

# Corporate Social Responsibility For Disability Employment Protection In Indonesia

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## **Abstract**

*The fulfillment of the right to work for persons with disabilities remains a significant legal issue in Indonesia despite the existence of regulatory frameworks guaranteeing equal employment opportunities. From a disability rights perspective, the right to work constitutes a fundamental component of human dignity and equality. However, the implementation of such rights remains limited due to structural barriers, discrimination, and weak enforcement of legal obligations. This study adopts a human rights-based approach to analyze the role of Corporate Social Responsibility (CSR) in supporting disability employment rights and strengthening inclusive legal protection. The research aims to examine the legal regulation of CSR obligations and to assess their potential integration into disability-inclusive employment policies in Indonesia. This research uses normative legal methods with statutory and conceptual approaches. The findings indicate that although Indonesia has established a relatively comprehensive legal framework, there is a lack of explicit integration between CSR obligations and disability employment protection. This reflects a gap in inclusive legal protection mechanisms. Therefore, this study highlights the need to reposition CSR as a binding legal responsibility aligned with human rights principles, in order to strengthen inclusive employment systems for persons with disabilities.*

**Keywords:** Corporate Social Responsibility; Disability Employment; Human Rights; Inclusive Labor Policy.

## **A. INTRODUCTION**

The fulfillment of the right to work constitutes a fundamental aspect of human rights protection recognized in both national and international legal systems. The right to work is not only related to economic needs, but also to human dignity, social participation, and

equality. In the context of international law, the right to work has been recognized in various human rights instruments, particularly the International Covenant on Economic, Social and Cultural Rights (ICESCR), which affirms that everyone has the right to freely choose and obtain decent work without discrimination. (Degener, 2016; Fredman, 2008; Nations, 2006). The principle of non-discrimination ensures that every individual, including persons with disabilities, has equal access to employment opportunities.

In the national legal context, the right to work is guaranteed under Article 27 paragraph (2) of the 1945 Constitution of the Republic of Indonesia, which states that every citizen has the right to work and to a decent living. Provisions constitutional This confirm state obligation to ensure existence chance fair and equal work for all over citizens without discrimination. Strengthening to protection right persons with disabilities Then realized through Constitution Number 8 of 2016 concerning Person with disabilities Disabilities that are special arrange various right person with disabilities disabilities, including right For get equal employment and opportunity in the world of work (Degener, 2016; Nurhayati et al., 2025). Constitution the is form state commitment in realize principle equality and inclusivity for group disability in various sector life, including sector employment.

Article 53 of Law Number 8 of 2016 introduces an affirmative policy requiring public institutions to employ at least 2% persons with disabilities and private companies at least 1%. Meanwhile that, the Private Company required employ at least 1% of people with disabilities disability of the total number of workers owned. From a human rights-based approach, the fulfillment of the right to work requires not only legal recognition but also effective implementation to ensure substantive equality for persons with disabilities. Provisions This show that national law not only provides normative recognition to right Work person with disabilities disabilities, but also creates mechanism affirmative For increase participation they

in the formal labor market (Mizunoya, Suguru Mitra, 2013; Mursalim & Haq, 2022). Policy affirmative that is basically is state efforts to reduce social gap that during This experienced by people with disabilities disability in get access to work.

Despite these legal provisions, persons with disabilities still face significant barriers in accessing employment opportunities due to discrimination, limited accessibility, and social stigma. Various international reports indicate that the labor force participation rate of persons with disabilities remains significantly lower than that of non-disabled individuals due to structural barriers such as discrimination, lack of accessibility, and social stigma (Banks & Polack, 2020). Similar conditions also occurs in Indonesia, where various study show that implementation policy employment inclusive Still face various obstacles, such as low compliance company to obligation quota power Work disability, limitation facility accessible work, as well as lack of understanding company about importance inclusion disability in the world of work.

The gap between legal norms and practices in the field the show that fulfillment right to work for persons with disabilities no only depending on regulations employment, but also requires involvement active from business sector. In perspective law company, one of the instruments that can used For push involvement company in fulfillment rights social public is the concept of Corporate Social Responsibility (CSR). Corporate Social Responsibility (CSR) is a concept that emphasizes that companies are not only profit-oriented but also responsible for social and environmental impacts (Andrew Crane, Dirk Matten, Sarah Glozer, 2019; Carroll & Brown, 2010). In the context Indonesian law, CSR obligations are regulated in Constitution Number 40 of 2007 concerning Limited Liability Companies which requires companies operating in the field or related with source power natural for carry out social and environmental responsibility.

In development law modern business, the concept of CSR is not Again viewed just as activity philanthropy company, but rather as part from not quite enough answer law and ethics company to community. CSR even develop be one of instrument important in push company For contribute to development sustainable social, including in empowerment group prone to like persons with disabilities (Jamali & Karam, 2018; Samuel O Idowu, Liangrong Zu, 2013). CSR programs that are oriented towards inclusion social can realized in various form activities, such as training skills Work for persons with disabilities, provision facility accessible work, up to creation chance inclusive work in environment company.

A number of study previously has discuss issue about protection law to persons with disabilities as well as implementation policy employment inclusive. Research conducted by Suharto (2020) shows that although framework law about protection right persons with disabilities has develop in a way significant, implementation policy employment inclusiveness in Indonesia is still face various structural obstacles. Another study conducted by Setiawan (2023) confirmed that low level participation work persons with disabilities influenced by various factors, including limitations access to education and training work, and low commitment company in create environment inclusive work. In addition, research about practice not quite enough answer social company show that the CSR program is oriented towards empowerment public can give impact positive to improvement welfare group vulnerable, including persons with disabilities (Jamali & Karam, 2018; Pratiwi & Rahmi, 2023). However, most previous studies focus on social and policy aspects rather than examining CSR as a legal obligation in fulfilling disability employment rights. There is still limited research that analyzes CSR within a human rights-based approach and inclusive legal protection framework. Therefore, this study offers a conceptual novelty by developing an integrated legal framework that positions Corporate Social Responsibility (CSR) not merely as a voluntary corporate commitment, but as a binding legal instrument in supporting

disability-inclusive employment. This study formulates a CSR-based inclusive employment legal model that explicitly links corporate obligations with the fulfillment of the right to work for persons with disabilities. This model integrates three key elements, namely legal obligations, enforcement mechanisms, and incentive-based approaches to enhance corporate compliance. By combining these elements, this study provides a more comprehensive approach to bridging the gap between normative regulation and practical implementation.

Although various studies have given an important contribution in understanding the protection of the rights of persons with disabilities and corporate CSR practices, in part, big studies still focus on social and public policy aspects in empowering persons with disabilities. Studies that are special analyze the connection between the obligation of *Corporate Social Responsibility* company with the fulfillment of the right to work for persons with disabilities from a legal perspective are still relatively limited. Therefore, there is a research gap that shows the need to carry out more research about how CSR as a legal obligation of a company can be integrated in the effort to fulfill the right to work for persons with disabilities (Bagus Oktavian Abrianto, 2025; Cagliostro & Carafa, 2018). Based on the background above, the problem formulations in this study are: (1) How is the legal regulation of Corporate Social Responsibility in fulfilling the right to work for persons with disabilities in Indonesia? (2) How can Corporate Social Responsibility function as a legal instrument in strengthening inclusive employment for persons with disabilities?. Based on the description said, this research aims to analyze the legal arrangement about the obligation of Corporate Social Responsibility in fulfilling the right to work for persons with disabilities in Indonesia and examine how the obligation can play a role as a legal instrument in realizing inclusive work for persons with disabilities.

## **B. RESEARCH METHODE**

This study uses a normative legal research method that focuses on the analysis of legal norms regulating corporate social responsibility as well as the protection of the right to work

for persons with disabilities.(Dr. Johnny Ibrahim, S.H., 2013; Marzuki, 2017) The legal materials used consist of primary legal materials in the form of statutory regulations, particularly Law Number 8 of 2016 concerning Persons with Disabilities and Law Number 40 of 2007 concerning Limited Liability Companies, as well as secondary legal materials in the form of books, scientific journals, and relevant research reports. The research approaches used include the statute approach, conceptual approach, legal theory approach, and philosophical approach to analyze the concept of corporate social responsibility in relation to the fulfillment of the right to work for persons with disabilities in Indonesia.(Dr. Johnny Ibrahim, S.H., 2013) The legal theory approach is used to examine the development of legal concepts related to corporate responsibility and human rights, while the philosophical approach is employed to analyze the normative foundations of justice, equality, and non-discrimination in disability employment. Legal material collection was conducted through library research. Furthermore, legal materials were analyzed qualitatively using descriptive and prescriptive analytical methods in order to produce comprehensive legal arguments regarding the role of corporate social responsibility in fulfilling the right to work for persons with disabilities.

## **C. RESULTS AND DISCUSSION**

### **1. Arrangement Law Concerning Corporate Social Responsibility Obligations in Fulfilling the Right to Employment for Persons with Disabilities**

Fulfillment of the right to work for persons with disabilities in the Indonesian legal system is an integral part of the protection of human rights guaranteed in the constitution. The provisions of Article 27 paragraph (2) of the 1945 Constitution of the Republic of Indonesia affirm that every citizen has the right to work and a decent living for humanity. This constitutional norm implies that the state has an obligation to create an employment system that provides equal opportunities for all citizens without discrimination. In this

case, the state does not only act as a regulator, but also as a guarantor of social justice in the employment sector. The perspective of human rights law views that the right to work is not only an economic right. This right also functions as a means to guarantee human dignity, social participation, and individual independence in community life. Therefore, the fulfillment of the right to work for persons with disabilities must be placed as part of the state's constitutional obligations (Degener, 2016; Fredman, 2008).

Law of rights basic man international confess that right to work for persons with disabilities is part from right economic, social and cultural aspects that must be fulfilled by the state. Instrument law international like *The International Covenant on Economic, Social and Cultural Rights* (ICESCR) confirms that every individual own right For get chance free work from discrimination. The principle of non- discrimination the valid in a way *universal* and inclusive all over group public without except. *Convention on the Rights of Persons with Disabilities* (CRPD) later strengthen principle the with emphasize importance deletion structural obstacles in the world of work. Country via policy public must ensure that persons with disabilities get equal access in the recruitment process, development career , as well as environment safe work . In practice, many countries still do face challenge in implement principle the in a way effective. With Thus, the fulfillment right Work for persons with disabilities no only is moral obligation, but also an obligation the law that must be realized through inclusive policies (Degener, 2016; Nations, 2006; Stein, 2009).

System law Indonesian national strengthening protection to right persons with disabilities through Constitution Number 8 of 2016 concerning persons with disabilities. Law the confirm that persons with disabilities own equal rights with other citizens in various field life, including in field employment. The state through regulations This change paradigm protection disability from approach based twelve pity become approach

based rights. Approach based right put persons with disabilities as subject the law that has rights that must be protected. Principle the in line with provision in the CRPD which emphasizes equality and non- discrimination. In practice, changes paradigm This Not yet fully followed by changes culture work in the business sector. Therefore that, although in a way normative has happen development, implementation in the field Still need strengthening (Alika et al., 2025).

Normative regulations regarding the employment rights of persons with disabilities are specifically stipulated in Articles 5, 11, and 53 of Law Number 8 of 2016. These provisions affirm that persons with disabilities have the right to obtain employment without discrimination in both the public and private sectors. The state, through affirmative action policies, requires government agencies and state-owned enterprises to employ a minimum of 2% of persons with disabilities. Private companies are also required to employ at least 1% of the total workforce with disabilities. This affirmative action policy aims to reduce the gap in employment opportunities that has arisen due to structural barriers. These barriers include discrimination in recruitment and limited access to education and job training. Thus, affirmative action policies constitute a form of legal intervention oriented towards substantive justice (Mursalim & Haq, 2022; Nurhayati et al., 2025).

Affirmative action policies in the form of disability labor quotas are a legal instrument widely implemented in various countries. These policies are based on the assumption that people with disabilities face structural barriers in the labor market. Through these policies, countries strive to create substantive equality of opportunity. In the context of modern labor law, affirmative action policies serve not only to protect vulnerable groups but also as a strategy to increase diversity in the workplace. Research shows that workforce diversity can improve organizational performance through various perspectives. However,

the effectiveness of affirmative action policies depends heavily on adequate implementation and oversight (Mizunoya, Suguru Mitra, 2013).

The implementation of inclusive employment policies in Indonesia reveals a significant gap between legal norms and practical reality. Although Law Number 8 of 2016 has established a mandatory quota system for employing persons with disabilities, its enforcement remains weak. Many companies fail to comply with these provisions due to the absence of effective monitoring mechanisms and the lack of strict and progressive sanctions. In addition, structural challenges such as social stigma, limited workplace accessibility, and low institutional preparedness further hinder implementation. As a result, these legal norms often function merely as symbolic regulations rather than binding rules, reflecting a clear gap between *das sollen* and *das sein* in the Indonesian legal system (Nurhayati et al., 2025; Prasetio, 2024).

The perspective of legal effectiveness theory shows that the weak implementation of disability employment policies indicates a failure in the enforcement element of the legal system. According to this theory, the effectiveness of law is determined not only by the existence of legal norms, but also by the presence of enforcement mechanisms, institutional support, and legal culture within society. In the Indonesian context, the absence of strict sanctions and weak supervision mechanisms has reduced the binding force of disability employment regulations. As a result, companies tend to perceive these obligations as non-mandatory or merely administrative. Therefore, the gap between *das sollen* and *das sein* reflects a structural weakness in the legal system, particularly in the enforcement dimension.

The private sector plays a crucial role in supporting the fulfillment of the employment rights of persons with disabilities through the concept of Corporate Social Responsibility . CSR emphasizes that companies have a social responsibility to society. Companies are

accountable not only to shareholders but also to other stakeholders. *Stakeholder theory* explains that a company's success depends on its ability to manage the interests of various parties. In practice, CSR can be an instrument to promote social inclusion in the workplace. However, CSR implementation often remains a formality. Therefore, a more substantive approach is needed in implementing CSR (Carroll & Brown, 2010; In & Policies, 2022; Sunaryo<sup>1</sup>, Kasmawati<sup>2</sup>, 2023).

Corporate Social Responsibility in academic literature is also viewed as part of a sustainable development approach that emphasizes a balance between economic, social, and environmental interests. This concept has evolved with increasing global awareness of the importance of corporate responsibility in maintaining sustainable development. CSR is no longer understood solely as a corporate philanthropic activity, but as part of a business strategy oriented towards long-term sustainability. In the context of inclusive employment, the implementation of CSR can be an effective mechanism to encourage companies to be more active in creating employment opportunities for vulnerable groups, including people with disabilities. This aligns with Porter and Kramer's view that companies can create shared value *by* integrating social interests into their business strategies (Jamali & Karam, 2018; Kramer, 2011; Samuel O Idowu, Liangrong Zu, 2013; Santoso & Raharjo, 2022).

Corporate Social Responsibility (CSR) reflects the responsibility of companies to contribute to social welfare beyond their economic objectives. In modern legal and business perspectives, CSR is no longer understood merely as philanthropic activity, but as a strategic approach that integrates economic, social, and environmental interests. This concept is closely related to sustainable development and emphasizes the importance of corporate involvement in addressing social issues, including employment inclusion. In the context of disability rights, CSR can serve as an important instrument to promote equal employment opportunities and inclusive workplace practices. Thus, CSR plays a strategic

role in bridging business interests with broader social responsibilities (Andrew Crane, Dirk Matten, Sarah Glozer, 2019; Jamali & Karam, 2018; Santoso & Raharjo, 2022).

A legal perspective emphasizes that Corporate Social Responsibility should not be interpreted merely as a voluntary ethical commitment, but as a legal obligation closely related to the protection of human rights. In the framework of business and human rights, corporations are recognized as duty-bearers that have responsibilities to respect, protect, and fulfill human rights within their operational activities. However, in Indonesia, CSR is still regulated in a limited and sectoral manner, which weakens its normative binding power. This condition indicates that CSR has not yet been fully transformed into a rights-based legal obligation. Therefore, a legal reconstruction is necessary to reposition CSR as an integral part of the legal framework for protecting the rights of persons with disabilities.

The implementation of Corporate Social Responsibility (CSR) in Indonesia remains limited and fragmented. Existing regulations tend to be sectoral and do not comprehensively integrate CSR obligations with the protection of the rights of persons with disabilities. As a result, CSR practices often depend on voluntary corporate initiatives rather than binding legal obligations. This condition weakens the effectiveness of CSR as an instrument for promoting inclusive employment. Therefore, a more integrated and binding regulatory framework is required to ensure that CSR contributes substantively to the fulfillment of the right to work for persons with disabilities (Bagus Oktafian Abrianto, 2025; Pratiwi & Rahmi, 2023; Tresna et al., 2023).

The perspective of regulatory theory explains that the fragmentation of CSR regulations in Indonesia reflects a lack of coherence and integration within the legal system. Legal norms that are not systematically structured tend to create uncertainty and weaken compliance among regulated entities. Furthermore, the absence of explicit linkage between CSR obligations and disability employment policies results in normative

inconsistency. This inconsistency undermines the function of law as an instrument of social engineering. Therefore, strengthening regulatory integration is essential to ensure that CSR can operate effectively as a legal mechanism in promoting inclusive employment.

Corporate responsibility for fulfilling the right to work for persons with disabilities should not be viewed solely as a state obligation. In the contemporary human rights framework, corporations are also recognized as key actors that have a responsibility to respect and support the realization of human rights. However, CSR regulations under Indonesian Company Law remain limited in scope and are primarily focused on companies operating in natural resource sectors. This sectoral approach does not reflect a comprehensive framework that places all corporations as subjects of social responsibility. Therefore, there is a need to reformulate CSR regulations to ensure broader and more inclusive corporate obligations toward vulnerable groups, including persons with disabilities (David Bilchits, 2020; Tresna et al., 2023).

A comparison of international law shows that several countries have developed more integrated policies. Japan and Australia implement quota systems accompanied by incentives and sanctions. European countries such as Germany also implement compensation mechanisms for companies that fail to meet quotas. These policies demonstrate the importance of effective law enforcement mechanisms. Turkey also implements a quota system supported by strong oversight. Furthermore, Turkey integrates CSR into its inclusive employment policy. This experience demonstrates that integrating regulation and CSR can enhance policy effectiveness. Therefore, Indonesia can adopt a similar approach to strengthen its inclusive employment policy.

**Table 1**

**Comparison of CSR and Disability Employment Policies: Indonesia and Turkey**

No	Aspect	Indonesia	Turkey
1.	Legal Basis	Law No. 8 of 2016 concerning Persons with Disabilities; Law No. 40 of 2007 concerning Limited Liability Companies (CSR); Article 27(2) of the 1945 Constitution	Turkish Labour Law No. 4857; Disability employment quota regulations; National labor and social policy framework
2.	Paradigm	Transition toward a human rights-based and inclusive employment approach, but still partially normative	Rights-based and affirmative approach with stronger emphasis on social integration and labor market inclusion
3.	Implementation Model	Disability employment quota (1% private sector, 2% public sector); CSR programs depend on corporate initiative; limited integration between CSR and employment policy	Disability employment quota (3% private sector, 4% public sector); supported by strong enforcement, monitoring systems, and integration with CSR practices
4.	Inclusion of Persons with Disabilities	Not fully implemented; limited accessibility; low compliance; inclusion depends on voluntary CSR initiatives	More structured inclusion; accessible work environments; supported by training, job placement programs, and institutional support
5.	Enforcement Mechanism	Weak supervision; lack of strict sanctions; low compliance among companies	Strong monitoring by labor authorities; administrative fines for non-compliance; structured enforcement system
6.	CSR Integration	CSR remains sectoral and not explicitly linked to disability employment obligations	CSR is more integrated into inclusive employment policies and corporate sustainability strategies
7.	Incentives & Sanctions	Limited incentives; sanctions not effectively implemented	Financial penalties for non-compliance; incentives such as subsidies and support programs for companies
8.	Policy Effectiveness	Normatively strong but weak in implementation (gap between <i>das sollen</i> and <i>das sein</i> )	More effective due to integration of legal obligations, enforcement, and incentives

**Source:** Author's Work, (2026)

The table above demonstrates that Turkey has developed a more integrated and effective system in implementing disability-inclusive employment policies compared to Indonesia. While

Indonesia has established a normative legal framework, its implementation remains weak due to limited enforcement and the absence of explicit integration between CSR obligations and disability employment policies. In contrast, Turkey combines quota systems with strong enforcement mechanisms and incentive-based approaches, resulting in higher compliance among companies. This difference indicates that regulatory design plays a crucial role in determining the effectiveness of legal norms in practice. In addition, the presence of clear sanctions and institutional supervision in Turkey strengthens corporate accountability in fulfilling disability employment obligations. This comparison highlights that the effectiveness of inclusive employment policies depends not only on legal norms but also on regulatory integration, supervision, and corporate involvement through CSR. Therefore, Indonesia needs to adopt a more integrated approach that aligns CSR obligations with inclusive employment policies to enhance legal effectiveness and promote sustainable disability inclusion in the labor market.

Turkey's labor law system is also one of the countries that has developed a fairly comprehensive regulatory framework to encourage the participation of people with disabilities in the workforce. Disability employment policy in Turkey is regulated through *the Turkish Labor Law. No. 4857*, which requires private companies with a certain number of employees to employ persons with disabilities through a labor quota system. Under this provision, private sector companies with more than fifty employees are required to employ persons with disabilities at a minimum percentage of 3% of their total workforce. Meanwhile, public sector institutions are required to employ persons with disabilities at a minimum percentage of 4% of their total employees. This quota policy demonstrates that the Turkish government has adopted an affirmative approach in an effort to reduce the employment gap for persons with disabilities (In & Policies, 2022) . The implementation of the disability labor quota policy in Turkey is also supported by a relatively strong oversight mechanism through the national labor agency, which is tasked with monitoring companies' compliance with this obligation. Companies that fail to meet the disability

labor quota obligation may be subject to administrative sanctions in the form of financial fines calculated based on the number of disabled workers they should have employed. The funds obtained from these fines are then allocated to support disability empowerment programs, including job training programs, vocational rehabilitation, and job placement programs for persons with disabilities. This policy shows that the employment law system in Turkey not only establishes legal obligations for companies, but also provides concrete law enforcement mechanisms to ensure the implementation of these policies (Ayu et al., 2020; Excellence, 2023; Jamali & Karam, 2018; Nicky Zulmira Safitri Simatupang, Budi Sutrisno, 2020; Pratiwi & Rahmi, 2023).

The Turkish government has developed various policies that encourage private sector involvement in empowering persons with disabilities through a Corporate Social Responsibility (CSR) approach, complementing the existing labor quota policy. In recent years, the concept of CSR in Turkey has evolved alongside increasing corporate awareness of the importance of sustainability and social responsibility in modern business practices. Several large companies in Turkey have begun to integrate diversity and disability inclusion into their CSR programs, including by providing job training for persons with disabilities, developing accessible work environments, and implementing inclusive recruitment initiatives. These initiatives indicate a shift from philanthropic activities toward a more strategic and rights-based approach to CSR. Such developments demonstrate that CSR can function as an important instrument in supporting the effective implementation of disability-inclusive employment policies.

The perspective of legal effectiveness theory shows that the weak integration between Corporate Social Responsibility (CSR) policies and inclusive employment policies reflects the failure to fulfill the sociological validity element in applicable legal norms, because of the norms that regulate obligation quota power Work disability Not yet supported by mechanisms effective supervision as well as sanctions that provide effect deterrent for companies that do not comply provision As a result , the legal norms that should be nature imperative precisely potential become a symbolic norm that is not own Power force in practice. With Thus, it is necessary reformulation

policy laws that do not only expand coverage CSR obligations, but also integrate them in a way explicit with protection right persons with disabilities. The integration can done through setting that confirms that fulfillment right Work persons with disabilities is part from the company's CSR obligations, so that No Again viewed as policy voluntary, but rather as obligation the law that has consequence juridical.

Comparative law perspective shows that Turkey's experience demonstrates that the effectiveness of inclusive employment policies depends on the integration between legal obligations, enforcement mechanisms, and economic incentives. Therefore, an approach that integrates employment regulations with CSR policies can be an effective policy model for increasing employment opportunities for people with disabilities. Lessons learned from Turkey's experience suggest that strengthening the integration of CSR policies and inclusive employment policies can also be a strategic step for Indonesia in increasing the employment participation of people with disabilities in the formal labor market (Tresna et al., 2023).

The comparative experience of Turkey demonstrates that the effectiveness of inclusive employment policies depends on the integration between legal obligations, enforcement mechanisms, and economic incentives. This finding reinforces the argument that regulatory design plays a crucial role in ensuring legal compliance. In contrast, Indonesia's legal framework lacks such integration, particularly in linking CSR obligations with disability employment policies. As a result, the Indonesian model remains normatively strong but empirically weak. Therefore, adopting an integrated regulatory approach similar to that implemented in Turkey could strengthen the effectiveness of inclusive employment policies in Indonesia.

Normative legal analysis shows that integration between CSR obligations and inclusive employment policies is an unavoidable necessity in modern legal development. Law does not Again can viewed only as instrument state regulation, but also as mechanisms involving non-state actors, including sector corporation. Corporate Social Responsibility can function as a bridge between corporate economic interests and social obligations in protecting fundamental human rights. However thus, without existence clear and binding regulations, CSR potential as instrument law will difficult For optimized. Therefore that, integration between CSR and policy employment

inclusive must directed at the formation of legal norms that are imperative, not just declarative approach This important For ensure that protection right persons with disabilities no only depends on the goodwill of the company, but also on liabilities the law that has consequence clear juridical. With Thus, the arrangement law about CSR obligations in system actual Indonesian law own great potential For support fulfillment right Work persons with disabilities. However thus, for increase effectiveness its implementation required strengthening regulations that can integrate CSR obligations with policy protection persons with disabilities so that created system more employment inclusive and equitable.

## **2. Implementation of Corporate Social Responsibility in Supporting the Fulfillment of the Rights to Employment of Persons with Disabilities**

Corporate Social Responsibility has significant potential as an instrument to encourage companies to contribute to the creation of inclusive employment opportunities for persons with disabilities. In perspective development sustainable, CSR is not only understood as activity philanthropy company, but also as a business strategy that integrates interest economy with interest social society (Jamali & Karam, 2018; Samuel O Idowu, Liangrong Zu, 2013). A number of companies in Indonesia have start developing CSR programs that are oriented towards empowerment person with disabilities disabilities. PT Telkom Indonesia, for example , developed policy diversity and inclusion that provide employment opportunities for persons with disabilities as well as provide facility friendly work disability as part from sustainability strategy company (Excellence, 2023) . In addition, the company retail Alfamart also opened employment opportunities for person with disabilities disabilities in various outlet retail as part from policy not quite enough answer social inclusion - oriented company social (Collins et al., 2021; Excellence, 2023; Nurhayati et al., 2025).

Multinational companies such as Coca-Cola Europacific Partners Indonesia have also integrated diversity and inclusion principles into their corporate policies. The company has

developed various inclusive employment programs that provide employment opportunities for people with disabilities as part of its sustainability strategy (Secretary-General's Report on the Implementation of the UN Disability Inclusion Strategy, 2022, 2022). Various practice the show that CSR can become effective instruments in push company For contribute in fulfillment right work persons with disabilities. However Thus, the implementation of CSR in create chance inclusive work Still face various challenge. One of the challenge main is Still strong social stigma to ability work persons with disabilities as well as low understanding company about importance diversity and inclusion in environment work. In addition, the weakness supervision to implementation policy quota power Work disability also causes Lots company Not yet fully comply provisions that have been set in Constitution (Cagliostro & Carafa, 2018; Sunaryo<sup>1</sup>, Kasmawati<sup>2</sup>, 2023).

The implementation of CSR policies in the context of inclusive employment demonstrates that the success of Corporate Social Responsibility is determined not only by corporate commitment, but also by the design of public policies that are able to create appropriate incentives and disincentives. In modern regulatory theory, an approach that combines legal obligations ( mandatory approach ) with economic incentive mechanisms ( incentive-based approach ) has proven more effective in encouraging business compliance with social policies. In Indonesia, the policy regarding mandatory quotas for disabled workers has not been fully accompanied by a strong incentive system for compliant companies or strict sanctions for companies that fail to meet these obligations. This condition differs from several countries that have developed more comprehensive policy schemes, where companies are not only required to employ people with disabilities but also provided support in the form of subsidies, training, and easy access to certain resources. The implementation of CSR in the workplace emphasizes the importance of mainstreaming the principles of accessibility and reasonable accommodation. Many

companies have committed to disability inclusion but lack the technical capacity to provide truly accessible work facilities for people with disabilities. This demonstrates that CSR implementation requires not only normative commitment but also technical support and increased company capacity to understand the needs of workers with disabilities.

Reality implementation policies at the level practice show that Still Lots companies in Indonesia that have not yet fulfil obligation quota power Work disability as arranged in Constitution Number 8 of 2016. In practice, companies often face constraint in the form of lack of understanding about concept of reasonable accommodation, limitations facility accessible work, as well as concern to improvement cost operational. In addition, the weakness supervision from government cause provision existing laws No own Power effective coercion. Conditions This show that problems that occur no only nature normative, but also related with aspect structural and cultural law in the business world. Therefore that, effectiveness policy employment inclusive no can achieved only through the formation of legal norms, but also requires a concrete and sustainable implementation strategy.

Collaboration between the government, the private sector, and civil society organizations is key to creating an inclusive employment ecosystem. The government plays a role in formulating regulations and providing incentives, companies play a role in implementing policies at the operational level, and civil society organizations act as bridges connecting the needs of people with disabilities with the formulated policies. Synergy between these three actors is crucial to ensure that the resulting policies are not only normative but also implementable and have a real impact. Therefore, strengthening the implementation of CSR in supporting the fulfillment of the right to work for people with disabilities requires not only regulatory changes but also a transformation of policy

approaches to be more collaborative, adaptive, and based on the real needs of people with disabilities in the world of work.

Corporate CSR programs focused on disability inclusion demonstrate that successful implementation depends heavily on the commitment of company management and the support of government policies. Effective CSR programs typically focus not only on job training activities but also include the development of inclusive recruitment systems, the provision of accessible work facilities, and the enhancement of human resource capacity in understanding diversity and inclusion issues. Furthermore, the involvement of civil society organizations working in the field of empowering people with disabilities can also strengthen CSR program implementation because these organizations have experience in understanding the needs and potential of people with disabilities. Collaboration between companies, the government, and civil society organizations is a crucial factor in creating a more inclusive employment ecosystem (Jamali & Karam, 2018).

Corporate Social Responsibility practices in Turkey offer numerous examples that can serve as important references in developing inclusive employment policies. In recent years, several Turkish companies have developed CSR programs specifically aimed at increasing the participation of people with disabilities in the workforce. These programs focus not only on providing social assistance but also include developing job skills, increasing access to vocational education, and creating a more inclusive work environment for people with disabilities. This approach demonstrates that CSR can be an effective instrument in supporting the implementation of inclusive employment policies when strategically integrated with a company's human resource policies.

Multinational companies in Turkey such as Vodafone Turkey is also developing disability inclusion programs as part of its corporate sustainability strategy. The company has developed various CSR programs aimed at improving access to technology for people

with disabilities and creating employment opportunities for them in the information and communications technology sector. These programs include developing digital skills training, entrepreneurship incubation programs for people with disabilities, and providing technology that supports accessibility for workers with disabilities. Initiatives like these demonstrate that companies can play a significant role in reducing the employment gap for people with disabilities through technology-based social innovation.

Policy analysis based on Turkey's experience shows that CSR implementation in supporting inclusive employment can be more effective if supported by a policy framework that encourages collaboration between the government, the private sector, and civil society organizations. The Turkish government actively collaborates with various non-governmental organizations working in the empowerment of people with disabilities to develop job training and job placement programs for people with disabilities in various industrial sectors. This collaboration enables the creation of a more comprehensive policy ecosystem to support the participation of people with disabilities in the workforce.

Strategic steps to strengthen CSR are needed to support the fulfillment of the right to work for people with disabilities. These efforts can include strengthening regulations that integrate CSR obligations with inclusive employment policies, increasing oversight of the implementation of affirmative action policies, and increasing corporate awareness of the importance of diversity and inclusion in the workplace. Thus, Corporate Social Responsibility has great potential to become an effective legal instrument in encouraging the fulfillment of the right to work for people with disabilities in Indonesia. Integrating CSR obligations with policies protecting the rights of people with disabilities is expected to create a more inclusive, equitable, and sustainable employment system.

Inclusive employment policies in Turkey demonstrate that CSR implementation still faces various challenges, but also provides important lessons. In Turkey, inclusive

employment policies for people with disabilities are regulated through Turkish Labor Law No. 4857, which requires companies with a certain number of employees to employ a minimum percentage of people with disabilities. Private sector companies employing more than fifty workers are required to employ at least three percent of their total workforce with disabilities. This quota policy is part of the Turkish government's strategy to increase the social and economic integration of people with disabilities in the formal labor market.

The Turkish government's incentive policies also play a significant role in encouraging companies to employ people with disabilities. In addition to mandatory quotas for disabled workers, the Turkish government offers various incentives to companies, including subsidized social security contributions for companies that employ disabled workers. This policy aims to reduce costs for companies and encourage the private sector to be more proactive in creating employment opportunities for people with disabilities. Several large companies in Turkey have also begun integrating diversity and inclusion principles into their Corporate Social Responsibility programs.

Comparison between Indonesia and Turkey shows that success policy employment inclusive No only depending on regulations about quota power Work disability, but also on support policy government that provides incentive as well as push involvement sector private sector. With Thus, integration between policy employment inclusive and practical Corporate Social Responsibility can be an effective strategy For increase participation work persons with disabilities. An approach that combines obligation law, incentives economy, and commitment company can create system more employment inclusive for persons with disabilities as well as become a relevant model for Indonesia. In empirical terms, the challenges in implementing inclusive employment policies demonstrate that regulatory frameworks alone are insufficient without strong institutional support and monitoring systems. The absence of strict sanctions and incentives has led to low

compliance among companies, thereby weakening the effectiveness of both CSR and employment regulations. Therefore, a more integrated and enforceable approach is required to ensure that CSR contributes meaningfully to the realization of disability-inclusive employment.

#### **D. CONCLUSION**

This study concludes that the Indonesian legal system has normatively provided a sufficient framework to guarantee the right to work for persons with disabilities, as reflected in Article 27 paragraph (2) of the 1945 Constitution, Law Number 8 of 2016, and the regulation of Corporate Social Responsibility (CSR) under Law Number 40 of 2007. However, this study identifies a regulatory gap, as the integration between CSR obligations and the fulfillment of the right to work for persons with disabilities has not been explicitly regulated, resulting in weak implementation in practice. Corporate Social Responsibility has strategic potential to support inclusive employment through training programs, empowerment, and accessible work environments; however, its implementation remains suboptimal due to low compliance with disability employment quotas, limited accessibility, and persistent social stigma in the workplace. This condition indicates that existing legal norms have not been supported by effective enforcement mechanisms. Regulatory strengthening is necessary to explicitly integrate CSR with inclusive employment policies, improve supervision of affirmative action, and provide incentives for companies that employ persons with disabilities. Collaboration between the government, the private sector, and civil society is essential to create a more inclusive and equitable employment system.

This study contributes theoretically by proposing a CSR-based inclusive employment legal model that integrates corporate obligations with the protection of the right to work for persons with disabilities. This model emphasizes the importance of aligning three key elements, namely binding legal norms, effective enforcement mechanisms, and incentive-

based regulatory approaches to encourage corporate compliance. This integrated framework repositions CSR not merely as a voluntary corporate commitment, but as a strategic legal instrument within the human rights-based legal system. This study further highlights the need for legal reform that explicitly connects CSR obligations with inclusive employment policies to eliminate regulatory fragmentation. Future research should further develop this model in a broader comparative context and examine its practical implementation in strengthening disability-inclusive employment systems.

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