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TRADE POLICYMAKING FOR UNDERSERVED AMERICA

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Submitted to the Office of the U.S. Trade Representative in Response to June 11, 2023, Request for Public Comment on Ways Trade Policy Can Advance Racial and Gender Equity and Support Historically Underserved Communities

Thank you for this chance to offer suggestions on ways trade policy might better meet the needs of America's underserved families and communities. I am Vice President of the Progressive Policy Institute (PPI), a 501(c)(3) nonprofit think tank established in 1989, which publishes on a wide range of public policy topics. My research focuses principally on U.S. international economic policy, with a particular focus on trade issues. I previously served for nine years at the Office of the U.S. Trade Representative, including as agency speechwriter (1998-2001) and as Assistant U.S. Trade Representative for Policy and Economics (2015-2021). In the latter capacity I oversaw USTR's economic research and use of trade data, administration of the Generalized System of Preferences, and policy coordination work including concurrent service as Chair of the Trade Policy Staff Committee.

I would like to focus on two questions USTR poses in its June 12 *Federal Register* notice:

> *"Are there trade policies, provisions, or actions which are detrimental to advancing racial and gender equity, equality, and economic empowerment?"*
> and
> *"What best practices should USTR consider to ensure that advancing equity, equality, and economic empowerment is standardized in community and stakeholder engagement regarding the development and implementation of U.S. trade and investment policy?"*

As a point of departure, I applaud Ambassador Tai's sustained interest in understanding any detrimental effects trade policy may have on underserved Americans, and finding ways policy might more effectively meet their needs. There is strong evidence that the tariff system has some detrimental effects in several areas, and in some ways, it presents an unfortunate contrast with other American taxes. Specifically, it taxes cheap and simple consumer goods much more heavily than analogous luxuries, and taxes many women's clothing products at higher rates than analogous men's clothes. This makes the tariff system an unusually regressive part of the American tax system, and likely the only one with an explicit gender bias. Many of the peak tariff lines apply to products not made in the United States, and could be revised without harm to U.S. growth or existing employment though at some modest cost in revenue.

The second question, on ways USTR might draw more advice from lower-income and underserved communities is more challenging. Trade agreements are often intensely debated and sometimes termed "non-transparent." The permanent systems an agreement modifies, though,

are typically far less frequently debated and seem to be largely opaque not only to the public but to many experts. This means communities affected badly by these systems rarely know they are affected, are thus relatively unlikely to respond to solicitations for advice, and may have difficulty even responding to direct outreach. U.S. officials hoping to encourage their participation in policy development might as a first step develop more detailed, regular, and contextual publications on the way these systems function and how they affect different groups within American society. This would help build understanding at least within the government, Congress, and academic communities, perhaps elicit ideas and ways to improve them, and likely encourage more informed discussion with underserved communities.

A more detailed discussion of these topics follows: first, on the regressivity of consumer goods tariffs and their consequent impact by income level and race/ethnicity; second, the gendered nature of the clothing tariff schedules, and the unintended but explicit bias this has created; and third, the challenge of drawing advice on policy from "underserved" communities.

1. MFN Consumer Goods Tariffs as Taxation: Regressivity and Impact on Households by Income and by Race and Ethnicity

The tariff system is typically discussed as a way of regulating trade flows, providing negotiating leverage for talks with foreign governments, and protecting employment and/or production in the United States. It is also, however, an important secondary part of the U.S. tax system as the fourth-largest source of tax revenue. In 2022 tariff revenue totaled about $90 billion.[1] Though a modest 2% of the $4.9 trillion in total federal revenue, this was about three times the $32.6 billion in estate and gift tax revenue, and about as much as the estate and gift tax combined with the federal excise taxes on gasoline, alcohol, and tobacco.[2]

At a more detailed level, the "232" and "301" tariffs administratively imposed in 2018 and 2019 account for about half of U.S. tariff revenue and the permanent Most Favored Nation ("MFN") tariff system the other half. The MFN system is a remarkably complex assembly of 11,414 separate tariff lines arranged in 97 chapters, each with its own distinct tariff rate, and then modified by thousands of exceptions for FTA partners, preference beneficiaries, and products subject to additional tariffs under trade remedy laws. No U.S. government officer as far as I know is assigned to monitor MFN tariffs for distributional impact or effects on overall growth, and an attempt I made in the past to find the last Congressional hearing on the topic found only one equivocal case in 1974. As I noted in my testimony to the U.S. International Trade Commission[3] last year, the MFN tariff system has two main characteristics:

- It is disproportionately a way to tax clothes, shoes, and other home consumer goods.
- It imposes much higher tariff rates on cheap mass-market goods than expensive luxuries.

These two facts mean that, unusually in U.S. tax policy, the tariff system imposes relatively higher costs on low-income families than on wealthy families. Academic scholarship concurs with this assessment. Most recently, a 2022 paper by economists Lydia Cox and Miguel Acosta conducted a comprehensive survey of consumer goods tariffs, and concluded that "tariffs are systematically higher on lower-end versions of goods relative to their higher-end counterparts."[4] A 2018 ITC staff paper reached the same conclusion, noting that tariffs "fall disproportionately

on the poor" (Gailes, Gurevich, Shikher, Tsigas, 2018) and adds important gender equity findings noted below.[5] And finally, a 2017 paper by Jason Furman, Kathryn Russ, and Jay Shambaugh termed the tariff system "arbitrary and regressive", not organized with an obvious policy rationale, and imposing a "burden substantially higher for poor households than the richest."[6]

Three tables provide basic data on rates, revenue, and distributional impacts.

First, MFN tariffs are mainly ways to tax consumer goods. Seven types of goods — clothing, shoes, drinking glasses, travel goods, home linens, tableware, and silverware — raise about half of all MFN tariff revenue while making up about 6% of import value. These products had an average tariff of 11.3% in 2017, while the average rate on all other goods was 0.7%. (The table uses 2017 data to avoid mixing MFN tariffs with more recent "301" and 232" tariffs.) Despite intense debate on free trade agreements and preferences, most imported consumer goods arrive in the U.S. as "MFN" products subject to full tariff rates (or more recently, MFN rates plus "301" surcharges). As of 2021, 83% of imported clothing arrived under MFN rates, along with 97% of shoes, 84% of home linens, 74% of travel goods, and 96% of silverware and tableware.

TABLE 1: IMPORTS AND TARIFF REVENUE, 2017

	2017 Import Value	Tariff Revenue	Trade-Weighted Average
All Goods	**$2,327.2 billion**	**$32.9 billion**	**1.4%**
High-Tariff Consumer Goods	**$144.3 billion**	**$17.0 billion**	**11.3%**
Clothes	*$87.9 billion*	*$11.3 billion*	*12.9%*
Drinking Glasses	*$1.0 billion*	*$0.1 billion*	*12.9%*
Travel Goods	*$10.7 billion*	*$1.3 billion*	*12.1%*
Shoes	*$25.5 billion*	*$2.9 billion*	*11.4%*
Home Linens & Carpets	*$17.2 billion*	*$1.0 billion*	*6.0%*
Tableware	*$1.2 billion*	*$0.07 billion*	*5.8%*
Silverware	*$3.6 billion*	*$0.15 billion*	*4.2%*
All Other Goods	**$2,183.0 billion**	**$15.9 billion**	**0.7%**

Source: U.S. International Trade Commission Dataweb, at dataweb.usitc.gov

An updated table using 2022 data would show somewhat higher rates for these products, but a lower share of overall tariff revenue, as while MFN tariffs have not changed, the "232" and "301" tariffs raised rates sharply for many industrial inputs and more modestly for consumer goods.

Second, consumer goods tariffs, taken line by line, are much higher on cheap and simple goods than on expensive luxuries. This is consistent across shirts, underwear, home linens, travel goods, silverware, and drinking glasses, and so on. Table 2 provides an illustrative list:

TABLE 2: U.S. TARIFFS: LUXURIES VS. LOW-COST PRODUCTS[7]

Product	Luxury	Medium	Mass-Market
Shoes	8.5% *(leather dress)*	20.0% *(elite running shoe)*	48.0% *(sneakers under $3/pair)*
Sweater	4.0% *(cashmere)*	17.0% *(wool)*	32.0% *(acrylic)*
Man's shirt	0.9% *(silk)*	19.7% *(cotton)*	32.0% *(polyester)*
Drinking glass	3.0% *(over $5 apiece)*	22.5% *($0.30-$3 apiece)*	28.5% *(under $0.30 apiece)*
Brassiere	2.7% *(silk)*	--- none ---	16.9% *(polyester)*
Handbag	5.3% *(snakeskin)*	10.0% *(leather)*	16.0% *(canvas)*
Fork	0.0% (silver-plated)	-- none --	15.8% + 0.9c/each *(< 25c/each, & <25 cm)*
Pillowcase	4.5% *(silk)*	11.9% *(cotton)*	14.9% *(polyester)*
Blanket	0.0% *(wool/cashmere)*	8.4% *(cotton)*	8.5% *(polyester)*
Spoon	3.3% *(sterling silver)*	4.2% *(silver-plated)*	14.0% (*stainless steel, <25c)*
Dinner plate set	4.5% *(aggregate value >$38)*	-- none --	9.8% *(aggregate value <$38)*
Necklace	5.0% *(gold)*	6.3% *(silver)*	7.0% *(silver- or gold-plated)*

Source: U.S. International Trade Commission, Harmonized Tariff Schedule, at https://hts.usitc.gov/

Third, the tariff system is an unusually regressive tax because low-income households spend more of their earnings on clothes and other home goods than other households, and are also more likely to buy cheap mass-market goods than expensive luxuries. The most recent edition of the Bureau of Labor Statistics' annual "Consumer Expenditures Survey" reports that single-parent household on average spend about 4.4% of an annual budget — that is, about two weeks' worth of income – on these goods, while the general population and high-income households use about one week's income for these purchases. African American households and Hispanic households also spend relatively more on consumer goods than "white and all other" households (a Bureau of Labor Statistics category presumably reflecting limitations on survey sampling). Table 3 illustrates this, using the Bureau of Labor Statistics' Consumer Expenditure Survey for 2021 to show spending patterns by income level, race and ethnicity[8]:

TABLE 3: HOUSEHOLD SPENDING ON CLOTHES, SHOES, AND HOME GOODS (2021)

	Expenditure	Apparel	Shoes	Linens/ carpets	Misc. Houseware	Total
All Households	$66,298	1.7%	0.5%	0.2%	0.2%	2.6%
By income:						
Wealthy Family *(10th Decile, $169,726/year and above)*	$155,365	1.8%	0.5%	0.2%	0.3%	2.8%
Middle-Class Family *(Two Parents, children)*	$98,056	2.6%	0.7%	0.2%	0.2%	3.7%
Single-Parent Family	$54,227	3.0%	0.9%	0.2%	0.3%	4.4%
By race and ethnicity						
"White & all other races"	$71,641	1.6%	0.4%	0.3%	0.2%	2.5%
African American	$51,013	2.0%	0.7%	0.2%	0.2%	3.2%
Hispanic	$57,955	2.6%	0.8%	0.2%	0.3%	3.9%

Source: Bureau of Labor Statistics, Consumer Expenditure Survey, full year 2021. "Apparel" includes spending in CEX's "Apparel and Services" category, excluding footwear and "other apparel products and services." "Misc. houseware" includes tableware, silverware, and assorted other home goods.[9]

Overall, therefore, the MFN tariff system in some noticeable ways exacerbates inequities in American life, as (a) a form of taxation focused especially on clothing, shoes, and other products which take more of a low-income family's income than an upper-income family's; and (b) a set of taxes especially high on cheap products frequently bought by low-income families, and especially low on luxuries mainly of interest to wealthy households.

Balanced against this, defenses of the tariff system usually argue for it as a job and production defender, or alternatively as "negotiating leverage" for U.S. trade officials in bargaining with foreign governments. However, consumer goods tariffs seem not to be very efficient job protectors, and over time tend to become less effective in this role as the cost of trade falls through rising container-shipping and air cargo capacity, improving U.S. physical and high-tech infrastructure, and foreign competitiveness. The U.S. government has not to my knowledge ever conducted a systematic stock-taking of the level of jobs or production associated with specific tariff lines, many especially high tariff rates seem to have been irrelevant for these purposes for decades. For example, the highest rate among the 9,895 individual *ad valorem* tariff lines appears to be the 48% attached to line 64.04.1159, which covers very cheap sneakers imported at $3.00 or less per pair. No such sneakers have been made in the U.S. at least since the 1970s. Nor does the U.S. seem to produce low-priced spoons (14.0%), cheap textile-sided luggage (22.0%), or low-priced drinking glasses (28.0%). In sum, many consumer goods tariff lines have thus quietly evolved into forms of indirect excise tax lacking direct employment or production roles.

2. Clothing Tariff Schedules: "Pink Taxes" and Gender Bias

Second, the clothing tariff chapters (Chapter 61 and Chapter 62) in many cases impose higher tariffs on women's clothing than on directly analogous men's clothing. Average tariff rates across the full clothing schedule, and in the headings differentiated by gender, are also higher for women's clothing than for men's. As far as I know, these are the federal government's only actual "pink taxes."

As a specific and vivid example, our Valentine's Day report on gender bias in underwear tariffs noted that the main underwear headings impose tariffs of 0.9%, 7.4% and 14.9% for men's silk, cotton, and polyester briefs respectively, and of 2.1%, 7.6%, and 16.0% for the comparable women's products (with tariffs on brassieres generally higher still). Overall average rates — that is, all tariff revenue on underwear divided by import value, which includes some Chinese products subject to 301 tariffs and some duty-free products arriving under FTAs or AGOA tariff waivers — were 15.5% for women and 11.5% for men. The USITC's data on level of tariff revenue and number of arriving garments suggested that per item, tariffs likely added about $1.10 to the average cost of each article of women's underwear last year, and $0.75 cents to each article of men's underwear.[10]

More generally, Chapters 61 and 62 include well over 600 HTS-8 lines. Headings in five other Chapters (Chapter 39 covering plastic, Chapter 40 for rubber, Chapter 42 for leather, Chapter 43 for fur, and Chapter 48 for paper) add about 30 more. Within Chapters 61 and 62 especially, most though not all clothing headings are divided by gender, with separate headings for men's and women's overcoats, suits and ensembles, shirts and blouses, and underwear. In total, we find

283 lines for specifically women's products and 198 for men's, while the remaining 259 are not divided by gender and on average tend to be the lowest of the three groups.

PPI Summer Policy Fellow Elaine Wei has compiled all these lines into a single Excel sheet, including import value and tariff revenue as well as HTS-8 line number and MFN tariff rate. This enables us to calculate average rates for men's and women's clothing (and for non-gendered clothing) both across all the lines and for the various headings and subheadings. This shows that in 2017, overall average rates were 14.9% for women's clothing, 12.6% for men's clothing, and 12.4% for non-gendered clothing. Table 4 presents this for the clothing schedule as a whole and for the major gendered headings, and adds 2022 averages (which as noted above include some 301 surcharges) for comparison.[11]

Table 4: Clothing Tariffs by Gender, 2017

Product	Import Value (2017)	Tariff Revenue (2017)	Average Tariff Rate 2017	*Average Tariff Rate 2022*
All clothes – Women's	$31.13 billion	$4.65 billion	14.9%	*16.7%*
All clothes – Men's	$24.21 billion	$3.06 billion	12.6%	*13.6%*
All clothes – Non-gendered	$24.48 billion	$3.03 billion	10.9%	*12.0%*
Overcoats – Women's	$2.82 billion	$0.39 billion	13.7%	*16.4%*
Suits and Ensembles – Women's	$15.57 billion	$2.34 billion	15.1%	*16.9%*
Shirts – Women's	$3.43 billion	$0.68 billion	19.7%	*20.4%*
Underwear – Women's	$6.36 billion	$0.81 billion	12.8%	*15.5%*
Overcoats – Men's	$2.63 billion	$0.33 billion	12.5%	*14.2%*
Suits and Ensembles – Men's	$9.65 billion	$1.29 billion	13.3%	*14.9%*
Shirts – Men's	$5.24 billion	$0.89 billion	17.0%	*17.9%*
Underwear – Men's	$1.89 billion	$0.16 billion	8.6%	*11.5%*

Data Source: ITC Dataweb; calculations by PPI Summer Policy Fellow Elaine Wei.

Our findings on the difference in MFN tariff rates vary slightly from those of the ITC staff paper noted above (Gailes, Gurevich, Shikher, and Tsigas), mainly because we found a slightly higher average rate for men's clothing, but are basically consistent with their analysis. Their paper concluded (1) that women's clothing had an average tariff rate of 14.9% and men's 12.0%, and (2) that this disparity contributed most of the $2.77 billion in higher "tariff burden" on purchasers of women's clothing in 2015. Understanding that these categories are not precisely mirrored by shoppers — many women buy men's clothes, and vice versa — their work nonetheless strongly suggests that gendered tariff headings in practice mean well over $1 billion in differential taxation of women.

3: Policy Development and Challenge of Eliciting Advice from Underserved Communities

I believe USTR has historically worked hard to seek advice from a wide range of domestic "stakeholders." Ambassador Tai has bolstered this through direct outreach and senior staff visits to rural constituencies, Native American tribal governments, ethnic associations, and other groups. Others in the past have also launched innovative and often very useful outreach and investigative programs. The Obama administration, for example, devoted extensive time and

effort to understanding small-business priorities, and the results of its inquiries continue to support USTR's small business policy development. Both traditional approaches and the current leadership team's innovations, however, face an especially difficult barrier in seeking advice from underserved Americans and communities, who in the past have rarely responded to appeals for advice.

As a recent real-world example, in my role as Trade Policy Staff Committee Chair, in June of 2017, I co-chaired the TPSC's well-publicized hearing on NAFTA renegotiation. As far as I know, this was the largest public event USTR has ever scheduled, drawing 127 witnesses over three full days of testimony. The hearings included representatives from dozens of businesses, trade associations, labor unions, farm groups, academics, think tanks, and less categorizable groups such as the National Football League and the operators of the U.S.-Canada Friendship Bridge. Only two advocates for an "underserved" population (migrant workers of Mexican nationality) appeared, and none for lower-income Americans or American racial and ethnic groups.

Why is this? My hypothesis is that low participation from underserved communities reflects the fact that trade policy systems are often opaque to all, but their users and government officials directly charged with overseeing them. Many low-income people thus do not know that these systems affect them at all. Therefore, they are probably uninterested in responding to questions, and often wouldn't have the information they would need should they want to respond.

As a point of comparison, most Americans know quite well how sales taxes affect them, because sales taxes are relatively simple and very transparent. Maryland's sales tax, for example, has four rates: 6% generally, 8% for truck rentals, 11% for auto and RV rentals, and 9% for alcoholic beverages. [12] They are easy to look up and understand; and for those not interested in looking them up or lacking Internet access, they're almost equally easy to understand because the rates and the extra costs they impose show up in grocery and retail receipts. Federal and state income taxes are more complex, but very familiar from the forms each family fills out each year, and the checks they write or rebates they receive as a result.

Tariffs are far more complex, with 11,414 different rates even if one excludes 301 and 232 tariffs, FTA and preference waivers, AD and CVD orders, and so on. The system is available online, but only in very daunting format and vocabulary from a single small federal agency. Still more important, the impact of tariffs on the public is indirect: they are paid by importers of record, then included in "landed cost" along with transport fees, and included in final prices amplified by markups, but never reported to the consumer.

Given this, even an academic economist not versed in tariff nomenclature would find it difficult to investigate (say) whether the 48% tariff on cheap sneakers "works" as a job protector. He or she would need to find the tariff system, know that shoes come under Chapter 64, find the appropriate tariff line number, investigate how many of the relevant sneakers arrive under MFN tariffs as opposed to FTAs and preferences, and then determine whether any at all are made in the United States. It's hard to imagine that more than a very few of the low-income buyers of sneakers like these know their price has been inflated 48% by a federal policy choice, and it wouldn't be startling if none at all knew.

Likewise, it would be surprising to find a teenager buying a set of new clothes for school this summer aware that, in comparison to her brother, she is paying a surcharge of 3%.

Therefore, one of the core challenges USTR faces as Ambassador Tai seeks to broaden its own sources of advice on potential future policies to include underserved communities and individuals may be less to conduct better outreach than to broaden others' awareness of how current trade policy systems work. This is by no means an easy task for a small agency. Let's close, however, by suggesting three somewhat modest starting points:

(1) *Revive (and perhaps broaden) ITC's "Economic Effects of Significant Import Restraints" Report*: One simple option would be to ask the U.S. International Trade Commission to resume publication of its annual survey entitled "*Economic Effects of Significant Import Restraints*" with some amplifications consistent with those Ambassador Tai has requested for "Probably Economic Effects" studies and other analysis of trade agreements. Done from the 1980s through 2017,[13] this ITC report regularly examined the growth and employment impacts of most major elements of the U.S. trade regime, including tariffs, quotas, and similar systems, including with modeling to provide insight into the degree to which these systems supported production and employment in some areas and/or diminished production and employment elsewhere. Thus, interested policymakers had a chance to understand the U.S. trade regime's overall costs and benefits, where it was protecting jobs or production and where it was sacrificing them, and what effects changes in these systems could bring.

It would be useful to revive this report, amplified the data disaggregation highlighted in the Federal Register notice covering distributional analysis of consumer impacts at different income levels and by race and ethnicity if possible, and perhaps also retrospective analysis of the impacts of removing some of these systems through FTAs over the past decade and amplifying others through 301 and 232 tariffs.

(2) *Additional U.S. government reporting:* At the same time, the U.S. government should provide the public with more than the overall total tariff revenue figure OMB and the Treasury Department release each year. Census and CBP both have detailed figure for revenue and import values, which are available to interested parties through the ITC's Dataweb. This is an excellent service but mostly suitable for the limited number of scholars, officials, and trade community professionals familiar with tariff nomenclature. Treasury and OMB could easily use this to publish finer breakdowns of tariff rates and revenue by product as part of their annual tax data releases, and provide insight on the distributional effects of this part of the U.S. tax system by income level, family type, and race and gender. The Treasury Department's annual "Distributional Analysis of the U.S. Tax System" report, which now combines tariffs with excise taxes in a single aggregate number (though does show that this number is highest as a share of income for the poorest American families),[14] would be an appropriate place for this information.

(3) *Institutional consideration to distributional impacts:* Finally, USTR and/or the Treasury Department could institutionalize consideration of the impact of these systems on underserved Americans, through designating an official to ensure that low-income communities' interest receives attention in legislation and negotiations. Such an official would be responsible for

working with relevant USTR functional and regional offices during negotiations, briefing senior officials, and contributing to Congressional and IAPE office briefings on policy.

These are of course only initial thoughts and ideas whose impact would be limited. Further discussion. Might improve on them or reveal additional approaches. I would be happy to discuss any of them, or the data findings relevant to regressivity and gender bias in the tariff system, at the agency's convenience. Again, I admire and applaud Ambassador Tai's commitment to the well-being of underserved communities, wish the agency the best in its work to fulfill her vision, and am grateful for the opportunity to make this contribution.

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[1] ITC Dataweb, at dataweb.usitc.gov, provides information on annual tariff revenue by product and country.
[2] Office of Management and Budget, Historical Tables; see Tables 2.1 and 2.5 for breakdown of revenue by source. Available at https://www.whitehouse.gov/omb/budget/historical-tables/
[3] *Trade Policy, Equity, and the Working Poor*, Edward Gresser, June 2022, at https://www.progressivepolicy.org/publication/trade-policy-equity-and-the-working-poor/
[4] *The Regressive Nature of the U.S. Tariff Code: Origins and Implications*, Miguel Acosta and Lydia Cox, September 2022, at https://coxlydia.com/papers/AcostaCoxRegressive.pdf
[5] "*Gender and Income Inequality in United States Tariff Burden*", Arthur Gailes, Tamara Gurevich, Serge Shikher, and Marinos Tsigas. U.S. International Trade Commission staff paper, August 2018, at https://www.usitc.gov/publications/332/working_papers/gender_tariff_1.html
[6] "*U.S. Tariffs Are an Arbitrary and Regressive Tax"*, Jason Furman, Kathryn Russ, and Jay Shambaugh, Center for Economic Policy Research, 2017, at https://cepr.org/voxeu/columns/us-tariffs-are-arbitrary-and-regressive-tax
[7] The products listed in Table 4 have the following HTS-8 codes, and are available at https://hts.usitc.gov/current
Shoes: 64035960 for dress shoes, 64041190 for elite running shoes, and 64041159 for sneakers under $3 per pair -end, in HTS Chapter 64, (note that luxury leather dress shoes for women have 10% tariffs.)
Sweater: 61101010 for cashmere, 61103015 for wool, and 61103030 for acrylic, HTS Chapter 61
Man's Shirt: 61049040 for silk, 6105100 for cotton, and 61052020 for polyester, HTS Chapter 61
Drinking glass: 70133350 for glasses at $5 and above, 70133720 for $0.30 to $3 apiece, and 70133710 for $0,30 and below, HTS Chapter 70
Brassiere: 62121070 for silk, and 62121090 for polyester and other, HTS Chapter 62,
Handbag: 42022130 for reptile leather, 42022160 for leather (note: tariff rate is 9.0 percent for handbags valued $20 and above), and 42022215 for plastic or canvas, in HTS Chapter 42
Fork: 82159130 for silver-plated, 82159901 for forks imported at under 25 cents apiece and with length below 25.9 cm, in HTS Chapter 81
Pillowcase: 63022900 for silk, 63022190 for cotton (note, 20.9 percent if the cotton pillowcase lacks napping), and 63022210 for polyester, HTS Chapter 63
Blanket: 63012000 for cashmere and other wools, 63013000 for cotton, 63014000 for polyester, HTS Chapter 63
Spoon: 71141150 for sterling, 82159130 for silver-plated, 82159930 for stainless steel, in HTS Chapter 81 for steel and silver-plated at and HTS Chapter 71 for sterling,
Dinner Plate Set 69120035 for plate sets imported at $38 or above, 69120039 for plate sets imported at below $38, HTS Chapter 69
Necklace: 71131921 for gold, 71131110 for silver, 71171920 for silver-clad or base metal, HTS Chapter 71
[8] https://www.bls.gov/cex/tables.htm
[9] CEX product definitions are available at https://www.bls.gov/cex/csxgloss.htm
[10] "U.S. Underwear Tariffs are Unfair to American Women", Progressive Policy Institute, February 8, 2023, at https://www.progressivepolicy.org/blogs/ppis-trade-fact-of-the-week-u-s-underwear-tariffs-are-unfair-to-women/
[11] These are 6101, 6103, 6105, and 6107 (men's knitted), 6102, 6014, 6016, and 6018 (women's knitted), 6201, 6203, 6205, and 6207 (men's woven), and 6202, 6204, 6206, 6208, and 6212 (women's woven):
[12] See for example the Comptroller of Maryland's quite simple explanation of Maryland's sales tax: https://www.marylandtaxes.gov/individual/sales-use/tax-info/index.php
[13] See the most recent edition, at https://www.usitc.gov/publications/industry_econ_analysis_332/2017/economic_effects_significant_us_import_restraints.htm
[14] See existing reports at the Treasury Department's Office of Tax Analysis, at https://home.treasury.gov/policy-issues/tax-policy/office-of-tax-analysis