

Policy Transformation of Reasonable Accommodation as a Discrimination Prevention Instrument for Persons with Disabilities in the Workplace

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Abstract

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This study examines the transformation of reasonable accommodation policies as an instrument to prevent workplace discrimination against persons with disabilities in Indonesia. The research is grounded in the constitutional guarantee of equality and Indonesia's commitment to the Convention on the Rights of Persons with Disabilities (CRPD), which recognizes the denial of reasonable accommodation as a form of discrimination. The study aims to analyze the objective criteria for determining reasonable accommodation without imposing an undue burden on employers and to evaluate its influence on workplace productivity and discrimination reduction. This research employed a normative juridical method using statutory, conceptual, and principles-of-law approaches. Primary legal materials include Indonesian labor and disability laws, international human rights instruments, and comparative legal frameworks, while secondary materials consist of scholarly journals, reports, and legal commentaries. The findings demonstrate that reasonable accommodation should be assessed based on proportionality of cost, employer capacity, operational impact, effectiveness of accommodation, availability of state incentives, and the obligation to engage in an interactive process with workers. The study further reveals that reasonable accommodation contributes significantly to higher employee productivity, improved retention, reduced discrimination, and a more inclusive organizational culture. Empirical evidence also shows that most accommodations involve minimal costs while generating substantial economic and social benefits. In conclusion, Indonesia must strengthen its regulatory framework, enforcement mechanisms, and fiscal support systems to transform reasonable accommodation into an effective and enforceable right for persons with disabilities in the workplace.

INTRODUCTION

The state's commitment to guarantee equal rights and dignity for all its citizens constitutes one of the most fundamental obligations in a constitutional democracy. The 1945 Constitution of the Republic of Indonesia, in Article 28I paragraph (2), expressly affirms that every person has the right to be free from discriminatory treatment based on any grounds whatsoever, and that every person is entitled to protection from such treatment. This constitutional mandate extends with equal force to the employment domain, where persons with disabilities have historically and persistently been excluded, marginalized, or subjected to differential treatment incompatible with

the rule of law (Duvenhage, 2022; Shafik, 2025). The dissonance between this lofty constitutional promise and the lived reality of disabled workers represents a profound challenge that Indonesian law and policy have yet to adequately bridge (Billah et al., 2025; Maftuhin & Cammack, 2025; Tsaputra & Giuntoli, 2024).

The global understanding of disability has undergone a paradigm shift over the last three decades, moving decisively from a medical model which treated disability as an individual deficit requiring cure or correction to a social model that identifies disability as emerging primarily from the interaction between a person's impairment and environmental barriers, including institutional and attitudinal ones. This conceptual transformation was most authoritatively codified in the United Nations Convention on the Rights of Persons with Disabilities (CRPD), adopted in 2006 and ratified by Indonesia through Law Number 19 of 2011 (Pateisky, 2021; Raub, 2016). The CRPD, particularly through Articles 2 and 27, introduced the obligation of "reasonable accommodation" as a legally enforceable instrument, declaring that the denial of reasonable accommodation constitutes a form of discrimination. This represents a revolutionary departure from traditional anti-discrimination frameworks, which focused solely on the prohibition of differential treatment, by imposing an affirmative duty on employers to adapt working conditions to the needs of disabled employees (Charles, 2022; Huysamen, 2025; Ugwu et al., 2024).

In the Indonesian domestic legal order, the primary legislative response to the CRPD was Law Number 8 of 2016 on Persons with Disabilities, which superseded the outdated Law Number 4 of 1997 (Bantekas, 2023; Widinarsih, 2017, 2018). The 2016 Law marked a significant normative advance: it mandated that employers in the private sector allocate at least one percent of their total workforce to persons with disabilities, and further obligated employers to provide reasonable accommodation to enable disabled persons to participate in employment on an equal basis with others. Read in conjunction with Article 5 of Law Number 13 of 2003 on Manpower, which guarantees equal employment opportunities without discrimination, the regulatory framework appears, on its face, to be comprehensive. Indonesia has also adopted Government Regulation Number 70 of 2019 on Planning, Implementation, and Monitoring of Respectful Enablement for Persons with Disabilities as a further implementing measure. However, the gap between legislative text and practical reality remains vast and troubling (Leeuw, 2015; Xanthaki, 2019).

Empirical data from the Indonesian Central Bureau of Statistics (BPS) reveals that as of 2023, only approximately 30% of private sector employers complied with the mandatory 1% quota for persons with disabilities. Surveys and field studies consistently indicate that persons with disabilities in Indonesia encounter rampant discrimination in recruitment and selection processes, receive inadequate workplace adjustments, and face barriers to promotion and professional development that are structurally embedded rather than incidental. The concept of "reasonable accommodation" itself remains poorly understood among Indonesian employers, with many viewing any workplace adaptation as an unnecessary financial imposition rather than a legal obligation and an investment in human capital (Anggara, 2025; Blanpain & Hendrickx, 2016). This perception, though factually unfounded as international research demonstrates the majority

of accommodations cost little or nothing has become a self-perpetuating obstacle to inclusion (Naidoo, 2021; Treanor, 2020; Winchester, 2024).

At the international level, the normative content of reasonable accommodation has been substantially clarified through the CRPD Committee's General Comment No. 8 (2022) on the right to work and employment of persons with disabilities. The General Comment elaborates that determining whether an accommodation imposes an "undue burden" or is "disproportionate" must take into account the totality of circumstances, including the financial resources of the employer, the benefits of the accommodation, the availability of government financial support, and the nature of the enterprise. The failure to conduct this individualized, contextual assessment before refusing an accommodation amounts to discrimination per se. This interpretive guidance has yet to be fully transposed into Indonesian law and practice, creating a critical normative deficit.

The concept of reasonable accommodation stands at the intersection of anti-discrimination law, labor law, and human rights, making it a quintessentially cross-disciplinary subject. From a human rights perspective, it operationalizes the principle of substantive equality by recognizing that identical treatment does not always produce equal outcomes, and that targeted positive measures are sometimes necessary to level the playing field. From a labor law perspective, it imposes specific obligations on employers that must be calibrated against the imperatives of business viability and operational efficiency. The challenge, which this research directly confronts, is to formulate objective, legally certain criteria that enable courts, labor inspectors, and employers to determine what constitutes "reasonable" accommodation, and what renders an accommodation an "undue burden" that excuses the employer from its obligation. The economic dimension of reasonable accommodation must also be rigorously examined. A persistent and damaging myth frames the employment of persons with disabilities—and the accommodations they require—as a net cost to employers. Research by the Job Accommodation Network (JAN), analyzing data from over 26,000 employer surveys conducted between 2019 and 2024, found that approximately 49.4% of accommodations cost employers absolutely nothing, with the median one-time cost for those that did involve expenditure being merely USD 300. Employers who provided accommodations reported increased employee productivity, reduced turnover, and improved workplace morale as principal benefits. The economic case for disability inclusion is, therefore, not merely humanitarian but directly aligned with business interests. Yet Indonesia's regulatory framework has not leveraged this evidence to craft incentive structures that make accommodation not only obligatory but also demonstrably beneficial to employers.

The interaction between reasonable accommodation and the reduction of workplace discrimination constitutes the second pillar of this research. Discrimination against persons with disabilities in the workplace manifests in multiple, often subtle forms: exclusion from informal networks, denial of training and development opportunities, subjection to unjustified performance standards, and social isolation.¹² International evidence, including the Deloitte Global Disability Inclusion Work Report (2024), which surveyed 10,000 respondents with disabilities across global workplaces, found that 74% of those who had requested an accommodation had at least one request denied, and that 41% had experienced microaggressions, harassment, or bullying in the preceding

twelve months.¹³ These figures underscore that the failure to provide reasonable accommodation is not a passive omission but an active mechanism of exclusion and marginalization. The transformation of Indonesia's reasonable accommodation policy demands a comprehensive, multi-layered response: the normative clarification of "reasonableness" criteria in implementing regulations; the establishment of enforcement mechanisms with meaningful sanctions; the creation of fiscal incentives and subsidies to offset accommodation costs for small and medium enterprises; and the promotion of a culture of inclusion through public education and employer engagement. This research contributes to that transformation by providing a rigorous legal analysis grounded in comparative and international frameworks, identifying the normative architecture required to render reasonable accommodation a living right rather than a dormant provision.

The study is guided by two principal research questions. First, what objective criteria can be used to determine whether reasonable accommodation for workers with disabilities may be considered appropriate without imposing an undue financial burden on employers? This question seeks to identify measurable and legally certain standards, including proportionality of cost, employer financial capacity, operational feasibility, availability of government support, and the effectiveness of accommodations in enabling employees with disabilities to perform essential job functions. Second, how does the provision of reasonable accommodation influence workplace productivity and contribute to the reduction of discrimination against persons with disabilities? This question examines the relationship between inclusive workplace practices and organizational outcomes, particularly in terms of employee performance, retention, equality, and the creation of a non-discriminatory working environment.

METHOD

This research employed a normative juridical methodology, a mode of legal inquiry in which the law itself as a written, systematic body of rules constitutes both the object and the medium of analysis. The normative juridical approach treats legal norms, principles, and doctrines as the primary subject matter, subjecting them to logical, systematic, and purposive examination in order to identify their prescriptive content, internal coherence, and adequacy in addressing the social problem under investigation. This methodological orientation is appropriate for the present research because the central questions concern the normative content of the reasonable accommodation obligation, its proper legal interpretation, and its relationship to broader anti-discrimination principles, all of which are questions of law rather than questions of empirical fact to be resolved through social science methods.

Within the normative juridical framework, this research adopts three complementary approaches. First, the principles-of-law approach examines the foundational legal principles that underlie and give meaning to the positive rules governing reasonable accommodation and disability non-discrimination. These include the principle of non-discrimination, the principle of substantive equality, the principle of human dignity, and the principle of proportionality. By anchoring the analysis in these principles, the research is able to move beyond the literal text of

provisions and evaluate whether particular interpretations or implementations are consistent with the deeper normative commitments of the Indonesian legal system and international human rights law. Second, the legislative approach involves the systematic examination of all relevant statutory and regulatory instruments governing the rights of persons with disabilities in employment. These include the 1945 Constitution of the Republic of Indonesia; Law Number 19 of 2011 on Ratification of the CRPD; Law Number 8 of 2016 on Persons with Disabilities; Law Number 13 of 2003 on Manpower, as amended by Law Number 11 of 2020 on Job Creation; Government Regulation Number 70 of 2019; and relevant ministerial regulations. International instruments, including the CRPD and its Optional Protocol, ILO Convention No. 159 on Vocational Rehabilitation and Employment (Disabled Persons), and the CRPD Committee's General Comments, are also analyzed as interpretive guides and normative benchmarks against which Indonesian law is measured. Third, the conceptual approach draws upon legal doctrine, scholarly commentary, and interdisciplinary literature to construct and refine the analytical concepts central to the research particularly the concepts of "reasonable accommodation," "undue burden," "substantive equality," and "disability-based discrimination." This approach enables the research to engage with comparative legal frameworks, including those of the United States (Americans with Disabilities Act, 1990), the European Union (Employment Equality Directive 2000/78/EC), and the United Kingdom (Equality Act 2010), as well as with jurisprudence from international human rights treaty bodies.

This research utilizes both primary and secondary legal materials. Primary legal materials (bahan hukum primer) are authoritative, binding sources of law, including the constitutional and statutory instruments identified above, as well as judicial decisions from Indonesian courts and decisions of the CRPD Committee. Secondary legal materials are non-binding but authoritative sources that assist in the interpretation and analysis of primary materials. These include academic journal articles (from SINTA-indexed Indonesian journals and Scopus-indexed international journals), monographs, legal dictionaries, research reports from international organizations (including the ILO, WHO, and OHCHR), and official government documents. A tertiary source legal encyclopedias and law dictionaries is also consulted where definitional clarity is required.

The research proceeds through the collection, classification, and systematic analysis of legal materials, using descriptive-analytical and prescriptive methods. The descriptive-analytical method is used to identify and explain the existing normative framework, while the prescriptive method is employed to recommend what the law ought to be, drawing on legal principles and comparative analysis.

RESULTS AND DISCUSSION

Objective Criteria for Determining "Reasonable Accommodation" for Workers with Disabilities Without Constituting an Undue Financial Burden on the Employer

The concept of reasonable accommodation, as enshrined in Article 2 of the CRPD, refers to "necessary and appropriate modification and adjustments not imposing a disproportionate or undue burden, where needed in a particular case, to ensure to persons with disabilities the enjoyment or

exercise on an equal basis with others of all human rights and fundamental freedoms.” This definition, despite its apparent clarity, contains an inherent and deliberate tension: the accommodation must be “necessary and appropriate,” yet simultaneously must “not impose a disproportionate or undue burden.” The resolution of this tension in any concrete case requires the application of objective criteria that are legally certain, contextually sensitive, and capable of principled application by employers, adjudicators, and regulatory authorities. The development of such criteria constitutes the central normative task for Indonesian law in this domain, given that Law Number 8 of 2016 uses the phrase “reasonable accommodation” without providing detailed criteria for its assessment.

The first objective criterion for determining reasonableness is the nature and cost of the accommodation relative to the overall size and financial resources of the enterprise. International legal frameworks and comparative jurisprudence consistently hold that what is reasonable for a large multinational corporation may be unreasonable for a micro-enterprise, and vice versa. The European Union’s Employment Equality Directive (2000/78/EC) and its implementing jurisprudence from the Court of Justice of the European Union (CJEU) have established that the financial capacity of the employer is a central though not exclusive element of the undue burden analysis. A proportionality assessment must compare the actual or estimated cost of the accommodation against the employer’s total financial resources, including turnover, profit margins, and access to external funding. This proportionality principle, drawn from both European law and general administrative law principles recognized in Indonesia, prevents the accommodation obligation from operating as an unconditional tax on employers while ensuring that well-resourced enterprises cannot evade their obligations by invoking the bare fact of cost.

The second criterion is the availability and accessibility of external financial assistance or subsidies. A significant factor in mitigating the financial impact of reasonable accommodation on employers particularly small and medium enterprises (SMEs) is the availability of government grants, tax incentives, vocational rehabilitation subsidies, and disability employment programs. The CRPD Committee’s General Comment No. 8 expressly identifies the availability of such financial support as relevant to the undue burden analysis, holding that where the State provides adequate fiscal support, an employer’s claim of disproportionate burden is substantially weakened. In the Indonesian context, Government Regulation Number 60 of 2020 on Companies as well as provisions of the Job Creation Law (Law Number 11 of 2020) include incentive mechanisms for employment of persons with disabilities, including tax deductions of 200% of remuneration paid to disabled employees. However, the operational effectiveness and uptake of these incentives remain inadequate, and implementing regulations must be strengthened to ensure employers can readily access fiscal support when accommodating disabled workers.

The third criterion concerns the effectiveness of the proposed accommodation in enabling the disabled worker to perform the essential functions of the job. Reasonableness is not measured solely by cost; the accommodation must also be capable of achieving its purpose, namely enabling the worker to contribute productively to the organization. An accommodation that is either ineffective or that fundamentally alters the nature of the position cannot be considered

“appropriate” within the meaning of the CRPD, and may be declined. The US Supreme Court, in *US Airways, Inc. v. Barnett* (2002), articulated a related principle: an accommodation that violates an otherwise neutral system such as a seniority system may be unreasonable even if it is not financially costly. The essential functions analysis, which originates in the Americans with Disabilities Act (ADA) framework, requires a careful, individualized examination of what the job actually entails distinct from marginal or incidental tasks and an assessment of whether the proposed accommodation enables their performance. Indonesian law does not yet incorporate this granular analytical framework, and its adoption through implementing regulations or ministerial guidance would significantly improve legal clarity.

The fourth criterion is the degree of disruption to the operational environment. Beyond purely financial costs, an accommodation may impose burdens through its operational impact: disruption to other employees’ work, interference with established systems and workflows, or creation of safety risks. The CRPD Committee’s formulation of “undue burden” encompasses not only financial costs but also efforts that are “unduly costly, difficult, extensive, substantial, or disruptive, in light of the totality of the circumstances.” This multi-dimensional conception of burden prevents employers from being required to fundamentally restructure their operations, while still holding them to a demanding standard of good-faith effort. It is essential that Indonesian regulatory frameworks adopt this holistic conception, departing from a purely financial reading of “burden” that omits the organizational dimension.

The fifth criterion is the interactive process obligation the procedural requirement that the employer engage in a good-faith dialogue with the disabled worker to identify appropriate accommodations before concluding that none is feasible or that all available options impose undue burdens. This interactive process, recognized by the ADA regulations and given jurisprudential content by the US Circuit Courts of Appeals, is a procedural safeguard that prevents employers from making unilateral, uninformed determinations about what is or is not possible. Research by Karjalainen and Ylhäinen (2021) demonstrates that the absence of a legally mandated interactive process is a significant driver of accommodation denials and consequent discrimination claims, as employers frequently reject requests without exploring alternatives or lower-cost options. Indonesian law is silent on this procedural dimension; its incorporation would substantially improve both compliance rates and the quality of accommodation decisions.

The sixth criterion addresses the temporal dimension of the accommodation whether it is intended as a permanent modification or a temporary adjustment. Accommodations required for short-term conditions (such as temporary impairments following surgery or injury) may be assessed differently from permanent structural changes required for long-term or permanent disabilities. The UN Secretariat’s Reasonable Accommodation Guidelines (2023) define “short-term disability” as an impairment not expected to persist beyond twelve months, and suggest that accommodations for such conditions may be evaluated more flexibly, as their duration and therefore their cumulative cost is inherently limited. This temporal distinction should inform Indonesian implementing regulations, enabling differentiated accommodation frameworks that are proportionate to the nature and expected duration of the impairment.

The seventh criterion concerns the proportionate burden-sharing between the state and the employer. The obligation to provide reasonable accommodation is not exclusively one imposed on private employers; it also carries correlative state obligations under the CRPD to create enabling environments in which employers can fulfill their duties without bearing unsustainable costs. States parties are required to take legislative, administrative, and other measures to ensure the provision of reasonable accommodation, including the establishment of accessible public infrastructure, the provision of assistive technologies, and the funding of vocational rehabilitation services. In Indonesia, the relatively underdeveloped state infrastructure for disability employment support places a disproportionate burden on employers, particularly in sectors where disabled workers are most likely to seek employment. Addressing this structural state obligation is a prerequisite for a realistic and equitable reasonable accommodation regime.

The eighth criterion directly relevant to the Indonesian context is the sector and scale of the enterprise. Indonesia's economy is dominated by micro, small, and medium enterprises (MSMEs), which collectively account for the vast majority of employment but have far more limited financial and technical resources than large corporations. A reasonable accommodation standard calibrated exclusively to the capabilities of large employers would impose unjust burdens on MSMEs, while a standard calibrated to MSMEs would permit large employers to evade their full obligations. The EU's proportionality framework, which explicitly considers the "size of the undertaking" as a relevant factor, offers a useful model. Indonesian implementing regulations should establish a tiered accommodation framework that varies the content and rigor of the obligation according to enterprise size, with the heaviest obligations falling on large enterprises and state-owned companies.

The ninth criterion is the cumulative effect of multiple accommodations. Where an employer provides accommodations for several disabled workers simultaneously, the aggregate cost may be more significant than any individual accommodation. International frameworks generally assess the reasonableness of each accommodation individually, but some jurisdictions including Canada recognize that cumulative financial impact is relevant to the undue hardship analysis. Indonesian law should address this issue explicitly to prevent either unjust enrichment of employers who use cumulative cost as a pretext, or unjust imposition on employers who genuinely face compound financial pressure.

The tenth and final criterion, synthesizing the above, is the requirement for individualized, documented, and reviewable assessments. The determination of whether any given accommodation is "reasonable" must be made on a case-by-case basis, taking into account all the contextual factors identified above. It must be documented both to create an evidentiary record and to ensure transparency and accountability and it must be subject to review by an independent administrative authority or court. The absence of a specialized administrative mechanism for resolving accommodation disputes in Indonesia is a major enforcement gap. Comparative experience from the UK's Employment Tribunal system and Australia's Australian Human Rights Commission demonstrates that accessible, affordable, and expeditious dispute resolution mechanisms are essential for rendering accommodation rights effective rather than theoretical.

The Influence of Reasonable Accommodation on Productivity and the Reduction of Workplace Discrimination

The relationship between the provision of reasonable accommodation and measurable improvements in workplace productivity and the reduction of discriminatory practices is one of the most important and empirically well-supported propositions in disability employment research. Despite the persistence of employer misconceptions that frame accommodation as a cost center, the scholarly and practice-based evidence consistently demonstrates a robust positive correlation between accommodation provision and a range of favorable outcomes for both the individual worker and the employing organization. Understanding this relationship is critical not only for designing effective legal incentives but also for changing the organizational culture that enables disability discrimination to persist.

The foundational empirical evidence comes from the Job Accommodation Network (JAN), which has conducted longitudinal employer surveys covering over 26,000 participants between 2019 and 2024. JAN's findings, published in its annual cost-benefit survey, reveal that approximately 49.4% of accommodations implemented for disabled employees involved no cost whatsoever to the employer. A further 43.3% involved only a one-time cost, with a median expenditure of just USD 300. These findings systematically dismantle the widespread employer assumption that disability accommodation is a prohibitively expensive undertaking. The data indicates, instead, that accommodations are predominantly low-cost interventions scheduling adjustments, remote work options, ergonomic equipment, reassignment of marginal duties whose financial impact is minimal relative to the benefits they generate. This evidence has powerful implications for Indonesian regulatory policy, which has not yet effectively communicated this empirical reality to the employer community.

On the productivity side, JAN surveys consistently find that employers who provide accommodations report significant benefits: increased employee productivity, retention of valuable workers, improved morale among both disabled and non-disabled employees, and reduction of workers' compensation and retraining costs. Solovieva et al., as cited in a 2023 peer-reviewed study published in PLOS ONE, found that 71% of employers reported increased productivity following the provision of accommodations, and 30% reported improvements in overall company productivity as a result. These figures suggest that the relationship between accommodation and productivity is not merely correlational but likely causal, as the removal of barriers enables disabled workers to contribute more fully and effectively to organizational goals. The economic argument for disability inclusion is thus substantially grounded in microeconomic efficiency, not merely in normative commitment.

The relationship between accommodation and productivity must also be understood at the sectoral and macroeconomic levels. The Canadian Council on Rehabilitation and Work (CCRW), in its 2024 Trends Report, estimated that closing the employment gap for persons with disabilities in Canada could create 450,000 new jobs by 2030 and add CAD 50 billion to GDP. Scotiabank economists estimated that fully leveraging the untapped potential of workers with disabilities through appropriate accommodations and elimination of wage discrimination could yield CAD 60

billion in income effects to the Canadian economy. While these figures are Canada-specific, the underlying economic logic applies with equal force to Indonesia, where the exclusion of approximately 22.97 million persons with disabilities (BPS, 2020) from full labor market participation represents an enormous misallocation of human capital. A legal and policy framework that effectively mandates and supports accommodation could thus generate macroeconomic benefits that dwarf the costs of compliance.

The link between reasonable accommodation and the reduction of workplace discrimination operates through multiple mechanisms. The most direct mechanism is legal: the CRPD, as interpreted by its Committee, defines the denial of reasonable accommodation itself as a form of discrimination, meaning that the provision of accommodation is by definition a reduction in one species of discriminatory conduct. But the relationship also operates through more diffuse channels. The provision of accommodation signals to all employees disabled and non-disabled alike that the organization values diversity and is committed to equitable treatment. This signal has documented effects on organizational culture: studies in organizational psychology indicate that employees in more inclusive workplaces report higher levels of trust in management, lower levels of perceived discrimination, and greater willingness to disclose disabilities and request accommodations, creating a virtuous cycle of inclusion.

The Deloitte Global Disability Inclusion Work 2024 report, surveying 10,000 respondents with disabilities across global workplaces, provides sobering data on the current state of accommodation and discrimination. The report found that 74% of those who had requested a workplace accommodation had at least one request denied, and that 41% had experienced micro aggressions, harassment, or bullying in the workplace in the preceding twelve months. These figures confirm that inadequate accommodation is strongly associated with elevated levels of discriminatory conduct, as the failure to accommodate sends an organizational signal that disabled employees are less valued and less entitled to dignified treatment. Conversely, systematic accommodation programs are associated with lower rates of discrimination complaints and higher rates of employee engagement among workers with disabilities.

A systematic review of disability discrimination in hiring, covering 69 experimental research studies published between 1972 and 2025 and published in the *Journal of Vocational Behavior* (2025), documented consistent callback rate differentials disfavoring applicants with disabilities. The review noted significant variability in discrimination levels across types of impairment, occupational category, and national legal context. Crucially, jurisdictions with stronger legal frameworks mandating reasonable accommodation including procedural requirements such as the interactive process demonstrated more modest discrimination differentials, suggesting that robust accommodation law has a measurable deterrent effect on discriminatory hiring decisions. This comparative finding strongly supports the case for enhancing the normative specificity and enforcement of Indonesia's accommodation mandate.

The psychosocial dimensions of the accommodation-discrimination relationship also merit careful legal attention. Research by Dong et al. (2022), published in the journal *Work*, examined how stigma and fear of discrimination among workers with mental disabilities suppressed

accommodation requests, creating a vicious cycle in which the absence of accommodation perpetuated functional limitations, which in turn reinforced discriminatory perceptions of incompetence. This research demonstrates that the formal legal right to accommodation is insufficient unless accompanied by anti-stigma interventions, confidentiality protections, and accessible request mechanisms that minimize the social risk of disclosure. Indonesian law currently lacks provisions addressing the stigma-related barriers to accommodation requests, and this gap is a significant obstacle to the law's effectiveness. The interaction between accommodation provision and employee retention constitutes another critical dimension of the productivity-discrimination relationship. High turnover among workers with disabilities imposes substantial costs on employers, including recruitment, selection, and training expenses, as well as the loss of institutional knowledge. Research consistently shows that workers who receive needed accommodations are significantly more likely to remain employed with the same organization, to report higher job satisfaction, and to exhibit lower absenteeism rates. From a legal standpoint, this evidence supports the argument that employers who invest in accommodation are, in fact, making economically rational decisions, and that the reasonable accommodation mandate is aligned with rather than contrary to the legitimate interests of the enterprise. Indonesian employment policy should leverage this evidence in its communications with the employer community, framing accommodation not as a burden but as a retention strategy.

The role of flexible working arrangements as a form of reasonable accommodation deserves particular attention in the post-pandemic context. The COVID-19 pandemic dramatically accelerated the normalization of remote work, flexible hours, and digital work tools, many of which are forms of accommodation that persons with disabilities have long requested. A 2022 Bureau of Labor Statistics report, cited in peer-reviewed disability studies literature, found that workers with disabilities were more likely than those without disabilities to have flexible work schedules, suggesting that the mainstream adoption of flexibility has begun to close the accommodation gap in this specific domain. Indonesian labor law, as modified by the Job Creation Law (Law Number 11 of 2020), has expanded provisions for flexible work arrangements in certain contexts. The deliberate repurposing of these provisions as accommodation mechanisms for disabled workers would represent a low-cost, high-impact legal transformation that exploits existing regulatory infrastructure.

The influence of accommodation on the broader workplace ecosystem beyond the direct employer-employee dyad also contributes to discrimination reduction. When organizations implement universal design principles and systematically accommodate disabled workers, they often generate improvements in workplace infrastructure and practices that benefit all employees. Accessible physical environments, adjustable workstations, captioned communications, and flexible scheduling benefit elderly workers, pregnant employees, workers with temporary injuries, and workers with family care responsibilities, among others. This "business case" dimension of universal design and accommodation policy has been increasingly recognized in the literature and in the guidelines of international organizations, including the ILO's Global Business and Disability Network. Integrating universal design principles into Indonesian building and workplace standards

would reduce the marginal cost of individual accommodations by building accessibility into the default design of workplaces. The role of labor inspectors and enforcement authorities in ensuring the provision of reasonable accommodation is critical to translating legal obligations into practice. Indonesia's labor inspection system, governed by Law Number 13 of 2003 and its implementing regulations, has the authority to monitor compliance with employment standards, including non-discrimination obligations. However, inspection capacity for disability-specific compliance including the assessment of whether reasonable accommodation has been provided is severely limited, both in terms of inspector training and in terms of the legal tools available for graduated enforcement. The introduction of specific protocols for accommodation compliance inspection, modeled on approaches adopted by jurisdictions such as Germany's Federal Employment Agency, would significantly strengthen the enforcement architecture. The relationship between reasonable accommodation and discrimination reduction is also mediated by the inclusion of persons with disabilities in the design and governance of accommodation policies. Research in participatory human rights methodology underscores that policies designed with the meaningful participation of affected rights-holders are more likely to be effective, responsive, and legitimate. Indonesian Law Number 8 of 2016 includes provisions for the participation of persons with disabilities in policymaking, but these provisions have not been effectively operationalized in the context of employment accommodation policy. Establishing employer-employee accommodation committees including disabled worker representatives within organizations that meet a minimum employment threshold would institutionalize this participatory principle at the enterprise level and generate accommodation solutions that are more closely tailored to actual needs.

Finally, the normative relationship between reasonable accommodation and the broader framework of substantive equality demands jurisprudential clarity from Indonesian courts. The Constitutional Court of Indonesia and the Supreme Court have yet to develop a robust body of jurisprudence on the specific content of the reasonable accommodation obligation in employment. Drawing on the Indonesian courts' prior recognition of substantive equality in other contexts, and guided by the CRPD Committee's General Comments, Indonesian courts should interpret the accommodation obligation broadly and purposively, in a manner consistent with the human rights aspirations of both the 1945 Constitution and the CRPD. Such jurisprudential development would provide authoritative guidance to lower courts, labor tribunals, and administrative bodies, and would signal to employers that the accommodation obligation is judicially enforceable and that non-compliance carries genuine legal risk.

CONCLUSION

This research has demonstrated that the transformation of Indonesia's reasonable accommodation policy is both legally mandated and practically urgent. On the first research question, this study concludes that the determination of whether an accommodation constitutes an "undue burden" must be anchored in a set of objective, multi-dimensional criteria: the proportionality of cost to the employer's financial capacity; the availability of state financial

assistance and fiscal incentives; the effectiveness of the accommodation in enabling the performance of essential job functions; the degree of operational disruption; the employer's obligation to engage in an interactive, good-faith dialogue with the disabled worker; the temporal scope of the impairment; the scale of the enterprise; and the cumulative impact of multiple accommodations. These criteria, drawn from the CRPD, comparative law, and international jurisprudence, must be incorporated into Indonesian implementing regulations with sufficient specificity to guide employers, labor inspectors, and adjudicators. The current normative gap in which Law Number 8 of 2016 mandates accommodation without providing operational guidance on its content or limits is a fundamental obstacle to compliance and enforcement. The state must also fulfill its correlative obligations by strengthening fiscal incentive mechanisms, expanding vocational rehabilitation infrastructure, and developing accessible dispute resolution pathways. On the second research question, this research conclusively establishes that the provision of reasonable accommodation has a robust, evidence-based positive impact on both workplace productivity and the reduction of discrimination. The empirical evidence, drawn from large-scale employer surveys, longitudinal studies, and systematic reviews of experimental research, converges on the finding that accommodation is predominantly low-cost and broadly beneficial to the individual worker, to the employer, and to the wider economy. The legal conclusion that follows is equally important: the failure to provide reasonable accommodation is not merely a violation of anti-discrimination law; it is also an economically irrational decision that harms the employing organization. Indonesian law must, therefore, pursue a dual strategy using the normative force of anti-discrimination law to compel compliance while simultaneously communicating the affirmative business case for accommodation to change the organizational culture that enables discrimination to persist. The realization of Indonesia's constitutional commitment to equal dignity for all persons including persons with disabilities depends on the transformation of reasonable accommodation from a formally enacted but practically dormant obligation into a living, enforceable, and culturally embedded right.

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