



# Menstrual Hygiene Products

## Executive Summary

Menstrual hygiene products are considered luxury items, not necessities, and are not exempted from sales tax. The current tax in Missouri on such products is 4.2%, however, HB [1971](#), HB [2241](#), HB [2257](#), and HB [2272](#) propose to bring the tax down to 1.2%. Low-income menstruating individuals of all ages struggle to afford menstrual hygiene products. Supplemental Nutrition Assistance programs (SNAP) and SNAP for Women, Infants, and Children (WIC) do not allow the purchase feminine hygiene products. Single-use disposable feminine hygiene products are selected by agencies for resource-poor environments and do not typically offer reusable products that may be more cost-effective long-term.

## Highlights

- Poverty disproportionately affects women and ethnic minorities.
- Between 2017 and 2018, of 183 female survey responses from a St. Louis report, almost 50% of the women surveyed could not afford to buy both feminine hygiene products and food.
- While the initial cost of reusable feminine hygiene products is greater than disposable products, reusable products may reduce the costs associated with menstruation over time - including environmental and sustainability costs.
- As of 2021, five states (AK, DE, MT, NH, and OR) have no sales tax; fifteen states (CA, CT, FL, IL, MA, MD MN, NJ, NV, NY, OH, PA, RI, UT, WA) and Washington, D.C., exempt menstrual feminine hygiene products from sales tax.

## Limitations

- States vary in how much revenue may be lost as it depends on the population and number of people who purchase menstrual hygiene products.
- Currently, there are no available reports from non-profit organizations or agencies (including schools and correction centers) involved in supplying feminine hygiene products about how distributing reusable period products may impact long-term costs. Therefore, it is unknown the extent to which reusable products can reduce overall costs associated with menstruation.

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## Research Background

### Poverty in Missouri

Approximately 13% of Missourians earn below the federal poverty line; 5.7% of Missourians earn less than 50% of the federal poverty line.<sup>1</sup> Poverty disproportionately affects women and ethnic minorities.<sup>1</sup> In 2018, 14.3% of women had incomes below the poverty line compared to 11.0% of

men.<sup>1</sup> Twenty-six percent of the African American population were living in poverty compared to 11% of the White population; the unemployment rate for African American women was 4.9% compared to 3.1% for White women.<sup>1</sup>

Prior to the COVID-19 pandemic, 23.9% of Missouri households experienced income volatility (significant changes in income over time);<sup>1</sup> this number may have increased due to job loss and changes in financial situations during the pandemic. Job loss, irregular job schedules, and hourly wages can decrease financial stability and create barriers to short- and long-term financial wellbeing.<sup>1</sup>

### **Access to Menstrual Hygiene Products**

One study quantitatively assessed access to menstrual hygiene products in St. Louis, Missouri between 2017 and 2018.<sup>2</sup> In an analysis of 183 female survey responses from 10 non-profit organizations that serve low-income women, 64% of women were unable to afford menstrual hygiene products and 21% of women experienced this monthly.<sup>2</sup> In these instances, many women had to use alternative absorbent materials such as cloth, rags, tissue/toilet paper, or infant diapers which can lead to negative health consequences such as infections.<sup>2</sup> Approximately 28% of the women included in the survey had either full-time or part-time employment with more than 33% missing work due to menstruation.<sup>2</sup>

Almost 50% of the women surveyed could not afford to buy both menstrual hygiene products and food.<sup>2</sup> Regardless of age, women experienced a lack of money to purchase menstrual hygiene products.<sup>2</sup> Age, employment, and education demographics were provided, however, and inequities by race were not described. It is unknown whether access to menstrual products differs across other areas of the state. Although school-aged girls were not a part of this study, lack of products may force girls to miss school.<sup>3</sup> In Missouri, current legislative efforts seek to increase access to no-cost menstrual hygiene products in schools (HB [1842](#), HB [1843](#), HB [2591](#)). For more information about menstrual hygiene products in schools, please see our previously published Science Note: [No-Cost Period Products in Schools](#).

### Costs Associated with Disposable and Reusable Menstrual Hygiene Products

The average menstruating individual spends roughly \$10 per month (\$120 per year) on disposable menstrual hygiene products like tampons, liners, and pads. Reusable menstrual hygiene products include reusable menstrual pads, silicone menstrual cups, discs, sea sponges, and menstrual underwear. The cost upfront associated with reusable products is much greater than that of disposable products. The prices range between \$7 and \$45 with the average price around \$23 to \$30; this may differ for reusable pads as costs will be dependent on number needed and absorbency.<sup>4,5</sup> In a review of menstrual cup use, 73% of study participants from 15 studies (13 in women and 2 in adolescent girls) prefer these products over disposable products.<sup>4</sup>

Furthermore, reusable products can reduce overall spending per year on disposable hygiene products because reusable products have a lifespan of 5 to 10 years. In addition to cost benefits, reusable products can reduce the environmental cost associated with the solid and hazardous

waste generated from single-use products.<sup>6</sup> In regards to reproductive health concerns, reports show that these products have minimal risks associated with infections when compared to disposable products; this finding may be attributable to the fact that reusable products do not contain harsh chemicals found in disposable menstrual hygiene products.<sup>4</sup>

Currently, there are no available reports from non-profit organizations or agencies (including schools and correction centers) involved in supplying menstrual hygiene products (e.g., Dignity Period) about how distributing reusable period products may impact long-term costs. However, Maryland has a detailed [cost estimate](#) of approximately \$4 per female student each year for disposable products in middle and high schools; the actual costs will vary depending on actual costs and usage by students.

### **Taxes on Menstrual Feminine Hygiene Products**

Feminine hygiene products are essential, sanitary health items. For tax purposes, feminine hygiene products are considered luxury items, not essentials, and are not exempted from sales tax. In some states, these products can be taxed at 10% or higher. Legislation concerning feminine hygiene product affordability, including taxation, and availability, has been introduced at the federal level, but it has not been passed. As of 2021, five states (AK, DE, MT, NH, and OR) have no sales tax; fifteen states (CA, CT, FL, IL, MA, MD, MN, NJ, NV, NY, OH, PA, RI, UT, WA) and Washington, D.C., exempt menstrual hygiene products from sales tax.<sup>7</sup>

The current tax rate in Missouri on such products is 4.2%, however, current legislation (HB [1971](#), HB [2241](#), HB [2257](#), and HB [2272](#)) proposes to bring the tax down to 1.2%, which would match the tax rate charged for most foods. Economic research shows that tax breaks reduce the cost and improve affordability on such products for low-income individuals.<sup>8</sup> While the estimated savings per individual is relatively small, a reduction in tax would reduce total cost burden. In Ohio, it was estimated that exempting menstrual hygiene products will save the average menstruating individual approximately \$633 over their lifetime.<sup>9</sup> Opponents against reductions in tax rates or exemptions suggest taxes on other items may need to increase to account for the tax revenue lost; in California, it was estimated that \$20 million in revenue was lost with such tax exemptions, however, this can vary by state depending on population and number of people who purchase these products.<sup>10</sup>

### **Government Assistance Programs**

Missourians are eligible for government assistance programs such as Supplemental Nutrition Assistance Program (SNAP), or Women, Infants, and Children (WIC) if they earn less than 130% of the poverty line. Women participants of SNAP who are pregnant or have children under the age of five are eligible for WIC, which provides additional resources. Unemployed individuals may also be eligible for SNAP benefits.

Signed in 2020, the CARES act permits menstrual hygiene products to be purchased with a health savings account (HSA) or flexible savings account (FSA). However, SNAP and WIC assistance

programs are nutrition-specific programs, and funds are not eligible for use to purchase menstrual hygiene products. In 2021, [SB 531](#) was proposed in Missouri to create a similar financial assistance program to help low-income individuals purchase a variety of hygiene products, including menstrual hygiene products. In recent years, SNAP and WIC programs have faced budgetary challenges, with large proposed federal cuts to such programs, which can reduce voucher amounts and eligibility, in addition to proposed temporary increases in funds during the COVID-19 pandemic.<sup>11,12</sup> It is unknown how inclusion of such products would change the cost of existing assistance programs and associated administrative costs to the state. While a program like this could help low-income individuals get access to these products, it does not guarantee complete access or affordability, because not everyone qualifies for supplemental assistance programs, particularly those individuals close to but not meeting poverty levels.

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