

# **Affordable Footwear Initiative**



## **The Cost of the “Shoe Tax” on Hardworking American Families**

### **Real-World Examples**

**September 2007**

# Affordable Footwear Initiative - EndTheShoeTax.Org

The Cost of the Shoe Tax at Retail Is Much Higher  
for Lower-Cost & Children's Shoes Versus High-End Shoes

## **EXAMPLE 1 – Low-End Children's Shoe Vs. High-End Men's Shoe**

### Young Girls' Canvas Casual Shoe



|                           |                |
|---------------------------|----------------|
| <b>Retail Price</b>       | <b>\$14.99</b> |
| <b>Cost of Duty</b>       | <b>\$4.32</b>  |
| <b>Duty as % of Price</b> | <b>28.8%</b>   |

### Men's High-End Casual Leather Boat Shoe



|                           |                 |
|---------------------------|-----------------|
| <b>Retail Price</b>       | <b>\$189.95</b> |
| <b>Cost of Duty</b>       | <b>\$13.13</b>  |
| <b>Duty as % of Price</b> | <b>6.9%</b>     |

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## EXAMPLE 2 – Low-End Women's Shoe Vs. High-End Women's Shoe

### Women's Low-End Fabric-Upper Dress Shoe



|                           |                |
|---------------------------|----------------|
| <b>Retail Price</b>       | <b>\$17.99</b> |
| <b>Cost of Duty</b>       | <b>\$5.06</b>  |
| <b>Duty as % of Price</b> | <b>28.1%</b>   |

### Women's High-End Leather Dress Shoe



|                           |                 |
|---------------------------|-----------------|
| <b>Retail Price</b>       | <b>\$109.99</b> |
| <b>Cost of Duty</b>       | <b>\$7.28</b>   |
| <b>Duty as % of Price</b> | <b>6.6%</b>     |