Chile, it would be necessary to amend the Sales and Services Tax Law, in its Article 12, letter A, where this matter is addressed. This amendment would put an end to a regressive and discriminatory tax, and recognize menstrual equity as a human right. A human right not only based on non-discrimination but also on the right to health, education, and a dignified life, which are at risk if the right to menstruate with dignity is not protected and defended. The Chilean population cannot continue paying a regressive tax such as VAT without considering the type of good they are consuming, especially in the case of menstrual hygiene products, which are intertwined with human rights issues. Eliminating VAT on menstrual hygiene products would have a low impact on public finances, as it represents only 0.2% of total VAT tax revenues in Chile. For example, in Colombia, they not only eliminated VAT on menstrual hygiene products⁴⁰ but also have different VAT percentages according to the type of good (for example, basic goods are taxed at 5% and luxury goods at 16%). According to Raddar (Carreño, 2020), a company specializing in consumption in Colombia, in the subcategory of absorbents, sanitary protection had a 28% share with US\$242.7 million during 2019 and presented an excellent behavior during the last months [2020]. However, the VAT exemption only applied to sanitary pads and tampons at first, and only in April 2021 was the elimination of VAT on the menstrual cup approved. But in general, despite the different alternatives that can be found in the market, some of which are more environmentally friendly, there was an increase in the purchase of sanitary pads and tampons after the modification

⁴⁰ See Chapter III.

of the menstrual tax. The case of Colombia shows that the implementation of this type of policy is possible and has an impact on menstrual management for menstruating people.

Therefore, this policy recommendation seeks that the supply of menstrual hygiene products in the Chilean market be taxed at a 0% rate for consumers. Either by modifying the tax system by creating a differentiation of taxation of products according to their nature/use (e.g., essential and luxury goods) or by specifically taxing menstrual hygiene products at 0%.

Recommendation No. 3: Queerying the methodology which constructs the social statistical

Understanding that Chilean society is dynamic and diverse and that the relationships between people and the environment undergo changes over time, is a challenge to consider when thinking about any public policy. Particularly in this research, it was not possible to access information on the average monthly salary of women belonging to indigenous people, gender identities beyond the binary male-female division, or specific information on the menstruating population. Therefore, I consider it is important to be in a constant process of revision of the instruments used as inputs for the creation and implementation of public policies, taking into consideration their transversality and national applicability, in order to ensure that they always respond to the reality with its diversity of the territory without exclusion. This could be done, for example, by reviewing the binary categories of men and women, evaluating new ways of generating public government information that does not ignore the different identities that coexist in the country, in order to improve the collection of information on the population belonging to indigenous and immigrant populations of reproductive age (see Browne, 2010). One way to avoid these gaps and ensure that no voice goes unheard, is to include a diverse group of feminists, LGTBQIA+ movements, activists, civil society organizations, artists, and scholars in the

elaboration of statistics, analysis, monitoring, and evaluation of public policies to generate inputs that mean better policies for citizens. The statistical invisibility of these groups in the disaggregation of data by sex, age, race, or ethnicity hinders the effective implementation of public policies, as there is no clarity about the target population and their specific needs. The same is true for the monitoring of public policies or the evaluation to verify progress (or setbacks) based on what was programmed. To cite an example, when the bill for abortion on 3 causes was drafted in Chile (2017), it was explicitly written that it was for women, limiting the use of the law to that specific group of the population and preventing its use by people with gestational capacity who do not identify themselves as women. This finally led to the drafting of a new bill in March 2021 that would allow trans people to invoke abortion on three causes (Mardones, 2021). However, these are situations that must be avoided, addressed, and considered by the Chilean State in order not to continue reproducing relations of discrimination and exclusion.

Therefore, this policy recommendation proposes queerying the methodology that constructs social statistics in all cycles of a public policy. Seeking to better reflect the diversity of society, in order to build a fairer Chilean society. Further, it should include in a cross-cutting way the different actors that affect and are affected by the implementation of these policies

Recommendation No. 4: Researching menstruation and the menstruating population

In order to fill in the information and education gaps regarding menstruation in Chile, it is necessary to identify the menstruating population, its territorial location, its household composition, and its understanding of the topic. It is important to collect data on menstruation in Chile, to investigate how menstruating people manage their menstruation, how it is perceived by their environment, families, and society. In this way, it is possible to combat menstrual illiteracy,

that is, the educational, social, and cultural poverty that exists in Chilean society regarding menstruation (see Chapter I), which is conceived as a private and personal fact. An example of this is that in the average household expenditure presented in Chapter IV of this research, households do not explicitly mention menstruation at any point within their monthly expenditures, but they do when purchasing, for example, panty liners. If Chile does not discuss and educate about menstrual health publicly, it will be much more difficult to deconstruct the negative and secretive narrative surrounding menstruation.

In the same sense, I consider it important to investigate and confirm whether the population of reproductive age in Chile coincides with that recommended worldwide by the World Health Organization. Studies that I reviewed (see chapter I; Calfio, 2013; Fernández, 2013; Torres et al, 2017) consider an earlier age of onset of menarche and a later age of onset of menopause. It is important that the information and studies used to plan and implement public policies respond to the reality of the territory where they will be carried out and taken seriously into consideration by the government, since a poorly measured target population generates lower efficiency in the expenditure of public resources and the fulfillment of their objectives. Therefore, it is necessary to know if people of reproductive age in Chile are really in the brackets indicated by the WHO (15 - 44 years). One way to generate this research and knowledge about the menstruating population is through gender programs/units within the government to ensure gender analysis and statistics with an intersectional gender perspective. In addition to strengthening of Chilean universities with the incorporation of gender studies departments in the institutions and thus, advocating the importance of incorporating the intersectional gender perspective in all areas of learning.

Recommendation No. 5: Implementation menstrual health education in school curricula

In line with recommendations 1 and 4, I propose the urgency of including menstrual health education in school curricula. As I pointed out in Chapter I, menstruation and menstrual management per se do not exist within the Chilean school curricula. The Ministry of Education in Chile frames menstruation only within the menstrual cycle of menstruating bodies, limiting it to its biological dimension that opens the possibility of fecundation. On the one hand, in addition to free access to the products, it is necessary to educate about their correct use, how often menstrual hygiene products should be changed, the dangers of not doing so at the recommended times, etc. On the other hand, teaching about menstruation, not only from a reproductive and fertility cycle point of view, but also explaining menstruation through its history and scientific research, contributing to the reduction of stigmas, shame, and myths. These measures will help the younger menstruating population to begin to experience this path in a more equitable, respectful, and learning environment.

Recommendation No. 6: Public policies with a gender mainstreaming and intersectional approach

This research specifically addressed the menstrual tax but recognizes the need to apply this approach at a general level. Before implementing any public policy, it is necessary to consider all the scenarios that participate in and are affected by the measure. Doing so from an intersectional approach is transcendental in order not to reproduce, create, or deepen inequalities. Especially in Chile, where its economic model builds the relations of economic agents from a male default logic, making invisible and precarious the labor markets in which women participate in greater

proportions. Therefore, perpetuates the asymmetric power relations experienced by women in the Chilean society. Chile currently has a Ministry of Women and Gender Equity and some ministries with gender units, but they limit their study analysis and programs to women and do not apply an intersectional gender approach (an example of this was the aforementioned law on abortion on 3 cases). Public policies with a gender and intersectional approach contribute to the integral development of the Chilean population, to overcoming the inequality gaps that women have historically faced and to strengthening their agency, which has been limited by the economic model that has made them invisible. The VAT tax policy from a gender and intersectional approach would recognize that taxing menstruation is discriminatory, gendered, and that its implementation deepens the unequal relations of power and inequality that menstruating people face in Chile. Therefore, it is necessary that in this process of drafting a new constitution for Chile, all the realities that inhabit the country are taken into consideration, not only because they have the right to demand it, but also because it is a matter of social justice and a historical debt of the State of Chile with menstruating people.

Recommendation No. 7: Gender perspective on the labor market participation of menstruating people

Among the most common problems suffered by Chilean menstruating people are dysmenorrhea, nausea, and headaches (Clínica Las Condes, n.d.). Dysmenorrhea can be defined as intense abdominal and/or pelvic pain that appears with menstruation (p. 1). It is estimated that between 25 and 60% of menstruating people suffer from dysmenorrhea (p. 1.) and that around 10% of them cause absenteeism from work (T13, 2016). If we add to this the fact that about 71% of employed women in Chile work in the service and commerce industries, i.e. domestic work, health,

education, supermarkets, to name a few (Dirección del Trabajo, n.d.), it becomes urgent to implement modifications to the Chilean labor code that consider the problems faced by menstruating women in their labor environments.

As a first action, I suggest the State should guarantee access to breaks within the workday for menstrual hygiene reasons. Especially in jobs that require constantly being in the same position, attending to third persons, and where the time for menstrual hygiene is scarce. A second measure is to allow 8 hours a month (1 day) - in the case of Chile, I would propose 9 hours since our daily workday is longer - so that menstruating people can be absent monthly for menstrual reasons (“menstrual leave”). This measure is being discussed internationally, in countries such as Argentina and Spain, however, it is common in Asian countries such as China, Japan, and Taiwan (Shen-Lu, 2016). These measures aim to respect and care for the health of workers, improve the quality of life of menstruating people, who may currently be struggling to cope with their menstruation in the best possible way, within the limitations imposed.

Recommendation No. 8: Environmentally friendly menstruation

The climate crisis we are facing at a global level demands the need to change the way we relate to our environment. Menstruation is not exempt from this relationship and construction. Each menstruating body uses between 10,000 to 13,000 sanitary napkins or tampons during its lifetime, and it has been estimated that this is equivalent to 65 kilos of garbage (Arias, n.d.). In the case of sanitary napkins, it takes about 500 to 800 years to degrade and for tampons, not counting their plastic wrapping, it can take up to 6 months (Arias, n.d.). Therefore, it is a responsibility of the Chilean State not only to offer menstrual hygiene products, but also to encourage the use of

products that currently allow us to live menstruation in a relationship of respect and care for our environment. While the product to use is a personal decision and comfort, it is necessary to educate on new alternatives such as the menstrual cup, reusable pads⁴¹ (which can be made at home), menstrual underwear, including others, seeking to provide tools and opportunities to the menstruating population to be open to this diversity of options and find the one that best suits them. These modalities not only benefit the environment, but also have a much lower long-term financial impact on the menstruating population. Since VAT is a consumption tax, products that can be reused and have a longer life span, it implies a significant reduction in this need to purchase the good and therefore a reduction in waste.

⁴¹ Period. End of sentence, won the 2019 Oscar for Best Documentary Short, showing the reality of women in Hapur, India, as they learn how to make low-cost, biodegradable sanitary pads.

Chapter VI: Conclusion

The purpose of this research is to demonstrate the existence of biases in the Chilean menstrual tax, and to provide policy recommendations that correct this regressive tax system and promote a more equitable society for all. In the first part of the thesis, I demonstrated that these biases affect the daily lives of menstruating people and exacerbate social inequalities due to the absence of an intersectional gender approach within the Chilean tax system. By so doing, I have demonstrated the need to incorporate modifications to such policy. I have shown that these biases are a consequence of the neoliberal economic model implemented in Chile, which shapes the relationships and interactions between Chilean society, the State, and the market, under androcentric and capitalist structures. Through a detailed data analysis, I have proved that this economic model creates a burden on menstruating people (an average of \$5 per month on menstrual hygiene products, \$64.5 per year, and \$1,870.5 throughout their lives). Furthermore, as Chile is challenged with the opportunity to draft a new constitution, in the second part of the thesis I proposed eight policy recommendations with an intersectional gender approach, seeking to correct the tax and improve the quality of life of women and menstruating people in Chile.

This research contributes to the growing body of scholarship on the menstrual tax and strategies to address it. By focuses on the Chilean context, I seek to centralize the experiences, and the political and economic realities of people from the Global South and propose an intersectional gender approach to economics. The findings of this research showed that the VAT does not have the same financial impact on the menstruating population because of class bias, bias toward the indigenous and immigrant population, taxable event bias, and exemption bias. These biases can and must be corrected, and by proposing eight policy recommendations, I contribute to a feminist politic that seeks not only to critique existing systems of oppression, but to create something new.

Furthermore, this research has shown that the taxable event bias is a social justice issue. Countries such as Colombia and Costa Rica have eliminated the menstrual tax, recognizing the unfair nature of the levy, and showing that tax policy can also be used as a tool to reduce structural inequalities and equalize opportunities in Chile. For this reason, among the eight policy recommendations I have offered, I propose that menstruating people should have free access to menstrual hygiene products, and those who wish to purchase products should be able to do so without a tax. These policies contribute to advancing economic models that are life-centered rather than market-centered and seek to redefine menstruation and recognize menstrual health as a human rights issue. By so doing, this research proposes alternatives to the current hegemonic neoliberal economic model, alternatives that respect and recognize the different cultures and identities people inhabit, that cares about *buen vivir* (wellbeing), the quality of life of people, and where the male default logic is deconstructed.

Menstruation is not only a physiological construct but a socio-cultural one. The policies, myths, prejudices, and stereotypes surrounding menstruation that perpetuate violence against women and menstruating people must be deconstructed and eliminated. The political and feminist project of menstruation begins with recognizing and valuing the wide range of values and symbols associated with menstruation, respecting different worldviews, cultures, and representations. From this position, redefining menstruation, normalizing it, loving, and caring for it, becomes subversive.

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