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Research Article

Transforming Tax Policy towards Gender Equality: Strategies for Indonesia and Global Challenges

Budi Ispriyarso*

Universitas Diponegoro, Indonesia

Ani Purwanti

Universitas Diponegoro, Indonesia

Kadek Cahya Susila Wibawa

Universitas Diponegoro, Indonesia

ABSTRACT: Fiscal policy, especially in relation to state tax regulations, significantly influences gender disparity. This study aims to analyze and assess the issues at hand, ultimately formulating a design for tax reform that fosters gender equity. This research seeks to offer insights that could support the attainment of gender justice through the lens of tax policy in Indonesia. This study employs a qualitative research methodology utilizing a doctrinal research approach. Indonesia's tax policies, despite undergoing various reforms, need to adequately consider gender-specific issues and the unique challenges that women encounter. The Indonesian G20 Presidency has highlighted the significance of Gender-Based Taxation (GBT) in addressing these disparities. Feminist tax policies may enhance family incomes and increase women's workforce participation; however, they do not fully address the wider objectives of feminism. Tax policy reforms present numerous benefits compared to reforms in other legal areas, establishing it as an essential mechanism for advancing gender equality in Indonesia. Achieving equitable taxation requires the implementation of policies that are progressive and redistributive while also addressing gender issues. This includes the introduction of taxes on capital and wealth, alongside a reduction in reliance on consumption taxes. International frameworks such as CEDAW must be incorporated into fiscal policy to guarantee appropriate resource distribution aimed at addressing unpaid care work and enhancing investments in gender-responsive social services.

KEYWORDS: Tax Reform, Tax Law, Gender Equality, CEDAW, Feminist Tax Policy.

*Corresponding author, email: ispriyarsobudi@gmail.com

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I. INTRODUCTION

Gender equality was a revolutionary concept when the United Nations was established, considering that in 1945, less than half of the nations in the world granted women the right to vote. Since its inception, the UN has been at the forefront of promoting women's legal rights by developing standards on gender equality, issuing General Assembly declarations, crafting international treaties, and emphasizing the evolution of international criminal jurisprudence to prosecute gender-based crimes. Moreover, the organization has dedicated significant attention and resources to addressing the pervasive issue of violence against women as a violation of human rights, even establishing a specialized agency led by an under-secretary-general to advance women's issues.[1] The Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) and the Beijing Declaration and Platform for Action remain the most comprehensive instruments, offering substantive guarantees for gender equality and applying these principles across various contexts, including poverty eradication, gender-equitable governance, sustainable development, and environmental protection.[2]

Subsequently, the Sustainable Development Goals (SDGs) and the Paris Agreement on Climate established distinct gender equality objectives. The SDGs also establish numerous connections between 169 targets and 230 indicators that can be employed to monitor the progress of countries and regions in achieving the 17 SDGs. The monitoring process enables the integration of substantive gender equality rights, as well as detailed commitments to sustainable development, ecosphere preservation, poverty eradication, and prioritizing the needs of those who are "left behind." The United Nations 2030 Agenda, which establishes the SDGs, brings together all of these global commitments to mobilize the complete efforts of the United Nations and all participating countries to "transform" the world. This Agenda is a comprehensive action plan that aims to liberate humanity from the oppression of poverty and deprivation,

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1 Elizabeth F Defeis, "The United Nations and Women-A Critique" (2011) 17:2 William & Mary Journal of Race, Gender, and Social Justice at 395.

2 Kathleen Lahey, "'No One Left Behind'?: Gender Equality in Taxation and the UN 2030 Global Agenda" in *International Women's Rights Law and Gender Equality* (Routledge, 2021) at 128.

as well as to heal and secure the planet. It is a bold and transformational approach that is urgently needed to transition the world to a sustainable and resilient path.[3]

Many countries still have legal restrictions to women's full economic involvement, which widens gender income discrepancies. In 2023, the World Bank estimated that 2.4 billion working-age women did not have legal equality, and just 14 high-income nations had reached legal gender parity.[4] Gender inequality in income, unpaid work, paid work, and other areas harms women, human rights, and economic growth. While quantifying economic resources at the individual level across countries is difficult, estimates reveal that women are more likely than men to be poor, live in poorer households, or earn less. Countries and regions have considerable disparities in paid and unpaid employment and income. Fiscal policy can affect gender-based disparities in income and opportunity.[5]

In the Indonesian context, gender inequality in employment can be demonstrated by data from the Central Statistics Agency, which shows that the workforce is still dominated by men, even though the number of female workers in Indonesia has increased. In addition, there is wage inequality between female and male workers, with women, on average, only earning around 81% of men's wages despite having the same level of education and experience. Female workers are also often placed in positions that do not involve decision-making, while positions with a technical and operational character tend to be filled by male workers.[6]

Cultural conventions and traditional gender roles impede women's mobility and their access to education and training to better their skills, worsening Indonesia's gender gap in the economy. Women are expected to prioritize their roles as spouses and mothers, which can limit their career growth. The Ministry of Finance reports that less than 50% of women are professionals, and 30% are managers with lower incomes than men. Also, women are typically stuck in low-

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3 *Ibid.*

4 World Bank, *Pace of Reform toward Equal Rights for Women Falls to 20-Year Low* (2023), online: <https://www.worldbank.org/en/news/press-release/2023/03/02/pace-of-reform-toward-equal-rights-for-women-falls-to-20-year-low>.

5 *Fiscal Policy and Gender Income Inequality: The Role of Taxes and Social Spending*, by Laura Abramovsky & Irene Selwaness (London: ODI Working Paper, 2023) at 35.

6 Yurisna Tanjung, *Kesetaraan dan Keadilan Gender dalam Keluarga* (Medan: Umsu Press, 2024) at 38.

wage, low-skilled informal sector jobs like domestic work or street vending without formal career opportunities to empower them.[7]

Poor women are more affected by this condition. Due to their lack of income, economic resources, and property, women will always be the most affected by poverty. This is because women work more hours than men, paid and unpaid. In such cases, women undertake more housework than men to meet family needs. Poverty makes household tasks harder because there are no living facilities or infrastructure. Since they cannot utilize water pumps, they must manually gather water from wells or village baths to cook.[8]

Women own less than 20% of the world's land. The UN Food and Agriculture Organization (FAO) found that 10% in 34 underdeveloped nations. This is unexpected since half the world is female. Over 400 million farms generate most of the world's food. Over 90 nations deny women farmers equal land ownership rights. Land and property ownership reduce economic uncertainty and vulnerability for women and can affect entire communities. Women spend 90% of their salary on their nuclear families, and owning property gives them more control over household decisions, food security, and better chances for their children and future generations.[9]

According to the Indonesian Family Life Survey (IFLS), in 2000, 2007, and 2014, men controlled up to twice as many assets as women. The lone exception was jewellery, which women owned more than men. Most households owned furniture, followed by house furnishings, vehicles, jewellery, rice fields/livestock, and savings. Asset ownership increased from 2000 to 2014, but women's did not. Additionally, the Indonesian National Land Agency (BPN) reported in 2018 that women held 15.88% of 44 million plots. In 2019, only 24.2% of land was owned by women, according to research by Women's Solidarity. Article 9, paragraph 2 of Law Number 5 of 1960 on Agrarian Principles states that "Every Indonesian

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7 Alifiulahtin Utaminingsih, *Kajian Gender: Berperspektif Budaya Patriarki* (Malang: Universitas Brawijaya Press, 2024) at 97.

8 Linda Dwi Eriyanti, *Perempuan Melawan Kekerasan: Kontestasi Makna, Ruang Pembebasan, Dan Solidaritas* (Yogyakarta: Gadjah Mada University Press, 2021) at 66.

9 Monique Villa, "Women Own Less Than 20% of the World's Land. It's Time to Give Them Equal Property Rights" (2017), online: *World Economic Forum* <https://www.weforum.org/agenda/2017/01/women-own-less-than-20-of-the-worlds-land-its-time-to-give-them-equal-property-rights/>.

citizen, both men and women, has the equal opportunity to secure land rights and benefit from the results, both for yourself and your family." [10]

Fiscal policy, particularly state tax regulations, play a significant role in the gender disparity. Telita Snyckers [11] asserts that this issue is inherently linked to the fundamental principles of tax law. To date, tax law has exhibited a binary nature, characterized by ambiguity and abstraction; it is mathematical, clinical, and devoid of emotional depth. From a tax policy perspective, this situation presents a dual challenge that creates pressure on women from multiple angles: women remain significantly underrepresented in both tax policy and tax administration, and the restricted involvement of women in these areas, particularly in senior leadership roles, is still apparent in contemporary tax policy.

Countries globally need to establish fiscal systems that are responsive to gender issues in order to meet their human rights obligations towards female citizens. The requirements are clear: eradicate all types of tax avoidance, abolish inequitable tax burdens on women, and eliminate gender discrimination within tax policies. Furthermore, the mobilization of resources via tax revenue plays a vital role in enhancing government investment in initiatives that foster gender equality, including public education, healthcare, care services, transportation, food security, and housing. Public investments contribute to alleviating the unpaid labour burden on women, thereby enhancing their engagement in the market economy. The implementation of individual tax systems alongside comprehensive social benefit systems is crucial for the tax framework to promote gender equality effectively. [12]

Anthony C. Infanti and Bridget J. Crawford highlight that tax policy has historically been a significant area of interest within feminist thought, commonly termed feminist tax policy. [13] In 1848, a group of women's rights advocates

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10 Komnas HAM, "Hak Perempuan dalam Reforma Agraria" (2021), online: *Komisi Nasional Hak Asasi Manusia* <https://www.komnasham.go.id/index.php/news/2021/9/28/1918/hak-perempuan-dalam-reforma-agraria.html>.

11 Telita Snyckers, "Tax Policy and Gender Disparity: A Call to Action on International Women's Day 2024" (2024), online: *Tax Justice Network* <https://taxjustice.net/2024/03/08/tax-policy-and-gender-disparity-a-call-to-action-on-international-womens-day-2024/>.

12 Åsa Gunnarsson, "Gender Equality and Taxation–International Perspectives" (2020) 20–29 Copenhagen Business School, CBS LAW Research Paper at 11-12.

13 Anthony C Infanti & Bridget J Crawford, "A Taxing Feminism" in Deborah Brake, Martha Chamallas & Verna L Williams, eds, *The Oxford Handbook of Feminism and Law in the United States* (Oxford University Press, 2023) at 630.

convened in Seneca Falls, New York, where they produced the Declaration of Sentiments. This document criticized the laws and ideologies that perpetuated the subordinate status of women. The declaration asserted, "we hold these truths to be self-evident: that all men and women are created equal," and subsequently criticized laws that restricted women's rights to vote, own property, and exist as independent legal entities apart from their husbands. The declaration highlighted a significant injustice: "After stripping her of all rights as a married woman if she is single and a property owner, he has imposed taxes on her to fund a government that acknowledges her existence only if her property yields profit for it."

This rhetoric reflected the American colonial slogan "no taxation without representation," underscoring the injustices encountered by women. In the years after the Seneca Falls Convention, numerous notable advocates for women's rights chose to withhold their tax payments as a form of protest against the ongoing denial of their voting rights. Certain protesters experienced the loss of their property or faced imprisonment due to non-payment, perceiving tax laws as a significant reflection of women's political, social, and economic standing within an inequitable society.[14]

Anne L. Alstott suggests that tax law reforms, especially when combined with other legal reforms, could improve the economic well-being of families with children or help ease women's participation in the workforce.[15] Maria Delgado Coelho et al.[16] highlight that while there are numerous well-justified policy reform options aimed at promoting gender equality, including tax policy reform, these may not always serve as the most effective solution for every aspect of gender inequality. Nonetheless, even tax policies that are explicitly neutral can exert considerable influence on critical dimensions of inequality. Consequently, reforms aimed at enhancing the progressivity of the tax system are anticipated to tackle inequality, not merely through mechanical redistribution but also by stimulating labour supply. It is feasible to implement more intricate reforms that target particular limitations within the marginal tax rate structure, such as the

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14 Juliana Tutt, ""No Taxation Without Representation" in the American Woman Suffrage Movement", JSTOR (2010) 62:5 Stanford Law Review at 1474-1475.

15 Anne L Alstott, "Tax Policy and Feminism: Competing Goals and Institutional Choices", JSTOR (1996) 96:8 Columbia Law Review at 2005.

16 Maria Coelho et al, "Gendered Taxes: The Interaction of Tax Policy with Gender Equality" (2024) International Tax and Public Finance at 1413.

introduction of carefully crafted income tax credits. The implementation of these reforms is expected to yield positive outcomes for additional marginalized groups.

This research aims to examine the disparities faced by women within the tax system, analyzing how tax policies may either exacerbate or alleviate gender inequality in Indonesia. Indonesia's tax laws, despite evolving, continue to overlook the structural inequalities that exist between men and women, particularly regarding income disparity, unpaid labour, and the distribution of family responsibilities. This study aims to assess how effectively Indonesia's tax policies embody concepts of gender equality. It will involve a comparative analysis of gender-based tax policies in Indonesia against similar policies in other countries and relevant international legal standards, including those outlined in the CEDAW. Additionally, this study will provide recommendations for tax policy reform in Indonesia that could facilitate the achievement of social justice and gender equality.

II. METHODOLOGY

The method employed in this study is qualitative research. Nana Syaodih Sukmadinata defines qualitative research as designed to describe and analyze phenomena, events, social activities, attitudes, beliefs, and perceptions of individuals or groups.[17] The specific type of research adopted in this study is doctrinal legal research. Doctrinal research is concerned with analyzing legal principles formulated by courts and legislatures. Unlike other social science research, doctrinal research emphasizes the particularities of legal principles and their non-probabilistic nature.[18]

The term "doctrinal research" requires clarification. Derived from the Latin word *doctrin*e, meaning instruction or knowledge, "doctrine" refers to legal concepts and principles—encompassing cases, statutes, and rules. Doctrine has been defined as the synthesis of various rules, principles, norms, interpretive

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17 Nana Syaodih Sukmadinata, *Metode Penelitian Pendidikan* (Bandung: PT Remaja Rosdakarya, 2019) PT Remaja Rosdakarya Bandung at 60.

18 Terry Hutchinson & Nigel Duncan, "Defining and Describing What We Do: Doctrinal Legal Research" (2012) 17:1 Deakin Law Review at 116-117.

guidelines, and values that explain and justify a segment of the law within a larger legal system.[19] According to Martha Minow former Dean of Harvard Law School, the restatement of doctrinal principles is vital to legal research.[20] From the perspective of civil law systems, Rob Van Gestel & Hans-W Micklitz describe doctrinal legal research as deriving arguments from authoritative sources, such as rules, precedents, and scholarly publications.[21] Legal research is conducted by examining library materials or secondary data, which is called normative or library-based legal research.

III. TAX REFORMS IN INDONESIA: HISTORICAL EVOLUTION AND THE OVERLOOKED ROLE OF WOMEN

Historically, the dynamics of gender relations have exhibited significant diversity, particularly in contexts where local traditions allow for the emergence of various identities and roles. This diversity has been reflected in social structures that fostered cultural values and rituals, thereby preserving the distinctiveness of each group. In these traditions, gender identity is often perceived as fluid, interwoven with cultural expression and aligned with a comprehensive philosophy of life. The roles and responsibilities of each individual within the family and community are developed naturally, reflecting the norms and values specific to each community. This interplay between various roles fosters social equilibrium. Significant changes arise when an authoritarian regime enforces a uniform gender ideology within the framework of its modernization and national development initiatives. This ideology emphasizes a consistent role pattern, positioning women in a limited capacity as housekeepers, while men are anticipated to assume the role of family leader and primary financial provider. This concept streamlines current diversity, limits the potential for more adaptable alternative roles, and situates the characteristics of women's and men's roles within a framework perceived as universal. Through the implementation of policies that emphasize these values, various segments of society have gradually started to internalize and

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19 *Ibid.*

20 Martha Minow, "Archetypal Legal Scholarship: A Field Guide", JSTOR (2013) 63:1 Journal of Legal Education at 65.

21 Rob Van Gestel & Hans-W Micklitz, "Revitalizing Doctrinal Legal Research in Europe: What About Methodology?" (2011) 05 EUI Working Paper Law at 26.

recognize a mindset that favours economic efficiency at the expense of cultural diversity.[22]

Amidst this shift, the era of reform emerged, introducing a transformative spirit and revitalization across various dimensions of life, particularly in the realm of gender relations. The alteration in the political framework provided the community with a chance to evaluate established values and critically explore more inclusive options. The democratization process has created opportunities for political dynamics while simultaneously highlighting the significance of gender equality as a crucial element for social and economic advancement. The women's movement has started to gain momentum, providing a fresh analysis of previously defined identities and roles. Women are increasingly asserting their right to be recognized for their contributions across diverse domains, both at home and in public life, thereby fostering the development of new policies that better address current realities.[23]

One policy area that has garnered significant focus in initiatives to rejuvenate gender roles is fiscal policy, especially regarding the taxation system. During her address at the gender mainstreaming seminar on November 24, 2023, Finance Minister Sri Mulyani Indrawati highlighted the necessity of acknowledging the inherent structural disparities between men and women within tax policy.[24] Historically, taxation policies were crafted under the premise of being gender-neutral; however, this premise overlooked the essential economic disparities experienced by men and women. Joint taxation regimes that permit spouses to be assessed independently via opt-out provisions present a distinctive method for addressing family taxation. In Indonesia, the family functions as an economic unit, with the income or loss of all family members combined and considered as a singular taxable entity. Generally, the husband, in his role as the head of the family, is tasked with the obligation to report all income generated or accumulated, including by his wife and other family members. Unless the married woman chooses to opt-out, her income or losses at the start of the tax year, along

22 Muhammad Syukri, "Gender Policies of the New Developmental State: The Case of Indonesian New Participatory Village Governance" (2023) 42:1 Journal of Current Southeast Asian Affairs at 6.

23 *Ibid.*

24 Sekti Widihartanto, "Bridging the Gap: Gender Mainstreaming in Tax Policy", *The Jakarta Post* (29 November 2023), online: <https://www.thejakartapost.com/opinion/2023/11/29/bridging-the-gap-gender-mainstreaming-in-tax-policy.html>.

with any unexpected losses from prior years, are assigned to her husband. This does not apply when the income is derived solely from one employer, has been previously taxed, and does not relate to the husband's or other family members' business or independent work. Separate taxation is permitted solely in cases of legal separation, which must be validated by a judge when there exists a written agreement regarding the division of property and income or when the married woman opts to be assessed individually for her entire income.

The Indonesian tax policy demonstrates a traditional approach by designating financial responsibility to the husband and viewing the family as a collective economic entity. This method enhances tax administration efficiency by consolidating information into a single report; however, it simultaneously raises concerns regarding gender equity, as it frequently associates a woman's financial identity with her marital status. The discontinuation of the spousal transfer scheme since 2016, along with the subsequent assessment of spouses as distinct entities, reflects a transition towards a more individualized approach to taxation. Nevertheless, some further allowances and deductions are exclusively accessible to the husband under particular conditions, thereby sustaining certain inequalities. In the context of Indonesia's VAT structure, currently set at a standard rate of 10% and awaiting further regulation, the discussion surrounding proposals for a multi tariffs scheme aimed at supporting COVID-19 recovery highlights the government's challenge in effectively collecting taxes while also considering social equity.[25]

Tax is a fundamental legal concept that will persistently influence our lives. Taxation plays a crucial role in decision-making processes, whether in a business context or personal circumstances, and it must be equitable. The popular saying, "In this world, nothing is certain, except death and taxes," is commonly attributed to Benjamin Franklin, originating from a letter to Jean-Baptiste Le Roy in 1789; however, it was not actually written by Franklin. Christopher Bullock made the

[25] *Taxation and Gender in Asia and the Pacific: A Review of Gender Equality Provisions in Fiscal Legal Frameworks*, by Hannelore Niesten (Manila: Asian Development Bank, 2023) at 24 & 63.

statement in his work, *The Cobbler of Preston*, published in 1716, where he asserted, "It is impossible to be certain of anything but Death and Taxes." [26]

The term *tax* originates from the Latin word *taxo*, meaning "rate",[27] and refers to a compulsory contribution to the state required from individuals or entities, mandated by law, without a direct benefit, and utilized for governmental objectives to enhance public welfare. Mardiasmo defines tax as a contribution from citizens to the state treasury, mandated by law, which can be imposed without any direct reciprocal service and is utilized to finance public expenditures.[28] Tax constitutes the transfer of wealth from the populace to the state treasury, utilized for normal expenses, with any surplus designated for public savings, which serves as the primary funding source for public investment.

Tax reform constitutes a comprehensive alteration of all elements pertaining to taxation. The initiative aims to enhance the effectiveness and efficiency of the tax system, aligning it with globalization's needs for heightened competitiveness among nations. The efficacy of an economic reform initiative is largely contingent upon two elements: the legitimacy of the tax policy and the credibility of the politicians.[29]

Sri Kurnia Rahayu asserts that the objective of tax reform in a nation is to establish an efficient and effective tax framework to attain optimal tax revenue objectives. [30] This entails the enhancement of human resources, including augmenting the amount and quality of tax personnel and elevating taxpayer awareness regarding compliance with tax duties. Furthermore, it encompasses the advancement of information technology within tax institutions to align with the sophisticated technology utilized by taxpayers, tackling the issues posed by globalization. Additional elements are enhancing the organizational framework of tax institutions, optimizing processes and administrative protocols, and

[26] Marco Cedro et al, "Gender Equitable Taxation" in Dragica Vujadinović, Mareike Fröhlich & Thomas Giegerich, eds, *Gender-Competent Legal Education* (Cham: Springer International Publishing, 2023) at 375.

[27] Lumir Abdixhiku, *Determinants of Business Tax Evasion in Transition Economies* (PhD Thesis, Staffordshire University, 2013) at 2; Amardeep Bajpai, *Indirect Taxation* (Academic Guru Publishing House, 2023) at 2.

[28] Mardiasmo, *Perpajakan*, edisi terbaru ed (Yogyakarta: Penerbit Andi, 2023) at 1.

[29] Hani Putri Monalika & Haninun Haninun, "Pengaruh reformasi administrasi perpajakan terhadap kepatuhan wajib pajak: Studi kasus di KPP Pratama Kedaton Bandar Lampung" (2020) 1:2 Jurnal Akuntansi, Keuangan, dan Manajemen at 136.

[30] Siti Kurnia Rahayu, *Perpajakan Indonesia: Konsep Dan Aspek Formal*, 123 (Yogyakarta: Graha Ilmu, 2010) at 98.

distributing financial resources to advance infrastructure that improves the overall tax system. Appropriate incentives for tax personnel are also essential.

In order to achieve financial independence in development, the Indonesian government implemented a reform of the national tax system at the end of 1983. Following several subsequent rounds of tax reform, the country's tax revenue has increased year by year.[31] The history of tax collecting has progressed according to societal and national advancements in government, social institutions, and the economy. In Indonesia, state revenue comprises various sources, including taxes, natural resources, customs and excise, levies, donations, profits from state-owned companies, and additional sources. A fundamental objective of a state is to safeguard the welfare of its citizens, upholding their dignity and enabling them to realize their full potential.[32]

Even with the enactment of taxation legislation in Indonesia, several concerns and core challenges persist in their execution. These difficulties affect tax collection, a crucial source of governmental income. Obstacles stem from insufficient government outreach to the public concerning the significance of tax compliance, the advantages of tax contributions, and the repercussions of failing to meet tax responsibilities. Moreover, limited public awareness and inadequate understanding, especially among human resources, exacerbate these issues. Taxpayers need a comprehensive understanding of the significance of tax compliance, and many need to be made aware of the processes involved in registering, calculating, and reporting taxable assets they possess, manage, or utilize.[33]

The diminished economic status of certain taxpayers substantially influences compliance, as many prioritize fundamental expenditures such as education and healthcare over tax obligations. Moreover, the tax database significantly lags behind international norms, hindering the verification of tax payment accuracy within the self-assessment system. This inadequate database obstructs empirical

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[31] Budi Ispriyarso, "Sandera Pajak Sebagai Alat Paksa Dalam Penagihan Utang Pajak (Studi Tentang Penegakan Hukum Pajak Melalui Sandera Pajak)" (2015) 44:1 Masalah-Masalah Hukum at 69.

[32] Niru Anita Sinaga, "Reformasi Pajak Dalam Rangka Meningkatkan Pendapatan Negara" (2018) 8:1 Jurnal Ilmiah Hukum Dirgantara at 16.

[33] Edi Haskar, "Faktor-Faktor Ketidak Patuhan Wajib Pajak Dalam Kewajiban Membayar Pajak" (2022) 4:2 Ensiklopedia Social Review at 72.

research intended to evaluate tax compliance. Inaccurate and incomplete taxpayer information further complicates law enforcement and weakens compliance initiatives. A lack of taxpayer awareness regarding their tax duties is perceived as a manifestation of resistance. A prevalent belief exists that tax payments are ineffectual, as these resources are likely to be wasted, misallocated, or embezzled by tax authorities.[34]

Insufficient taxpayer compliance increases the disparity between taxes remitted and taxes due. High-income taxpayers typically exhibit greater compliance than low-income taxpayers, as the former are normally more meticulous in disclosing their tax liabilities. Elevated tax rates additionally impose a hardship, deterring compliance. Moreover, discrepancies between tax legislation and its implementing regulations, unofficial charges at central and municipal tiers, inadequate law enforcement, and bureaucratic obstacles present additional difficulties. Effectively addressing these difficulties is essential for achieving good governance, defined by a transparent, capable, and authoritative administration.[35]

Resistance to tax collection can be classified into two categories. Passive resistance is intricately associated with the socio-economic conditions of a nation's populace. Generally, individuals do not undertake organized attempts to obstruct governmental revenue but instead adhere to conventional societal standards. Rural populations may retain their funds at home or invest in gold, not to evade taxes on interest income but due to their unfamiliarity with banking systems. Active resistance entails taxpayers' intentional actions to evade or diminish their tax liabilities. [36]

Indonesia has had two significant tax reforms, the initial occurring in 1983. The 1983 reform was deemed revolutionary as it abolished the taxing structure established during Dutch colonial control. The second reform occurred in 1994, a decade later. It sought to enhance the tax regulations instituted in 1983,

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[34] Sinaga, *supra* note 32.

[35] Jeremi Alessandro, Said Aneke R & Fonnyke Pongkorung, "Sanksi Administrasi Bagi Wajib Pajak Yang Lalai Membayar Pajak Dalam Perspektif Hukum Perpajakan Di Indonesia" (2022) 10:2 Lex Administratum at 2.

[36] Muqodim, *Taxation in Indonesia: Theory and Practice* (Ekonisia Publisher, 2002) at 24-25.

meticulously revising practically all facets of taxation, including the General Tax Provisions and Procedures, VAT, Income Tax, and Land and Building Tax.[37]

Indonesia's taxation history includes studies that commenced in 1981 to develop current tax legislation. By 1983, Indonesia had substituted its colonial taxation framework with the National Tax System Reform, which comprised two packages. The first package comprised three statutes: Law No. 6 of 1983 concerning General Tax Provisions and Procedures, Law No. 7 of 1983 on Income Tax, and Law No. 8 of 1983 on VAT and Luxury Goods Sales Tax. The second package comprised Law No. 12 of 1985 concerning Land and Building Tax and Law No. 13 of 1985 on Stamp Duty.[38]

Over a decade after the National Tax System Reform, further enhancements were implemented in the taxation system. The enhancements sought to foster equity in taxation and synchronize the system with economic and commerce advancements. Revisions were made to many existing statutes, including Law No. 6 of 1983, Law No. 7 of 1983, Law No. 8 of 1983, and Law No. 12 of 1985. The modifications were incorporated into the subsequent statutes: (1) Law No. 9 of 1994 amending Law No. 6 of 1983 concerning General Tax Provisions and Procedures; (2) Law No. 10 of 1994 amending Law No. 7 of 1983 concerning Income Tax; (3) Law No. 11 of 1994 amending Law No. 8 of 1983 concerning VAT and Luxury Goods Sales Tax; and (4) Law No. 12 of 1994 amending Law No. 12 of 1985 concerning Land and Building Tax.[39]

The initiation of bureaucratic reform occurred between 2000-2001, serving as a precursor to the First Phase of Tax Reform. The vision, mission, and blueprint were formulated to direct the execution of tax reform during this period. The first phase of tax reform (2002-2008) emphasized the modernization of the tax administration structure. The implementation of a one-stop service represented a key innovation, resulting in substantial alterations to the tax service system. The modernization involved the establishment of 2 large taxpayer offices, 10 special tax offices, 32 intermediate tax offices, and 357 primary tax offices across Indonesia. The second phase of tax reform (2009-2014) concentrated on the

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[37] Budi Santoso Handoyo, "Tax Reform dan Kendalanya" (2000) 7:15 Jurnal Hukum Ius Quia Iustum at 183.

[38] *Ibid.*

[39] *Ibid.*

enhancement of internal controls within the Directorate General of Taxes and the improvement of public services. This phase encompassed modifications in business processes and advancements in information technology. The establishment of Standard Operating Procedures (SOPs) for tax services represented a significant advancement by offering explicit guidelines. In this timeframe, the Directorate General of Taxes implemented 16 key services, notably the commitment to provide a Taxpayer Identification Number within a single working day. The third phase of tax reform commenced in 2017 and is projected to extend until 2024, marking the most significant overhaul in the history of Indonesia's tax administration. This phase targeted five fundamental components: organization, human resources (HR), information technology (IT) and database, business processes, and tax regulations. By the end of 2020, it was anticipated that reforms to the organization, HR, and regulations would be finalized.[40]

In contrast, developments in IT, databases, and business processes are projected to persist until 2024. The third phase of tax reform has emerged at an opportune time, coinciding with the completion of the Tax Amnesty program. The heightened focus and confidence from taxpayers underscore the importance of the third phase in establishing a more robust, credible, and accountable tax institution.[41]

Before these reforms, Indonesia's taxation framework was predicated on legislation established during the Dutch colonial era, including the Wealth Tax Ordinance of 1932 and the Income Tax Ordinance of 1944. These systems' underlying concepts, objectives, and tax-collecting procedures were markedly distinct from those of the post-independence tax system. Post-independence Indonesia's tax system was influenced by the principles of Pancasila and the 1945 Constitution, reflecting public involvement in national development.[42]

Milka Casanegra de Jantscher identifies three key elements that are consistently present in successful tax administration reforms: simplification, strategy, and

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[40] Indonesia Directorate General of Taxes, "Empat Belas Juli Awal Sejarah Reformasi Perpajakan" (2021), online: *pajak.go.id* <https://pajak.go.id/id/artikel/empat-belas-juli-awal-sejarah-reformasi-perpajakan>.

[41] *Ibid.*

[42] H Bambang Ali Kusumo, *Arti Pentingnya Pajak Dalam Pembangunan di Indonesia* (Palembang: Unisri Press, 2020) at 41.

commitment.[43] The experiences detailed in her book *Improving Tax Administration in Developing Countries* highlight a crucial lesson: simplifying the tax system is often a necessary condition for effective tax administration reform, particularly in developing countries where compliance rates tend to be low. These experiences indicate the necessity of developing strategies for effective tax administration reform. In this context, "strategy" refers to a detailed plan that establishes explicit priorities for the tasks to be executed, tailored to the resources at hand. A robust commitment to reform is essential for successful tax administration, requiring dedication at both the policy-making and managerial levels, alongside a requisite degree of technical competence. Nonetheless, there is no singular collection of recipes—no hidden formula—that, when implemented, will guarantee enhanced tax administration in any nation. Developing countries show different levels of tax compliance, which indicates the efficiency of their tax administration and the perspectives of their taxpayers regarding taxation and government, along with numerous other influencing factors.

Arshad Hasan et al.[44] indicate that tax reform did not succeed in fostering taxpayer confidence or enhancing the capabilities of tax institutions. According to Milka Casanegra de Jantscher,[45] while reform strategies vary by country, a common challenge persists in the limited availability of resources for tax administration. The potential for increased revenue presents significant returns; however, tax departments frequently need help with sourcing additional personnel, enhancing compensation to attract and retain skilled staff, or acquiring physical resources such as office space and technology equipment. Tax administrators, being civil servants, operate under the various constraints that impact the civil service in developing nations.

Prior to independence, Indonesia experienced tax reform, notably implemented in 1922 by the Dutch East Indies administration. The issue at hand revolved around the imposition of excessive taxes on the native population, an issue that was ultimately addressed in 1920. The oppressive tax policy and the escalating tax

43 Milka Casanegra de Jantscher, "The Reform of Tax Administration" in *Improving Tax Administration in Developing Countries* (USA: International Monetary Fund, 1992) at 3-4.

44 Arshad Hasan, Naeem Sheikh & Muhammad Bilal Farooq, "Exploring Stakeholder Perceptions of Tax Reform Failures and Their Proposed Solutions: A Developing Country Perspective" (2024) 32:3 Meditari Accountancy Research at 721.

45 Jantscher, *supra* note 43.

burden consistently elicited a range of negative responses from different societal groups. Prior to 1920, instances of anti-tax resistance manifested through various violent actions, with notable occurrences in West Sumatra in 1908, West Kalimantan between 1912 and 1914, and Banten in 1926.[46] Furthermore, the colonial government faced significant financial limitations due to the global food crisis. Nevertheless, the 1922 tax reform yielded a different outcome. The interests of large corporations shaped the proposed income tax. The influence of significant business interests on the newly proposed income tax led to the failure of the integrated tax system to establish tax justice among different population groups in the Dutch East Indies.

The trajectory of Indonesian history during the independence period reveals multiple instances where the Indonesian government should have capitalized on the opportunity to implement fundamental and comprehensive tax reforms. A fundamental and comprehensive tax reform encompasses all aspects of the state, effectively positioning taxes as essential contributions that fulfill their intended purpose within a democratic nation. This approach allows the state to attain its foundational ideals, specifically the realization of the welfare of its citizens. The effectiveness of tax reform becomes evident when individuals understand that their compliance in contributing through taxes is essential for the realization of the state's ideals.[47]

Gatot Subroto identifies several critical moments that the Indonesian government overlooked.[48] The Indonesian government should have capitalized on the opportunity presented by independence in 1945 to reform the tax system and enhance taxpayer morale. The establishment of independence necessitates the implementation of a new tax regime. At that time, the government of the Republic of Indonesia needed to foster understanding and awareness regarding the necessity of taxes in state life and the critical role that taxes play. The second opportunity that the government should have capitalized on was the New Order, a period when the government's position and bureaucracy were comparatively

46 Abdul Wahid, *Politik Perpajakan Kolonial Di Indonesia: Antara Eksploitasi Dan Resistansi* (Yogyakarta: Gadjah Mada University Press, 2021) at 303.

47 Gatot Subroto, *Pajak & Pendanaan Peradaban Indonesia* (Jakarta: PT Elex Media Komputindo, 2019) Seri pajak dan pembangunan at 41.

48 *Ibid.*

robust. At that time, the government attempted to implement fundamental reforms, notably in 1983; however, the essence of comprehensive reform was not fully realized throughout the process. The government should have capitalized on the opportunities presented by the 1998 economic crisis. The crisis was an opportune moment for reform, as the likelihood of successfully implementing tax reform tends to increase in times of substantial economic and political transformation.[49]

The economic recovery post-1998, coupled with increasing commodity prices, led to a significant surge in state revenue, especially in terms of tax revenue. Similarly, following the Covid-19 pandemic, the government anticipated an increase in state revenue, particularly tax revenue, in 2023 due to the economic recovery. In 2023, the government and the Indonesian House of Representatives aimed to increase tax revenue to IDR 2,021.2 trillion, setting a new record. The tax collection reached IDR 1,718.0 trillion, while customs and excise amounted to IDR 303.2 trillion, contributing to a 5.0% increase compared to the 2022 State Budget forecast for 2023. The government anticipates a reduction in the windfall benefit derived from rising commodity prices in 2023, coinciding with a decline in those prices.[50]

Furthermore, there are one-time tax revenues in 2023 such as income from the Voluntary Disclosure Program. The government anticipates a moderate increase in tax collections, driven by factors such as economic growth, the sustainability of tax reforms, the implementation of the Law 7 of 2021 concerning Harmonization of Tax Regulations, and effective law enforcement. The 2023 tax revenue policy enhances state revenues to support economic transformation and recovery post-Covid-19 by ensuring the effective implementation of tax reforms aimed at promoting budgetary consolidation. Tax reforms will focus on enhancing the integrity and fairness of the tax system by examining possibilities, broadening the tax base, boosting taxpayer compliance, and refining tax governance and administration via innovative services.[51]

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49 *Ibid.*

50 Indonesia Ministry of Finance, "Penerimaan Perpajakan 2023 Ditargetkan Tumbuh Moderat di Tengah Tantangan Perekonomian" (2023), online: *fiskal.kemenkeu.go.id* <https://fiskal.kemenkeu.go.id/publikasi/siaran-pers-detil/435>.

51 *Ibid.*

During the recent reform of tax legislation, issues related to gender were also present. Law No. 7 of 2021 specifically addresses women as taxpayers who fulfill the subjective and objective criteria outlined in tax legislation that adheres to the self-assessment system. These individuals are mandated to register at the Directorate General of Taxes office to be officially recognized as taxpayers and to acquire a Taxpayer Identification Number. Subjective requirements align with the stipulations outlined for tax subjects in the 1984 Income Tax Law and its subsequent amendments. Objective requirements pertain to tax subjects who either receive or earn income or are obligated to execute deductions or collections as stipulated by the 1984 Income Tax Law and its subsequent amendments. The requirement to register extends to married women who are subject to separate taxation due to living apart as determined by a judicial ruling or as stipulated in a written income and property separation agreement. Married women, aside from those previously noted, have the opportunity to register for a Taxpayer Identification Number under their own name. This allows them to independently exercise their rights and meet their tax obligations, separate from those of their husbands.

The Indonesian G20 Presidency has actively highlighted the matter of women and taxes, particularly focusing on Gender Based Taxation (GBT). This gender-related tax is designed to offer additional advantages for women who join the workforce. This remains a discourse, yet it will be examined in greater detail and comprehensively, which is anticipated to elicit a positive response from the delegates. The Organisation for Economic Co-operation and Development (OECD) also suggests the implementation of tax regulations that consider gender differences. The proposal for GBT, which involves implementing lower marginal tax rates for women, aims to address the gender gap by enhancing women's status in both the labour market and family dynamics, particularly concerning their participation and income levels. This policy presents a compelling opportunity for G20 member countries, where significant gender disparities continue to exist in participation rates, income, employment, and the distribution of family responsibilities.[52]

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[52] Herry Setyawan, "Perpajakan Berbasis Gender atau Gender Based Taxation (GBT) #2" (11 March 2022), online: *Komite Pengawas Perpajakan* <https://komwasjak.kemenkeu.go.id/in/post/perpajakan-berbasis-gender-atau-gender-based-taxation>.

IV. FEMINIST TAX POLICY: A THEORETICAL APPROACH TO TAXES AND GENDER JUSTICE

Taxes are frequently viewed as a complex and technical subject by both scholars and laypeople. However, there is a consensus that they have a direct impact on personal finances. Taxes influence various aspects of our financial lives, including the net income we receive in each pay period; the prices we encounter for groceries; the expenses associated with purchasing and owning a home, factoring in deductions for home mortgage interest, property taxes, and transfer taxes incurred during transactions; and the costs related to transferring assets to family and friends through gifts or inheritance. These examples illustrate the pervasive impact of taxation on our economic activities. Consequently, it is understandable that taxes are frequently viewed as being more intricately connected to economics than to legal frameworks. The prevailing approach to analyzing tax law tends to regard individuals solely as the aggregate of their financial transactions. In essence, conventional tax analysis standardizes taxpayers by disregarding all differences, with the exception of income or wealth. This perspective evidently does not allow for the consideration of a feminist tax assessment.[53]

For example, taxation in Asia and the Pacific seems to be gender-neutral; however, it can influence gender equality by interacting with the economic dynamics of both men and women. Numerous tax regimes influence women's participation in the labour market, their engagement in unpaid work, and their spending behaviours, all while failing to tackle gender inequalities explicitly. Tax regulations that carry underlying biases could intensify economic disparities, particularly affecting low-income women. Although not explicitly tied to gender, the structure of individual income taxes with a combined assessment can disproportionately impact women. In many households, women typically occupy the role of secondary earners, which suggests that a combined tax structure may diminish their motivation to participate in the workforce. In countries permitting separate tax filing, households often opt for joint filing to benefit from lower taxes, a decision that has implications for women. Workers in the formal sector, predominantly male, benefit from supplementary tax incentives such as

[53] Bridget J Crawford & Anthony C Infanti, *Feminist Judgments: Rewritten Tax Opinions* (Cambridge University Press, 2017) Feminist judgments series at 6-7.

deductions for housing and business trips. The tax regulations that preferentially benefit male-dominated assets such as stocks and equities also reveal an underlying bias.[54]

Taxation has emerged as a significant issue within feminist discourse, as women face disproportionate impacts when a nation struggles to generate sufficient revenue for public services. Taxation represents a feminist issue due to the fact that the policies surrounding revenue collection and distribution are shaped by, and tend to benefit, influential individuals and large corporations—many of which are foreign-owned and predominantly male-led. Feminism advocates for the principle that every individual deserves equal treatment and access to the same opportunities. Feminism asserts that policymakers and those in positions of authority must recognize the existing differences among people, as these differences can lead to disadvantages for certain individuals and hinder their access to various opportunities. These distinctions include gender, socio-economic status (indicating wealth or poverty), age, ethnicity, and race.[55]

A notable issue for certain feminists is the manner in which the law perpetuates existing power imbalances. Catharine A. MacKinnon discusses the distinctions between men and women by stating: "The question of equality is a question of the distribution of power."[56] Gender involves a dynamic of power, particularly characterized by male dominance and female subjugation. The issue of equality fundamentally revolves around hierarchy, which, when power effectively influences social perception and reality, subsequently transforms into a categorical distinction, highlighting a difference.

Numerous feminist critiques of law highlight the male-centred nature of legal systems and underscore the necessity of integrating women's experiences, knowledge, and ethical perspectives in the (re)development of legal frameworks. In this context, the social costs associated with women's decisions to forgo motherhood, along with the critical importance of autonomy and bodily integrity—specifically, the significance of avoiding unnecessary and invasive

[54] Niesten, *supra* note 25.

[55] Friedrich-Ebert-Stiftung (FES), "Tax Justice for Inclusive Socio-Economic Development: Challenges and Opportunities for Uganda" (2021) at 3.

[56] Catharine A MacKinnon, *Feminism Unmodified: Discourses on Life and Law* (Harvard University Press, 1987) Emersion: Emergent Village Resources for Communities of Faith Series at 40.

medical procedures—are particularly pertinent. The reproductive process exhibits biological asymmetry, rendering women consistently susceptible to unilateral decisions made by their partners within the framework of veto rules. Recognizing the substantial emotional and physical burdens that women face during fertilization treatment highlights the critical issues surrounding solutions that do not safeguard women's autonomy in relation to men's consent for the procedure.[57]

Kathleen Barnett and Caren Grown outline five overarching observations regarding gender disparities in economic activity that are essential for analyzing the effects of taxation on both men and women.[58] These aspects are: gender differences in paid employment, in both formal and informal sectors; wage disparities and occupational segregation; the role of women in the unpaid care economy; variations in consumption expenditure based on gender; and discrepancies in property rights and asset ownership between genders. Feminist tax scholars have employed feminist perspectives to examine and contest these regimes critically. In this process, they have addressed what may appear to be minor issues, such as the selection of the taxable unit, while uncovering its connections to gender, patriarchy, and power dynamics. Feminist thinking provides various perspectives in this domain. The first insight is that the bias towards second earners exhibits a distinct lack of gender neutrality. It is observed that women are frequently categorized as secondary earners, which suggests that a greater number of women may exit the labour force compared to men. The second insight suggests that the income pooling presumed to support joint filing may be an assumption.

The evolution of feminist thought has significantly altered our comprehension of essential tax issues, such as the concept of the taxable unit. The inquiry now focuses on the methods for achieving effective progress. Employing feminism as a means of analysis to illustrate the nature of social taxation proves to be effective. Taxation serves as a mechanism to accomplish specific objectives; the critical inquiry is whether these objectives align with feminist principles. Having addressed the debate regarding the gendered nature of taxes, significant

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[57] Tsachi Keren-Paz, *Torts, Egalitarianism and Distributive Justice* (Ashgate, 2007) at 119 .

[58] Kathleen Barnett & Caren Grown, *Gender Impacts of Government Revenue Collection: The Case of Taxation* (Commonwealth Secretariat, 2004) Commonwealth economic papers at 3.

challenges remain in the path forward. Joint filing and the tax treatment of caregiving represent two significant issues that lack a consensus on the optimal solution or even on the existence of a problem. The path to equality through taxation often needs to be clarified. There is a consistent element that connects the various methodologies and reforms in feminist tax studies: the capacity of taxation to enhance women's economic security. Childcare subsidies, proposals to tax assumed income from domestic work, and the debate over joint filing—whether to eliminate it or maintain it—are all strategies designed to enhance women's control over the total amount of after-tax income. Understanding that taxes can serve to promote feminist objectives does not equate to understanding how to optimally design tax systems to realize those aims.[59]

Anne L. Alstott presents four critical conclusions regarding feminist tax policy. Firstly, each feminist tax proposal incorporates normative assessments regarding the most effective means to assist women, and these norms are not devoid of contention, even within feminist circles.[60] Secondly, proponents of tax law reform often exaggerate the influence of graduated tax incentives and income transfers on the attitudes and behaviours of both women and men. Changes in tax law could elevate family incomes and marginally boost women's involvement in the labour market. However, these modest improvements, while significant, do not inherently contribute to the pursuit of broader feminist objectives. Third, a deeper examination of these issues indicates that certain tax law reforms are more effective in accomplishing their objectives than others. While individual tax reporting is commonly advocated within feminist discussions on tax law reform, a more detailed examination reveals that certain fundamental feminist arguments supporting individual reporting may not be as robust as proponents suggest. Lastly, a crucial yet frequently neglected inquiry is the effectiveness of tax policy in advancing feminist objectives compared to potential reforms in other legal frameworks, such as family law, welfare policy, and labour market regulation. An analysis of institutional capacities indicates that tax policy possesses certain comparative advantages relative to other legal measures, yet it also reveals notable

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59 Tessa Davis, "Tax's Power: Feminism, Tax, and the Making of Society" in Robert F van Brederode, ed, *Political Philosophy and Taxation: A History from the Enlightenment to the Present* (Singapore: Springer Nature Singapore, 2022) at 353.

60 Alstott, *supra* note 15.

weaknesses. Furthermore, other legal regimes encounter similar limitations when attempting to utilize financial incentives and rights to influence attitudes and behaviours. The analysis indicates that aligning tax regulations with other legal frameworks can utilize the varied advantages of distinct legal systems to enhance institutional capacities for feminist legal reform.

V. GENDER EQUALITY IN TAXATION: INDONESIA'S APPROACH TO FAMILY AS A TAXABLE UNIT

Indonesia imposes taxation on the family unit for income tax. The tax estimations are influenced by the revenue generated by all family members. The total family revenue serves as the basis for calculating income tax within this family-based taxable unit framework. This method delineates a family's financial capacity in accordance with Article 8 of the 1983 Income Tax Law and its amendments from 2008. The structure of the family-based taxable unit has implications for the tax rights and responsibilities of each member. The head of the household in Indonesia bears the responsibility for tax payments when the family falls under the taxable category. Married women are capable of managing their tax rights and obligations, thereby fostering tax equality. Taxpayers are afforded the same opportunity to select their tax status, thereby fostering gender equality within the tax system and acknowledging both direct and implicit biases. In a joint filing system, explicit gender bias manifests when the legal framework creates disparities in tax rights and obligations for couples based on gender. The presence of a partner with a lower income can lead to heightened tax liabilities within a progressive tax system, potentially reflecting underlying gender discrimination. A distinct filing system removes both explicit and implicit gender bias, as each taxpayer autonomously oversees their tax rights and responsibilities, irrespective of their marital status. In Indonesia, married women have the option to file their taxes independently. Nonetheless, this system continues to determine the tax burden for married women based on the income of their spouses. Consequently, the filing system for married women in Indonesia needs more complete independence.[61]

[61] Susi Diah Anggarsari, "Analisis Perlakuan Pajak Penghasilan Bagi Wajib Pajak Wanita Kawin" (2010) 17:2 Bisnis & Birokrasi: Jurnal Ilmu Administrasi dan Organisasi at 140.

The family-oriented principle in income taxation maintains a persistent fiscal connection between spouses, even when the wife opts to handle her tax obligations autonomously. This linkage predominantly occurs during the computation of taxable income. Married women who handle their taxes separately and are wed to a domestic taxpayer encounter no substantial obstacles. This exemplifies the self-assessment system, permitting married women to elect to file taxes jointly with or independently from their spouses. The married woman takes the decision independently rather than being mandated by the government or tax authorities. Consequently, married women are afforded the autonomy to determine their own tax status, influencing their income tax obligations.[62]

One of the obstacles to achieving women's tax care is the lack of information regarding gender stereotypes entrenched in social and legal norms, which obstruct the complete involvement of women in the workforce. Stereotypes should prioritize the significance of contributions rather than gender categorization. Challenges in identifying optimal figures for gross income reductions and decreasing tax rates for MSMEs. Effective policy formulation necessitates data collecting, literature research, observations, and comprehensive study of prevailing economic and tax situations; The necessity for collaboration between the Ministry of Finance and the Ministry of Women's Empowerment and Child Protection, along with other institutions, for policy coordination; and Amending laws or regulations is a protracted process, requiring two tiers of deliberations, awaiting endorsement from the House of Representatives, presidential assent, and ultimately the implementation phase, inclusive of its regulatory provisions, all of which demand substantial time.[63]

According to Article 8 of the Law No. 36 of 2008 on Income Tax, which adheres to the idea of *unitas personae* or family unit, the family is considered an economic entity with the husband as the head of the household. Thus, a married woman's income and losses are aggregated with her husband's for income derived from a single employer already subjected to taxation. The problem occurs when a working woman seeks to meet her tax responsibilities autonomously.

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[62] *Ibid.*

[63] Arie Widodo et al, "Women Tax Care: Kebijakan, Penerapan, Potensi, dan Hambatan" (2020) 3:1 Jurnal Administrasi Bisnis Terapan (JABT) at 67.

Article 7 of the Income Tax Law stipulates that deductions for dependents (non-taxable income) are exclusively allocated to the husband. A married woman may only assert child and marriage-related deductions if her husband has no income, requiring an official declaration at the district level. This results in discrimination towards women. Article 2 of the Law No. 16 of 2009 on General Provisions and Tax Procedures (Tax Administration Law), proposed by Minister of Finance Sri Mulyani, permits married women to obtain their own Taxpayer Identification Number, thereby allowing them to independently exercise their tax rights and obligations. Sri Mulyani's objective has been unequivocal: she seeks to advance gender equality and uphold respect for working women. Nonetheless, Article 8 of the Income Tax Law remains inconsistent with the principles of gender awareness and equality.

The justification for enacting gender equality measures varies in each country. In Malaysia, strategies were designed to increase the female labour force participation percentage to 56.5% by 2020.[64] The Tax-Free Childcare program in the UK was extended until October 31, 2020, to assist working families impacted by Covid-19 and to secure their financial stability during the pandemic. The Mother & Parenthood (M&P) program in Singapore aims to tackle the difficulties that citizens encounter in marriage, family initiation, and child-rearing by advocating for work-life balance, ensuring access to excellent daycare, and delivering financial assistance to parents.[65]

The proposed Women's Tax Care policy in Indonesia consists of tax reductions that can be applied towards two distinct groups: women in the informal and formal sector. The first refers to a reduction in the final income tax rate applicable to female entrepreneurs engaged in the informal sector. This highlights the significant impact of micro, small, and medium enterprises (MSMEs) on Indonesia's economic recovery. According to the Coordinating Ministry for Economic Affairs, MSMEs contributed IDR 8,400 trillion in 2018, which accounts for roughly 60% of GDP. In Indonesia, women operate 60% of MSMEs. However, Government Regulation No. 23 of 2018 regarding Income

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64 *Breaking Barriers: Toward Better Economic Opportunities for Women in Malaysia*, by Achim Daniel Schmillen et al (World Bank Group, 2019) online: <https://policycommons.net/artifacts/1285211/breaking-barriers/1882081/> at 22.

65 Paulin Straughan, "Marriage and Parenthood in Singapore" in *50 Years of Social Issues in Singapore* World Scientific Series on Singapore's 50 Years of Nation-Building (World Scientific, 2014) at 61.

Tax on Business Income for Taxpayers with Specific Gross Revenue fails to address gender equality, even though women significantly contribute to the Indonesian economy. Research indicates that female taxpayers are more likely to meet their tax obligations due to a sense of conscience or guilt related to underpayment. In contrast, males are primarily motivated by the fear of penalties.

Furthermore, tax deductions may be applied to reductions in gross income for women working in the formal sector who have children. This incentive is based on Article 7 of the Income Tax Law, which specifies that not all mothers qualify for non-taxable income for dependent children. They relinquish the opportunity to care for their children and to reimburse babysitters. In the computation of income tax under Article 21, the term "Employment Expenses" is referenced in the Regulation of the Minister of Finance No. 250/PMK.03/2008, which pertains to employment or pension expenses that are eligible for deduction from gross income for permanent employees or retirees. Employment expenses are deductions from gross income used in tax withholding calculations for permanent employees. These deductions are limited to 5% of gross income, with a maximum cap of IDR 500,000 per month or IDR 6,000,000 annually. The expenditures are categorized as elements of the Tax Deduction program.[66]

As a developing nation with a predominantly poor and uneven income distribution, Indonesia has long grappled with social inequality. This condition has endured since prior to the implementation of legal reforms. This issue continues to cause significant difficulty for the government in meeting its obligations. Different socioeconomic classes in Indonesian society are governed by the legal system, reflecting the idea of fake law (presumption *iures de iure*), which posits that all individuals know the law. This issue illustrates that the government persistently revises its policies without regard for the legal subjects involved or the implications of these policies.[67]

The Indonesian government has implemented several tax policies since the early signs of the Covid-19 downturn; however, policy flexibility is crucial in the current climate. Local governments must have the discretion to assess the

[66] Widodo et al, *supra* note 63.

[67] Yana Indawati, Teddy Prima Anggriawan & Pusaka Bintang Sakti, "Pengaruh Reformasi Perpajakan terhadap Kepatuhan Wajib Pajak di Indonesia" (2024) 6:3 UNES Law Review at 97-98.

regional financial situation and act fairly and pragmatically in accordance with those circumstances.[68] A 2015 analysis by McKinsey Global Institute indicates that promoting gender equality for women and men globally might provide an additional US$12 trillion to the global GDP by 2025. Implementing the Women Tax Care policy is anticipated to advance gender equality within Indonesia's tax framework. This program seeks to increase women's workforce engagement and improve their welfare by increasing their net income. Nonetheless, the execution of the Women's Tax Care policy may result in a reduction in income tax receipts. Conversely, additional tax collections, including VAT, municipal taxes, and Import Income Tax (Article 22), are anticipated to rise owing to the enhancement of consumer purchasing power for certain products. Increased purchasing power will contribute to stabilizing and strengthening Indonesia's economy.[69]

Rochmat Soemitro identifies three core functions of taxation—budgetary, regulatory, and anti-inflationary—that work in concert to support government and economic stability. The budgetary function channels revenue into the state treasury to finance public services and infrastructure. Through the regulatory function, tax policy becomes a tool for shaping economic behavior—by offering incentives like reduced rates or temporary exemptions, it can attract investment, encourage strategic industries, and guide resource allocation. Finally, the anti-inflationary function uses tax measures to withdraw excess liquidity from the market, helping to stabilize prices and curb overheating in the economy. Together, these functions make taxation not only a source of funds but also a versatile instrument for achieving broader fiscal and macroeconomic objectives.[70]

The Women's Tax Care policy would contribute to the budgetary function and significantly enhance the regulatory function by facilitating long-term development plans in Indonesia. It enhances the protection, development, and provision of essential resources for children—regarded as valuable national assets that serve a strategic function as a prospective human resource for Indonesia's future growth. Additionally, this approach fosters creativity and innovation for women, which in turn can enhance their motivation to generate more income.

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[68] Budi Ispriyarso & Kadek Cahya Susila Wibawa, "Reconstruction of the national economy post-covid-19 pandemic: Critical study of tax reforms in Indonesia" (2023) 9:1 Cogent Social Sciences at 3 .

[69] Widodo et al, *supra* note 63.

[70] Rochmat Soemitro, *Pengantar Singkat Hukum Pajak* (Bandung: PT Eresco, 1988) at 2-3.

This has the potential to stimulate the creative economy, which is a fundamental component of Indonesia's future economic framework. According to the Ministry of Tourism and Creative Sector data, the creative sector contributed IDR 1.105 trillion to Indonesia's GDP in 2018. Consequently, the Women's Tax Care policy can bolster the immediate economy and improve Indonesia's long-term economic stability and growth.[71]

In most developing nations, the principal source of government revenue is consumption taxes, notably the VAT, which may also encompass hidden biases. The reason is that VAT can elevate the expenses associated with services, such as childcare services. This additional cost may discourage women from entering the workforce, as childcare responsibilities could compel them to resign from their positions. Moreover, women are more inclined to engage in part-time employment, frequently in informal positions, and generally receive lesser remuneration than men. Research indicates that the labour supply elasticity for married women exceeds that of men.

The prevalence of many gender prejudices has resulted in the perception that targeted incentives for women are essential. Consequently, gender-based taxation is suggested as a viable policy to mitigate gender disparity, especially in taxation. Gender-based taxes aim to enhance gender equality by elevating the status of women in the labour market, both inside households and the wider economy. The increase in female labour participation is anticipated to positively influence a nation's economic growth.

VI. TAX JUSTICE AND GENDER EQUALITY: REIMAGINING FISCAL POLICIES FOR WOMEN'S EMPOWERMENT

Numerous provisions are pertinent to tax policy. CEDAW affirms women's rights as distinct individuals. Marriage and family relationships must be free from any form of discrimination. States need to evaluate the effects of taxation on individuals, extending beyond mere household considerations. Furthermore, the elimination of tax-related disincentives is essential for ensuring women's right to work and achieve economic independence. It is essential to eradicate practices

71 *Ibid.*

that rely on hierarchies or stereotypical roles assigned to men and women. Consequently, tax policy design should promote an equitable distribution of both paid and unpaid labour among men and women while also adhering to non-discrimination in employment and other economic sectors.[72]

The fundamental assertion is that nations globally must develop fiscal systems that are responsive to gender in order to meet their human rights responsibilities towards their female populations. To summarize, the requirements are: combat tax evasion; eliminate disparities in the tax burden affecting women; abolish gender discrimination within tax policies; and utilize tax revenues to enhance government investment in initiatives that foster gender equality, including public education, healthcare, care services, transportation, food security, and housing. Greater public investment would reduce the proportion of unpaid work undertaken by women while simultaneously enhancing their share of market income. Additionally, the implementation of an individual tax system and a more comprehensive social benefits system is proposed.

CEDAW mandates that state parties implement "all appropriate measures" to eliminate gender discrimination and foster "the full development and advancement of women" (Articles 2, 3). The text omits any reference to public spending or revenue. Consequently, a state breaches the Convention by not providing adequate resources for its implementation. Article 3 of CEDAW mandates gender equality across all human rights, including economic rights, and should be interpreted alongside the resource allocation guidance provided by the International Covenant on Economic, Social, and Cultural Rights. This Covenant mandates that states parties must "progressively achieve the full realization of the rights recognized in the present Covenant" and do so "to the maximum of available resources." The extent of a nation's "maximum available resources" is determined by its gross national income (GNP), tax revenue, debt interest, and foreign aid. Human rights law permits countries to achieve economic, social, and cultural rights progressively; however, it mandates that they refrain from discrimination in both legislation and implementation. A group of civil society budget analysts and human rights advocates are working together to assess the extent to which budgets are designed and executed to safeguard the interests of

72 Gunnarsson, *supra* note 12.

children, impoverished individuals, and indigenous communities. This paper advocates for collaboration between budget experts and advocates for women's rights. The influence of human rights groups and CEDAW on government spending is not expected to be immediate. Finance ministers typically focus on their financial responsibilities, particularly towards creditors, rather than on human rights obligations, which tend to fall under the purview of other ministers. Courts do not extensively utilize international human rights principles to influence government fundraising and expenditure decisions.[73]

CEDAW enables a reexamination of women who are often undervalued and subjected to discrimination, prejudice, and exclusion, positioning them as active agents asserting their rights instead of as victims reliant on welfare assistance. The moral authority of human rights advocacy surpasses any economic analysis. An economist may critique a government's budget as "imprudent," "unsound," "unsustainable," or "inefficient." In contrast, a human rights advocate might argue that even if the budget is deemed "prudent," "sound," "sustainable," and "efficient," it still violates human rights. While acknowledging financial limitations, human rights should always take precedence over financial expediency. Human rights advocacy requires a detailed examination of budgets that connects funding decisions to human rights principles in order to enhance the influence on financial allocations.

Feminist critiques have highlighted the critical flaws within the growing framework of regressive tax policies, exposing how these seemingly gender-neutral systems, particularly consumption taxes, fail to account for the vital social and economic roles of women and girls. These policies often neglect to assess how fiscal measures disproportionately impact women, especially those in marginalized communities. A feminist approach to tax justice does not merely critique; it advocates for a reimagined system that incorporates intersectionality, examining how factors like race, class, and gender intersect to create compounded disadvantages.

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73 *Budgeting for Women's Rights: Monitoring Governance Budgets for Compliance with Cedaw*, by Diane Elson (New York: United Nations Development Fund for Women (UNIFEM, 2006) online: <https://gender-financing.unwomen.org/en/resources/b/u/d/budgeting-for-womens-rights-monitoring-government-budgets-for-compliance-with-cedaw> at 142.

This approach challenges traditional models that overlook or inadequately serve those who are most vulnerable, instead promoting equity through a structural understanding of inequality. It seeks to tackle systemic risks and promote fairer outcomes by addressing the deep-seated inequalities embedded in fiscal systems. The Beijing Declaration and Platform for Action acknowledges in Paragraph 31 that many women face multiple barriers beyond gender, often leading to isolation and exclusion. These include fundamental rights being denied, restricted access to education and jobs, inadequate housing, and economic dependence—all of which prevent them from fully engaging in society. A feminist lens on tax justice aims to dismantle these barriers, creating inclusive policies that empower and uplift the most marginalized.

An examination of economic and tax justice through a feminist lens is crucial for the fulfilment of women's human rights from a fiscal standpoint. The existing frameworks that regulate national and international taxation lack consideration for gender and primarily assess taxation through its capability to generate revenue rather than evaluating its redistributive implications. The prevailing narrative surrounding taxation continues to emphasize "taxing for growth" instead of prioritizing "taxing for intersectional gender equality." Taxation presents a significant concern for gender equity, as women face disproportionate disadvantages within the prevailing neoliberal and patriarchal economic and social frameworks. Countries are losing billions of dollars due to illicit financial flows, and the impact of regressive taxation and the depletion of domestic resources in the Global South is felt most acutely by women. They make up a significant portion of those living in poverty and a higher percentage of low-income earners compared to men.

Tax justice represents a critical intersection with women's rights, as tax laws, policies, and systems significantly influence women's lives. These frameworks affect their access to property, income, and public services while also perpetuating gendered social expectations and stereotypes both within societies and across borders. Taxation serves a crucial role for four primary reasons, encapsulated in the four Rs of taxation: revenue, redistribution, representation, and re-pricing. Revenue refers to how a government allocates the funds it gathers from taxation. Redistribution pertains to the nature of progressive tax policies and the mechanisms through which the government allocates funds obtained from one segment to support other segments of society. Representation suggests that individuals will obtain a range of services proportional to their tax contributions and that the government will take their feedback into account when shaping specific tax policies. Re-pricing refers to how tax policy significantly influences the pricing of products or services, directly affecting the incentives for their use or production. Individual and corporate taxes significantly impact the expenses associated with operating a business or pursuing a career in a specific region or country.[74]

Nevertheless, it is imperative for states to implement specific measures to comprehensively and progressively realize economic and social rights in a timely manner. The human rights approach examines the realization of rights via the government budget and highlights violations that occur when states fail to meet their obligations due to inadequate or inequitable taxation practices. Frequently, states contend that they are unable to implement immediate measures to achieve economic and social rights due to a lack of resources. One should not accept this statement without scrutiny; instead, it is essential to analyze the different methods through which governments can enhance the availability of resources. In other words, what strategies can they employ to expand the overall resources available instead of merely reallocating existing ones? Tax policy has the potential to significantly influence the redistribution of wealth and power within an economy. Service delivery, funded by taxation, serves as a mechanism to tackle poverty and inequality, given that lower-income individuals often depend more heavily on publicly funded essential services like health and education. As international development assistance diminishes, taxation emerges as the sole long-term, sustainable, and dependable method to secure resources for women's rights, free from the numerous conditions often associated with aid or loans. The design and implementation of tax systems directly influence the distribution of benefits and burdens among individuals.[75]

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[74] Roblyn Simeon, *Working in the Global Economy: How to Develop and Manage Your Career Across Borders* (Routledge, 2013) at 157.

[75] Maria Leona Hannelore & Niestenmarie Caitriona Hyland, "The Urgent Need for Data to Understand the Link Between Taxation and Women's Economic Empowerment" (3 October 2022), online: <https://blogs.worldbank.org/en/developmenttalk/urgent-need-data-understand-link-between-taxation-and-womens-economic-empowerment>.

In 2019, the European Parliament enacted a resolution addressing gender equality and tax policy within the European Union. The document demonstrates that the European Parliament has recognized the presence of gender bias within tax law, specifically regarding the EU VAT system. The Parliament indicated that women acquire a greater volume of essential goods and services than men and acknowledged that EU tax policy fails to incorporate a gender perspective, which directly influences the prevailing gender gap. The topic of women and reproductive health presents a compelling intersection with VAT regulation. The EU's stance on reproductive health and rights is characterized by ambiguity, influenced by the varying norms and regulations of individual member states. This highlights deficiencies in the European policy framework regarding this issue. The EU's efforts to promote gender equality frequently neglect the fundamental connection between gender equality and access to reproductive health services.[76]

General Recommendation No. 24 of the UN Committee on the Elimination of Discrimination against Women highlights the necessity for states to consider women's biology and reproductive functions in policymaking, ensuring these aspects are neither overlooked nor neglected. States parties are expected to provide an analysis of their comprehension regarding the alignment of health policies and actions with women's health rights, particularly through the lens of women's needs and interests. Additionally, they should evaluate how these policies account for the distinct characteristics and factors between women from men, including differences in biological factors such as the menstrual cycle, reproductive function, and menopause.

The consumption patterns of women regarding personal hygiene and family health products are shaped by the financial burdens associated with menstruation and reproductive health. For example, fertility planning requires significant time and financial investment. The literature underscores the financial challenges faced by women in obtaining family planning services while also noting that women predominantly shoulder the responsibility for managing reproductive health and associated diseases. The OECD identifies poverty, economic dependency, and

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[76] *A Gender-based Inquiry of the EU VAT System*, by Cristina Trenta (Kalmar, Sweden: Linnaeus University, Department of Law, 26 September 2024) at 14.

financial constraints as critical obstacles that hinder women and girls from obtaining contraception, as they frequently lack the means to cover transportation to health facilities or associated expenses.[77]

In this context, it is essential to engage with tax law thoughtfully and deliberately, free from any biases, and recognize it as a domain rich with potential. Whether one acknowledges it or not, taxes permeate every stage of life, from the moment of birth until the end of life. Taxes have notably led to the execution of a king and the imprisonment of one of the most infamous gangsters in history. The subject of taxation is frequently addressed in conversations regarding market price discrimination, contributing to the deepening of economic, gender, and racial disparities. Tax law is deeply connected to numerous facets of our lives, making it nearly impossible to consider any action we undertake without recognizing the potential tax implications. Understanding the extent to which taxes influence our lives is crucial for selecting appropriate policies.

To achieve equitable taxation for women, it is essential to evaluate several key factors. Firstly, tax and fiscal policies should acknowledge, reflect, alleviate, and redistribute the responsibilities associated with unpaid care work, which can be achieved through the establishment of national care policies. Secondly, it is crucial to implement a tax system that is progressive, redistributive, and equitable in terms of gender. This includes introducing new taxes on capital and wealth and reducing dependence on consumption taxes, which often place a disproportionate burden on women. Moreover, addressing gender bias and discrimination in tax policies is essential to ensure that tax revenues are collected and allocated in ways that foster gender equality. Ultimately, it is crucial to secure sufficient funding for social services that are responsive to gender needs. This endeavor seeks to enhance women's rights and mitigate inequalities, particularly by implementing gender-responsive budgeting strategies.

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[77] OECD, "Laws, Norms and Practices: Barriers or Levers for Sexual and Reproductive Health and Rights?" in *SIGI 2023 Global Report: Gender Equality in Times of Crisis* (Paris: OECD Publishing, 2023) at 98-99.

VII. CONCLUSION

Despite Indonesia's implementation of various tax reforms, notable deficiencies remain concerning issues related to women in the tax sector. Tax policies in Indonesia lack a gender-specific focus, failing to address the varying impacts experienced by women. Indonesia's G20 Presidency has underscored the significance of gender-based taxation (GBT) as a strategy to tackle gender disparities in taxation. Feminist tax policy also highlights certain modifications in tax policy. However, although they may enhance family incomes and boost women's involvement in the workforce, they do not inherently advance wider feminist objectives. Nonetheless, tax policy presents numerous advantages compared to reforms in other legal domains, including family law, welfare policy, and labour market regulation. Therefore, tax policy in Indonesia should be viewed as a crucial tool for promoting gender equality, particularly through enacting GBT, which has the potential to enhance women's involvement in the labour market and stimulate national economic growth.

International instruments such as CEDAW, which mandates the elimination of discrimination against women, remains inadequately integrated into Indonesia's fiscal policy. It is essential for states to systematically work towards the realization of economic, social, and cultural rights—including women's rights—by ensuring appropriate allocation of resources. Considering that the onus of alleviating the burden of unpaid work predominantly rests on women, tax policy needs to acknowledge and redistribute this responsibility by formulating a comprehensive national care policy. For equitable taxation for women, Indonesia's tax policy must be characterized by progressiveness, redistributive measures, and a sensitivity to gender issues. The proposal encompasses the implementation of new taxes targeting capital and wealth, alongside a strategic decrease in dependence on consumption taxes, which often place an unequal burden on women. Furthermore, fiscal policy must consider gender-specific needs when distributing tax revenues, ensuring sufficient investment in social services that effectively address the needs and well-being of women.

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COMPETING INTEREST

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