Low-income Parents' Perceptions of a Sweetened Beverage Tax in Philadelphia

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OBJECTIVE: To characterise perceptions of the Philadelphia Beverage Tax among low-income parents. DESIGN: We conducted semi-structured interviews and administered demographic questions via telephone. We based the interview guide and initial codebook on a conceptual model illustrating perceived fairness and effectiveness as essential for successfully adopting food policies. We performed thematic analysis using NVivo 12. SETTING: We recruited from a primary care paediatrics clinic in Philadelphia, Pennsylvania from July to August 2020. PARTICIPANTS: Philadelphia parents/caregivers of 2- to 11-year-old children with Medicaid insurance. RESULTS: Participants were predominantly African American (97 %), female (100 %), and had annual household incomes <$50 000 (80 %). Participants were 26- to 72-years old, with an average aged child of 5 years (range 7 months to 20 years). Themes emerged regarding tax perceptions, revenue use and behaviour change due to the tax. Using revenue for highly valued programmes and accountability of city government to use revenue as promised were critical elements in perceptions of tax fairness. Some parents avoided the tax through cross-border shopping and buying drink powders or concentrates, influencing perceptions of tax effectiveness. The tax signalled the health dangers of sweetened beverage consumption to most parents. CONCLUSION: Our findings bring to light four key takeaways for policymakers designing sweetened beverage taxes. (1) Dedication of tax revenue to programmes highly valued by parents and (2) transparency in revenue spending may improve acceptability. (3) State or national taxes may be more effective at decreasing consumption due to cross-border shopping. (4) Pairing taxes with health promotion campaigns may enhance behaviour change.

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Authors: Emma Edmondson, Emily Gregory, Stephanie Garcia, Senbagam Virudachalam

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