

GENDER-BASED TAX POLICIES: ENSURING RIGHTS FOR WORKING MOTHERS AND A HEALTHY GENERATION

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Abstrak

Penelitian ini membahas bagaimana insentif pajak penghasilan dapat mendukung keberhasilan program pemberian ASI eksklusif sekaligus meningkatkan partisipasi angkatan kerja perempuan di Indonesia. Penelitian menggunakan pendekatan kualitatif berdasarkan studi literatur untuk menganalisis implementasi kebijakan pajak berbasis gender di beberapa negara, khususnya Malaysia, dan mengeksplorasi relevansinya dengan Indonesia. Temuan menunjukkan bahwa kebijakan pajak yang mempertimbangkan beban ekonomi ibu pekerja seperti pengurangan pajak untuk biaya menyusui dan penitipan anak, serta pembebasan pajak bagi perempuan yang kembali bekerja setelah cuti karier berpotensi meningkatkan kesejahteraan keluarga dan produktivitas ekonomi. Perumusan kebijakan ini tidak hanya mendukung keberhasilan pemberian ASI eksklusif sebagai bagian dari agenda Tujuan Pembangunan Berkelanjutan tetapi juga berkontribusi pada peningkatan tingkat partisipasi angkatan kerja perempuan. Implementasi kebijakan ini menghadapi tantangan seperti kendala administratif, terbatasnya fasilitas pendukung di tempat kerja, dan stereotip gender yang masih melekat dalam masyarakat. Sinergi lintas sektor diperlukan dalam merancang kebijakan pajak yang lebih inklusif dan berkelanjutan untuk menghilangkan hambatan struktural bagi perempuan pekerja. Secara teoretis, penelitian ini memperluas pemahaman tentang integrasi prinsip keadilan sosial dan pengakuan kerja reproduktif ke dalam teori fiskal, serta menyoroti pentingnya interseksi antara kebijakan pajak dan kesejahteraan keluarga. Secara kebijakan, temuan ini mendorong perlunya reformasi sistem pajak yang memberikan insentif atau potongan khusus bagi ibu bekerja, serta mendukung layanan pengasuhan dan kesehatan anak sebagai bentuk investasi pada generasi masa depan. Secara sosial dan ekonomi, kebijakan pajak yang berpihak pada perempuan dan keluarga berpotensi meningkatkan partisipasi kerja perempuan, memperkuat hak anak, dan mengurangi kesenjangan gender dalam rumah tangga

Keywords:

exclusive breastfeeding; female workforce participation; gender equality; tax incentives.

Abstract

This article discusses how income tax incentives can support the success of exclusive breastfeeding programs while simultaneously increasing female labor force participation in Indonesia. Using a qualitative approach based on literature studies, this research analyzes the implementation of gender-based tax policies in several countries, particularly Malaysia, and explores their relevance to Indonesia. The findings indicate that tax policies that consider the economic burden of working mothers—such as tax deductions for breastfeeding and childcare expenses, as well as tax exemptions for women returning to work after a career break—have the potential to improve family welfare and economic productivity. This policy formulation not only supports the success of exclusive breastfeeding as part of the Sustainable Development Goals (SDGs) agenda but also contributes to increasing the female labor force participation rate. However, implementing these policies faces challenges such as administrative constraints, limited workplace support facilities, and persistent gender stereotypes in society. Therefore, cross-sectoral synergy is needed in designing more inclusive and sustainable tax policies to eliminate structural barriers for working women. This study has significant theoretical and practical implications for designing a fair and gender-responsive tax system. Theoretically, it expands the understanding of how social justice principles and the recognition of reproductive labor can be integrated into fiscal theory while also highlighting the intersection between tax policy and family welfare. From a policy perspective, the findings support the need for tax reforms that provide specific deductions or incentives for working



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mothers and promote childcare and child health services as strategic investments for future generations. Socioeconomically, gender-sensitive tax policies have the potential to increase female labor force participation, strengthen children's rights, and reduce gender inequality within households.

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INTRODUCTION

In line with Indonesia's commitment to achieving the Sustainable Development Goals (SDGs), exclusive breastfeeding from birth until six months of age is one of the most effective health interventions to support SDG Goal 3: Good Health and Well-Being (Unicef, 2021). Breast milk is the ideal source of nutrition and is optimal for infant growth and development during the first six months of life (Prabandari, 2017). According to Dr. Siti Rayhani Fahila, BMedSc, on the official website of the Indonesian Pediatric Society (IDAI, 2016), breastfeeding is one of the first steps in enabling an individual to achieve a healthy and prosperous life. Exclusive breastfeeding can address multiple challenges such as health issues, hunger, and well-being, alleviate poverty, support global economic growth, promote equitable access to quality education, and reduce household expenditures on infant formula (Bengough et al., 2022), making it a more economical and environmentally friendly option. In practice, the implementation of exclusive breastfeeding in Indonesia still faces many challenges. The low rate of exclusive breastfeeding coverage is caused by various factors. Junior et al. (2023) state that the failure to provide exclusive breastfeeding among working mothers often results from inadequate support. Among breastfeeding working mothers, good knowledge and confidence alone are not enough to ensure success without adequate facilities and regulations, such as lactation rooms and flexible time for expressing breast milk (Basrowi et al., 2024; Scarpa et al., 2022).

Junior, Akhyar, and Kusuma (2023) further mention that working mothers often fail to provide exclusive breastfeeding due to insufficient maternity leave (Quebu et al., 2023). According to Law No. 13 of 2003 on Manpower, female workers in Indonesia are entitled to three months of maternity leave. Law No. 4 of 2024 on Maternal and Child Welfare in the First One Thousand Days of Life (KIA Law) states that mothers can receive up to six months of special leave under certain conditions. Although this is theoretically ideal, in practice, such entitlements are mostly accessible only to women in the formal sector. Field evidence shows that not all formal sector female workers receive maternity leave as regulated by law (Mailoa et al., 2022). Consequently, many women in the formal sector choose to leave the workforce to focus on household responsibilities (Yeni et al., 2022).

This trend contributes to the low Female Labor Force Participation Rate (FLFPR) in Indonesia. Sayeh et al. (2023), in their report "*Countries That Close Gender Gaps See Substantial Growth Returns*," argue that increasing female labor force participation by 5.9% can raise the GDP of developing countries by up to 8%. Therefore, a decline in FLFPR not only impacts women's individual career paths but also affects national economic productivity. Many women are forced to exit the labor market due to a lack of workplace flexibility and insufficient support for balancing maternal responsibilities. Persistent gender stereotypes that position women as the primary caregivers contribute to their higher tendency to work in the informal sector (Beghini et al., 2019). This is problematic as informal employment typically lacks health insurance and labor protections. This situation highlights a gap between existing policies and the realities faced by working women, particularly those in the informal sector (Sifullah et al., 2023).

Pregnancy, childbirth, and breastfeeding are biological processes unique to women and cannot be substituted by men (Mazur et al., 2024; Spiro et al., 2023). Therefore, supporting women in fulfilling these roles is critically important (Aziz, 2023; Kaciak, 2024). Support for working mothers in exclusive breastfeeding must come not only from family and community but also from government policy (Batjo et al., 2023; Fitriani et al., 2024). Exclusive breastfeeding for infants aged 0–6 months helps prevent stunting and promotes optimal child development, contributing to a

healthy, intelligent, and productive generation (Ode Novi Angreni et al., 2024; Permatasari et al., 2024). A healthy and productive generation is the result of mothers who have adequate nutrition, enabling them to produce high-quality breast milk (Rosdiana et al., 2024). Support should also extend to women who take career breaks during pregnancy, childbirth, breastfeeding, or caregiving so they can return to work and have equal opportunities as men (Gumy et al., 2022; Torres et al., 2024). The government must design policies that facilitate and encourage women's reintegration into the workforce. Such policies will not only benefit maternal and child health but also contribute to broader economic productivity and societal welfare.

Taxation, as a social, economic, and political instrument, serves as a key tool for governments in achieving their objectives (Rosdiana & Irianto, 2022). Gender-sensitive tax policy can promote equality between men and women, creating a more inclusive environment where women can exercise their fundamental rights—including the right to breastfeed—and participate in the workforce with equal opportunities for advancement. Existing tax systems may inadvertently discriminate against women, particularly in income taxation and indirect taxes related to the consumption of goods and services (Niesten, 2023). To eliminate discrimination and achieve gender equality, one form of government support for women could be income tax incentive programs (Diyono et al., 2016). Tax incentives are public fiscal policy tools that can be used by governments for specific purposes (Suwanda, 2023). One increasingly popular approach is gender-based taxation, which considers the different conditions, needs, experiences, and aspirations of women and men in the pursuit of equality. Gender-based policy design has gained traction since the French Revolution in the 18th century (Dieu, 2024). Since then, feminist theories have developed within the social sciences, and gender is now an important consideration in policy-making across many countries (OECD, 2022). Gender-based policies are also essential for achieving SDG Goal 5: Gender Equality and Women's Empowerment (Beloskar et al., 2024; Filho et al., 2022).

Based on this discussion, this article aims to explore how income tax incentives formulated as a proposed policy can support the success of exclusive breastfeeding programs while simultaneously increasing women's labor force participation in Indonesia. This article seeks to offer a new perspective in addressing gender equality, family welfare, and national economic development. The concept of gender equality is inseparable from gender equity, which refers to fair treatment between men and women based on their respective conditions and needs. Gender equity can involve favoring one gender—male or female—to achieve a condition deemed fair and balanced in terms of benefits, rights, obligations, and opportunities. According to Mason & King (2001), narrowing the gender gap can reduce poverty and strengthen a country's capacity for development and effective governance. Gender equality and equity form the foundation for building a more prosperous, peaceful, and sustainable world (Hussain & Masood, 2021).

According to Hoffmann (2008), tax laws and regulations can serve as instruments to promote social change. Tax policy plays a crucial role in achieving governmental goals. Compared to civil laws, tax laws are often viewed as more technical, focusing on percentages and formulas rather than moral or ethical principles (Dwi et al., 2024). In classical legal theory, violations of tax laws are typically classified as *malum prohibitum*—acts that are illegal because they are prohibited by regulation, not because they are inherently immoral (*malum in se*). In terms of effectiveness, tax policies such as tax incentives enable governments to encourage certain behaviors in society without lengthy or politically charged debates. To achieve gender equality and equity, tax policy should not only affirm women's rights but also work to eliminate gender disparities, such as through incentives targeted at specific groups.

Zolt (2014) defines tax incentives as special exclusions, exemptions, or reductions that provide specific credits, preferential tax rates, or deferred tax liabilities. Tax incentives can also take the form of time-limited tax holidays, cost deductions for certain expenditures, or reductions in import duties and tariffs. Tax incentive policies related to gender equality can promote equal opportunities for men and women to participate in economic, social, and political life, including equal access to education, employment, and income. The biological experiences of pregnancy, childbirth, and breastfeeding place women in circumstances that differ significantly from men's. Women may experience income reduction, decreased work productivity, or career breaks during these stages. Due to these biological roles, women often incur additional living expenses. For instance, during breastfeeding, a mother needs adequate nutrition and vitamin intake to maintain

health and produce high-quality breast milk. Additional supplies such as breastfeeding equipment are also often required, particularly by working mothers. These expenses, provided they remain reasonable, may be considered daily necessities under the Income Tax Law (Law No. 7 of 2021 on Harmonization of Tax Regulations HPP Law).

According to Dawson (2022) of the Income Tax Law, deductible expenses are costs directly or indirectly incurred by domestic taxpayers or permanent establishments in the context of earning, collecting, and maintaining income (known as the “3M” principle). Dwi et al. (2024) explain that, in principle, expenditures that cannot be deducted from gross income are those considered personal consumption or whose amounts are unreasonable. Costs are a component that can be deducted to calculate taxable income. These deductions are known as tax reliefs. According to Swift in Taranandita (2023), tax reliefs are reductions provided by the government to individuals who meet certain criteria as defined by prevailing regulations. Thus, in determining a taxpayer’s ability to pay, tax reliefs are essential. Rosdiana & Tarigan in Taranandita (2023) state that within the framework of personal income tax policy, there are two commonly applied types of tax reliefs: personal exemptions (nontaxable income thresholds) and deductible expenses related to income-generating activities. In Southeast Asia, gender-based tax policies have already been implemented in countries such as Singapore and Malaysia. These countries provide tax relief as part of their efforts to support women’s roles in caregiving and workforce participation. Malaysia, in particular, implements inclusive tax policies that include the following forms of tax relief and incentives:

Table 1. Tax Relief Policies

Policy Type	Annual Amount
Breastfeeding equipment (once every two years for families with children under 2)	Up to RM 1,000
Childcare expenses for children up to 6 years old	Up to RM 3,000
Child allowance	RM 2,000
Children under 18 in full-time standard education	RM 2,000
Children over 18 in tertiary education (e.g., Master's, PhD)	RM 8,000
Disability equipment for self, spouse, child, or parent	Up to RM 6,000
Individual with disability	RM 6,000
Disabled Spouse	RM 5,000
Disabled child	RM 6,000
Disabled child over 18 in accredited higher education (Diploma, BA, MA, PhD)	RM 8,000
Special Tax Incentives for Women:	Career Comeback Tax Exemption – Based on individual income tax rates

Source: (Yin, 2024)

Malaysia’s individual tax relief policies represent an effort to create an inclusive economic climate and address gender inequality, which is an ongoing issue in Southeast Asia. Women often bear dual roles as workers and primary caregivers, which frequently leads them to exit the workforce after marriage or childbirth. However, gender-sensitive tax policies aim to ease women's caregiving burdens and promote equal access to resources and opportunities. Ultimately, this enables women to contribute as active participants in positive economic growth, supporting an inclusive and sustainable economy. In addition to individual tax reliefs, Malaysia also offers a special tax incentive for women called the Career Comeback Tax Exemption. This program provides a temporary personal income tax exemption for women reentering the workforce after leaving employment for caregiving reasons. It targets women with professional expertise, aiming to boost female labor force participation and support women’s return to formal employment after career breaks. While this may pose an opportunity cost in terms of tax revenue, it contributes to Malaysia’s economic growth by harnessing a more inclusive labor force. Furthermore, such policies offer significant financial relief for families and support overall well-being.

METHOD

This study employs a qualitative approach to deeply explore the essence of a problem using methods and procedures designed to understand phenomena holistically (Neuman, 2014). This approach is implemented in the form of a literature review, aiming to analyze best practices in the implementation of tax policies in Malaysia that support women's rights, especially working women, and its relevance for implementation in Indonesia. Data collected through the literature review covers various sources such as journal articles, books, theses, papers, legislation, and electronic media publications. These sources are carefully selected to ensure information accuracy and relevance to the research objectives. The method used in this research is the interactive analysis method, which includes data collection, data reduction, data interpretation, and conclusion drawing. The main focus of this study is to gain insights from the implementation of tax policies for women in Malaysia to serve as a guide or comparison for Indonesia in designing similar policies. With this research approach and method, the study is expected to offer strategic recommendations for designing income tax policies that support women's rights and equality in Indonesia.

RESULT AND DISCUSSION

Result

Based on the literature review, there are notable differences in caregiving-related tax relief policies between Indonesia and Malaysia for the 2023 tax year, as presented below:

Table 2. Comparison of Tax Relief Policies

Policy Type	Malaysia (Income Tax Act 1967 & Budget 2023)	Indonesia (Income Tax Law & HPP Law 2023)
Individual and Spouse	a. RM 9000 (individual) b. Additional RM 9000 (spouse)	a. IDR 54,000,000 (individual) b. Additional IDR 54,000,000 for non-earning spouse c. IDR 4,500,000 for married taxpayers
Children under 18 in standard education	RM 2000	IDR 4,500,000 for up to 3 children
Children in tertiary education	RM 8000	No specific provision
Breastfeeding equipment	Up to RM 1000	No specific provision
Childcare expenses	Up to RM 3000	No specific provision
Disabled individual	RM 6000	No specific provision
Disabled Spouse	RM 5000	No specific provision
Disabled child	RM 6000	No specific provision
Disabled children in higher education	RM 8000	No specific provision
Disability equipment	Up to RM 6000	No specific provision

Source: Income Tax Laws of Indonesia and Malaysia, processed by the author (2024)

Malaysia's tax relief policies are more inclusive and accommodate caregiving roles and gender-specific needs, unlike Indonesia, where personal income tax relief (PTKP) is primarily based on marital status and number of dependents, as regulated in Article 7 of the Income Tax Law. Furthermore, Malaysia has offered a specific incentive for women—the Career Comeback Tax Exemption since 2018. This policy supports women reentering the workforce after career breaks and is part of the annual national budget. According to the National Human Resource Centre Malaysia, this policy has helped increase the female labor force participation rate from 55.3% in 2020 to 56.2% in 2023 (Siddharta, 2024).

The comparison of tax policies between Malaysia and Indonesia shows that Malaysia has a far more progressive and gender-responsive tax incentive system, particularly in addressing issues related to gender, family, and disability. Under the framework of the *Income Tax Act 1967* and *Budget 2023*, Malaysia provides various specific tax deductions for individuals, spouses, children in primary and tertiary education, breastfeeding equipment, childcare expenses, and persons with disabilities and their families. In contrast, Indonesia—through the *Income Tax Law* and the *Harmonization of Tax Regulations Law (UU HPP) 2023*—has yet to explicitly regulate such provisions, except for basic deductions for individuals, spouses, and up to three children. The absence of incentives to support working mothers, breastfeeding practices, and disability-related needs indicates that Indonesia's tax system does not yet fully uphold the principles of social justice and gender equality. Therefore, these findings highlight the urgent need for fiscal policy reform in Indonesia to make it more inclusive, supportive of the balance between women's productive and reproductive roles, and contribute to the development of equitable human resources.

Table 3. Simulation: Gender-Inclusive Tax Deduction Policy

Description	Current Policy	Proposed Policy Supporting Caregiving Roles
Monthly Gross Income	IDR 10,000,000	IDR 10,000,000
Job-related Expense (5%)	-IDR 500,000	-IDR 500,000
Breastfeeding Equipment	—	-IDR 100,000
Childcare and Babysitting	—	-IDR 800,000
Disability Support (Spouse/Child/Parent)	—	-IDR 100,000
Monthly Net Income	IDR 9,500,000	IDR 8,500,000
Annual Net Income	IDR 114,000,000	IDR 102,000,000
PTKP TK/0	-IDR 54,000,000	-IDR 54,000,000
Taxable Income	IDR 60,000,000	IDR 48,000,000
Annual PPh 21	IDR 3,000,000	IDR 2,400,000
Monthly PPh 21	IDR 250,000	IDR 200,000
Take-home Pay	IDR 9,750,000	IDR 9,800,000

The table illustrates the impact of a proposed policy that supports caregiving roles such as caring for children, a spouse, parents, or individuals with disabilities on income calculation and taxation. Under the new policy, caregiving-related expenses like breastfeeding equipment, childcare, and disability support are recognized as deductible items before calculating taxable income. As a result, although the monthly net income appears to decrease from IDR 9,500,000 to IDR 8,500,000 due to the inclusion of caregiving costs, the actual take-home pay slightly increases from IDR 9,750,000 to IDR 9,800,000. This increase is due to a reduction in taxable income from IDR 60,000,000 to IDR 48,000,000 annually, which lowers the annual income tax (PPh 21) from IDR 3,000,000 to IDR 2,400,000. In summary, the proposed policy reduces the tax burden and provides greater financial support for workers who take on caregiving responsibilities.

Table 4. Simulation: Tax Exemption for Women Returning to Work

Description	Without Exemption	With Tax Exemption
Monthly Gross Income	IDR 10,000,000	IDR 10,000,000
Job-related Expense (5%)	-IDR 500,000	-IDR 500,000
Monthly Net Income	IDR 9,500,000	IDR 9,500,000
Annual Net Income	IDR 114,000,000	IDR 114,000,000
PTKP TK/0	-IDR 54,000,000	-IDR 54,000,000

Taxable Income	IDR 60,000,000	IDR 60,000,000
Annual PPh 21	IDR 3,000,000	IDR 0
Monthly PPh 21	IDR 250,000	IDR 0
Take-home Pay	IDR 9,750,000	IDR 10,000,000

Tax exemptions for returning women workers can encourage them to reenter the workforce, regain confidence, and contribute to national economic growth. Although such exemptions may lead to short-term reductions in income tax revenues, they can significantly increase women’s take-home pay, which boosts consumption and stimulates other tax revenues, such as value-added tax (VAT), regional taxes, and import duties, thereby generating a multiplier effect (Suryani, 2024; Thomas & O’Reilly, 2016). Research has shown Tax exemptions for returning women workers can encourage them to reenter the workforce, regain confidence, and contribute to national economic growth. Although it may reduce short-term income tax revenues, the increased take-home pay could stimulate other tax revenues (VAT, regional taxes, import duties) through higher purchasing power, creating a multiplier effect.

Nevertheless, challenges such as gender stereotypes, administrative burdens, and lack of workplace facilities must be addressed to implement such a policy effectively. Cross-ministerial coordination, adequate budgeting, and a long-term policy timeline are essential for successful adoption. Such financial incentives positively influence female labor force participation, especially when combined with family-focused policies (Ridao-Cano & McNown, 2005). However, significant barriers remain, including entrenched gender stereotypes, administrative burdens, and inadequate workplace facilities. These challenges can hinder the effectiveness of tax policies if not addressed through supportive measures such as flexible work arrangements and institutional childcare support (McCormack, 2017). Therefore, effective implementation of such policies requires coordinated efforts across government ministries, sufficient budget allocation, and a well-defined long-term legislative timeline.

CONCLUSION

Malaysia adopts a more inclusive and supportive tax policy by providing specific tax reliefs for individuals with dependents and disabilities, as well as recognizing caregiving-related expenses like breastfeeding equipment and childcare. In comparison, Indonesia's tax system still applies general deductions and lacks targeted provisions for caregiving and disability needs. Policies that recognize caregiving expenses as deductible can reduce taxable income and lower the overall tax burden, even if the reported pre-tax net income appears smaller. Tax exemptions directly increase workers' take-home pay and purchasing power by eliminating monthly tax deductions without changing base salary or incurring additional caregiving costs.

The implications of gender-sensitive tax incentives through deductions and exemptions are multifaceted and significant. Firstly, they lead to improved public health by directly supporting exclusive breastfeeding, which is crucial for infant and maternal well-being, reducing the risk of various diseases, and promoting optimal development. Secondly, these incentives foster women's economic empowerment by alleviating financial burdens related to childcare and career re-entry, enabling greater female participation in the labor force. This, in turn, contributes to gender equality by acknowledging and addressing the disproportionate caregiving responsibilities often held by women. Furthermore, increased female labor force participation drives inclusive economic growth, ensuring that the benefits of economic development are shared across society. These policies also play a vital role in the achievement of Sustainable Development Goals (SDGs), particularly SDG 3 (Good Health and Well-being), SDG 5 (Gender Equality), and SDG 8 (Decent Work and Economic Growth), creating positive synergies across development targets. Beyond economic and health outcomes, the implementation of such incentives can contribute to shifting social norms and challenging gender stereotypes that limit women's roles. Ultimately, the combined effect of healthier families and economically empowered women leads to enhanced family well-being and a more equitable and sustainable society. Policy recommendation: Tax support for children's education, including for higher education, needs to be expanded to match better the real economic burden faced by households. Third, Indonesia's tax system needs to recognize the needs of people

with disabilities and the burden of family care, as is done in Malaysia, through tax breaks for individuals, children, and couples with disabilities.

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