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Legal Implications and Sanction Enforcement for Violations of Employment Social Security Law

Sandra Dwi Putri Pahlawan^{1*} & Rasji Rasji²

^{1,2} Faculty of Law, Universitas Tarumanagara Jakarta, Indonesia

Correspondence

Sandra Dwi Putri Pahlawan,
Universitas Tarumanagara Jakarta,
Indonesia, Letjen S. Parman St
No.1, RT.6/RW.16, Tomang,
Grogol petamburan, West Jakarta
City, Jakarta 11440, *e-mail*:
sandra.205220168@stu.untar.ac.id

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Original Article

Abstract

The right to Employment Social Security constitutes a concrete manifestation of human rights as guaranteed under Article 28H(3) of the 1945 Constitution. The state fulfills this mandate through the National Social Security System administered by the Social Security Agency (BPJS), with Article 15(1) of the BPJS Law requiring companies to register both themselves and their workers. However, numerous violations—ranging from the deprivation of workers' rights in Solo related to BSU and JHT benefits to cases of maladministration and contribution embezzlement at PT WIN and CNN Indonesia—reveal a significant gap between normative provisions and actual implementation. This study examines the legal consequences faced by companies that fail to comply with Jamsostek membership obligations and evaluates the effectiveness of sanctions under Law No. 24 of 2011. Using a normative-juridical method, the study identifies three principal legal consequences: progressive administrative sanctions, the obligation to provide full benefits to affected workers, and criminal sanctions, including dual liability for corporations and their managers. Although the legal framework is comprehensive, its effectiveness remains low due to weak supervisory mechanisms and slow criminal enforcement.

Keywords: *Employment Social Security, Legal Sanctions, Legal Effectiveness*

Abstrak

Hak atas Jaminan Sosial Ketenagakerjaan merupakan perwujudan konkret Hak Asasi Manusia sebagaimana dijamin Pasal 28H ayat (3) UUD 1945. Negara memenuhi mandat ini melalui Sistem Jaminan Sosial Nasional yang diselenggarakan BPJS, dengan Pasal 15 ayat (1) UU BPJS yang mewajibkan perusahaan mendaftarkan diri dan pekerjanya. Namun, berbagai pelanggaran—mulai dari hilangnya hak pekerja di Solo atas BSU dan JHT hingga maladministrasi serta penggelapan iuran pada PT WIN dan CNN Indonesia—menunjukkan kesenjangan antara norma dan pelaksanaannya. Penelitian ini mengkaji akibat hukum bagi perusahaan yang tidak memenuhi kewajiban kepesertaan Jamsostek serta menilai efektivitas sanksi berdasarkan UU No. 24 Tahun 2011. Melalui metode yuridis-normatif, ditemukan tiga konsekuensi utama: sanksi administratif progresif, kewajiban menanggung seluruh manfaat bagi pekerja, dan sanksi pidana termasuk pertanggungjawaban ganda bagi korporasi dan pengurus. Meskipun kerangka hukumnya komprehensif, efektivitasnya rendah akibat lemahnya pengawasan dan lambatnya proses pidana.

Keywords: *Jaminan Sosial Ketenagakerjaan, Sanksi Hukum, Efektivitas Hukum.*

1. INTRODUCTION

Humans are created in an optimal form and endowed with inherent qualities that distinguish them from other beings.¹ They possess fundamental rights that exist from birth. These rights constitute the authority of each individual or group to act within the boundaries and provisions established by law.² Basic human rights are inalienable and cannot be disregarded or revoked by any party, including the state, because they originate directly from God Almighty. Every individual must be recognized as bearing these fundamental rights, as they represent the highest expression of human dignity. Accordingly, the existence of human rights must be respected, acknowledged, and upheld by all people across the world.³

A universal understanding of human rights cultivates a sound appreciation of the conditions and future of human society. As the essential foundation of human integrity and a prerequisite for a civilized life, their violation constitutes one of the gravest threats to civilization. Recognition of these fundamental rights reflects the core of human sympathy and empathy toward oneself and others. Over time, human rights have progressed from a normative ideal to a concrete, measurable, and tangible concept.⁴

Given that human rights represent the highest and inalienable form of human dignity, these principles serve as a fundamental ethical and legal foundation that must be upheld in all spheres of life, including employment relations and the broader world of work. Within the employment context, the recognition of human rights is essential to sustaining fair and healthy labor relations. A concrete expression of human rights protection in this sector is the right to social security, which functions as a safeguard for workers against life risks and economic uncertainty.

Article 28H paragraph (3) of the 1945 Constitution of the Republic of Indonesia affirms the human right to work by guaranteeing that every individual is entitled to social security enabling their full development as dignified human beings.⁵ Social security is necessary for workers facing risks such as occupational illness, workplace accidents, job loss, old age, and death. Article 4 of Law Number 40 of 2004 concerning the National Social Security System stipulates that the state realizes social security through principles of mutual cooperation, non-profit orientation, transparency, prudence, accountability, portability, mandatory participation, trust funds, and the full allocation of Social Security

¹ Hadiana Trendi Azami, "Keistimewaan Manusia (Analisis Pesan Dakwah Felix Siauw Dalam Video Youtube Kajian Islam Rahmatan Lil Alamin)," *Kontemplasi Jurnal Ilmu-Ilmu Ushuluddin* 8, no. 1 (2020): 1–21, <https://doi.org/10.21274/kontem.2020.8.1.1-21>.

² Ainur Rofiq et al., "Analisis Hak Dan Kewajiban Warga Negara Yang Terkandung Dalam UUD Negara Republik Indonesia Tahun 1945," *Harmoni Nusa Bangsa* 2, no. 1 (2024): 310–29, <https://doi.org/10.47256/jhnb.v2i1.471>.

³ A. Widiada Gunakaya S.A, *Hukum Hak Asasi Manusia* (Yogyakarta: ANDI (Anggota IKAPI), 2017).

⁴ Ruslan Renggong and Dyah Aulia Rachma Ruslan, *Hak Asasi Manusia Dalam Perspektif Hukum Nasional* (Jakarta: Prenada Media, 2021), hal. 2.

⁵ Marvin Candra et al., "Pengembangan Sistem Telemedicine: Upaya Mewujudkan Kesejahteraan Masyarakat Di Bidang Kesehatan Pada Era Society 5.0," *Jurnal Muara Ilmu Sosial, Humaniora, Dan Seni* 8, no. 2 (2024): 294–303, <https://doi.org/https://doi.org/10.24912/jmishumsen.v8i2.29519.2024>.

Fund management results for program development and participant welfare. The state advances the National Social Security System by establishing a State-Owned Enterprise, the Social Security Administering Agency, to accelerate the implementation of national social security for all Indonesians.

The Social Security Administering Body (BPJS) was established to manage national social security programs, including the Employment Social Security scheme, which comprises Work Accident Insurance (JKK), Death Insurance (JKM), Old Age Security (JHT), Pension Insurance (JP), and Job Loss Insurance (JKP). Article 15 paragraph (1) of the BPJS Law requires employers to gradually register themselves and their employees as BPJS participants in accordance with the relevant social security programs. Due to this mandatory obligation, companies that fail to comply are subject to sanctions, ranging from minor to severe, as regulated under Law No. 24 of 2011 on BPJS and Government Regulation No. 86 of 2013.

Subsequently, Law No. 11 of 2020 on Job Creation introduced substantial adjustments to the legal framework governing Employment Social Security, aiming to balance ease of doing business and bureaucratic simplification with stronger initial administrative measures. The Job Creation Law also explicitly reaffirms that employers' obligations regarding Social Security remain binding. This affirmation is essential given that the employment relationship—an agreement involving elements of work, wages, and direction—creates a legal bond that inherently demands protection and certainty regarding workers' rights.

Under Law No. 13 of 2003, an employment relationship is defined as a bond between an employer and an employee based on an agreement that incorporates the elements of work, wages, and orders. This relationship consequently establishes a legal framework within the industrial sector. However, industrial relations do not always proceed smoothly and frequently encounter challenges. Despite the existence of regulations governing the Social Security program, violations of Employment Social Security participation remain widespread among companies.⁶

These violations include unregistered workers, contribution arrears, and inaccurate wage reporting that results in reduced benefit entitlement. Such conditions occurred in Solo, where the Head of the Solo National Workers' Social Security Agency (SPN Solo), Solihudin, estimated that more than 5,000 workers earning less than IDR 5 million per month were not registered with Employment Social Security and thus were not eligible for Wage Subsidy Assistance (BSU). The absence of Employment Social Security participation also prevented many workers from claiming Old Age Security (JHT) after being laid off during the pandemic. The Solo Manpower and Industry Office recorded that 2,569 workers had been dismissed as of August 2020.⁷

⁶ Maswandi, "Penyelesaian Perselisihan Hubungan Kerja Di Pengadilan Hubungan Industrial," *Publikauma: Jurnal Administrasi Publik Universitas Medan Area* 5, no. 1 (2017): 36–42, <https://doi.org/10.31289/publika.v5i1.1203>.

⁷ Kompas, "Pandemi Dan Cerita Merek Yang Tak Terdaftar Jaminan Ketenagakerjaan," Kompas.com, 2020.

Another violation of Employment Social Security (SJS) participation in the Workers' Social Security program occurred at PT. WIN, a nickel ore mining company operating in Laeya District, South Konawe Regency, which was found to have unfairly breached the BPJS Employment Social Security program. This violation surfaced despite the company's scale and presumed capacity to ensure adequate coverage.⁸ In 2023, several former employees reported PT. WIN to the Kendari Branch Office of BPJS Employment Social Security for alleged maladministration and tax evasion, which resulted in losses to workers' Old Age Security (JHT) benefits. The PT. WIN case subsequently progressed to the Southeast Sulawesi High Prosecutor's Office and remains unresolved.⁹

In 2025, CNN Indonesia encountered a complex violation of its Employment Social Security (SJS Ketenagakerjaan) membership. The violation originated from alleged manipulation of membership data, which was formally reported by the CNN Indonesia Workers Solidarity (SPCI) to the BPJS Employment supervisory body on Monday, June 2, 2025. Additional violations identified included delayed payment of BPJS Employment contributions by CNN Indonesia's management and alleged criminal acts of union suppression. Accordingly, SPCI urged the Ministry of Manpower and BPJS Employment to take decisive action and impose sanctions on the company's management.¹⁰

Although Indonesia has enacted laws, including revisions through the Job Creation Law to strengthen administrative sanctions, many companies continue to violate Social Security regulations. Cases involving workers in Solo, PT. WIN, and CNN Indonesia illustrate a significant gap between the legal obligation to guarantee Jamsostek as a fundamental worker right and fraudulent or manipulative practices in the field that deprive workers of essential protections. Based on this background, the issues examined in this study include the forms of legal sanctions prescribed in legislation for companies failing to comply with Employment Social Security obligations, as well as the mechanisms between the Labor Inspectorate and BPJS Employment in enforcing these sanctions and assessing their effectiveness in safeguarding workers' rights. Therefore, this study seeks to analyze the legal consequences arising from corporate negligence in fulfilling mandatory Employment Social Security participation, and to examine the implementation and effectiveness of sanction enforcement under Law Number 24 of 2011 as an instrument to ensure the protection and fulfillment of workers' fundamental rights.

2. RESEARCH METHODOLOGY

The research method employed in this article adopts a juridical–normative legal approach. The analysis is grounded in secondary data collected through an extensive literature

⁸ Luthfi Badiul Oktaviya, "PT WIN Dinilai Zolimi Sebagian Besar Karyawannya Diduga Tak Daftarkan ke BPJS Ketenagakerjaan", *www.bpjsketenagakerjaan.go.id*, 19 November 2025

⁹ uraiannews.id, "Diduga Kebal Hukum, PT. WIN Langgar Program Jamsostek, Laporan Upah Pekerja Terbukti Dimanipulasi," *uraiannews.id*, 2025.

¹⁰ tvonenews.com, "SPCI: CNN Indonesia Diduga Memanipulasi Data BPJS Ketenagakerjaan," *tvonenews.com*, 2025.

review aligned with the focus of the study. In this regard, Law Number 24 of 2011 concerning the Social Security Administering Agency (BPJS) serves as the primary legal framework, accompanied by its implementing regulations as supporting references. To strengthen the legal argumentation, the study also utilizes secondary legal materials, including authoritative textbooks, peer-reviewed journal articles, and credible online publications that provide complementary insights into the regulatory structure of social security administration in Indonesia. The data gathered from these various sources are then examined using a qualitative analytical method, which allows for a systematic interpretation of legal norms, doctrinal perspectives, and relevant regulatory provisions. Through this approach, the article seeks to build a comprehensive and coherent understanding of the issues discussed.

3. RESULT AND DISCUSION

3.1. Forms of Legal Consequences Prescribed in Legislation for Companies Failing to Comply with Employment Social Security Participation Obligations

Employment encompasses all aspects related to the workforce before, during, and after the employment period. Under Law Number 13 of 2003, labor is defined as any individual capable of performing work that produces goods or services for the benefit of themselves and the broader community.¹¹ The role of labor continues to grow in importance in national development, yet this progression is accompanied by increasing challenges and risks. The expanding use of technology across various business sectors, for instance, may jeopardize workers' safety, health, and welfare. Consequently, efforts to protect, maintain, and enhance worker welfare are imperative. Such measures not only safeguard workers but also function as a strategy for improving overall national productivity.¹²

Mandatory participation in the Employment Social Security program constitutes a binding legal obligation for worker protection in Indonesia. This obligation is firmly established in Law Number 40 of 2004 concerning the National Social Security System (SJSN). Article 4 of the SJSN Law expressly provides that the Social Security System is implemented based on the principles of mutual cooperation and compulsory participation. Furthermore, Article 15 paragraph (1) explicitly requires employers to register themselves and all their workers as BPJS participants in stages.

This legal mandate was further reinforced through Law Number 24 of 2011 concerning the Social Security Administering Body (BPJS). Article 5 of the BPJS Law stipulates that the institution is responsible for administering the Social Security program

¹¹ Aumalia Hanipah et al., "Kontrak Kerja Dalam Hukum Bisnis Ketenagakerjaan: Analisis Perlindungan Hukum Hak Dan Kewajiban Para Tenaga Kerja," *Maliyah Jurnal Hukum Bisnis Islam* 13, no. 1 (2023): 110–32, <https://doi.org/10.15642/maliyah.2023.13.1.110-132>.

¹² Anggita Listhyaningrum, Yudhia Ismail, and Wiwin Ariesta, "Tinjauan Yuridis Kewajiban Pemberi Kerja Dalam Menyediakan Jaminan Sosial Ketenagakerjaan Bagi Pekerja," *Yurijaya* 6, no. 3 (2024): 316–33, <https://doi.org/10.51213/yurijaya.v6i3.137>.

and consists of BPJS Health and BPJS Employment. Specifically, Article 15 paragraph (1) reiterates the obligation of employers to register themselves and their employees in the Social Security program. Accordingly, the BPJS Law affirms that participation in Employment Social Security is a mandatory obligation for companies and constitutes the operational focus of BPJS Employment.

The obligation to participate in Employment Social Security is a legal mandate that must be fulfilled to ensure worker protection. Failure by a company to register its workers constitutes a serious violation that leaves them exposed to risks concerning safety, health, and welfare. A violation refers to conduct that contravenes the norms, regulations, or laws applied by the relevant authorities.¹³ Consequently, sanctions serve as legal consequences imposed on companies that breach these obligations. The term “sanction,” derived from the Dutch word *sanctie*, meaning a threat of punishment, refers to a coercive instrument designed to ensure compliance with statutory norms.¹⁴

The initial penalty imposed directly by BPJS Employment for violations of social security regulations is Administrative Sanctions. The legal basis for these sanctions is provided in Government Regulation (PP) Number 86 of 2013. This regulation outlines in detail the types of violations subject to sanctions, including failure to register, delays in contribution payments, and the provision of false information. These sanctions are administered in three consecutive stages: a written warning, followed by a fine, and ultimately the most severe measure, restrictions on access to specific public services.

The subsequent stage of sanctions is a fine, which is imposed only when the violator fails to comply after the expiration of the second written warning. Under Article 7 of PP Number 86 of 2013, the fine may be imposed for a maximum of thirty days from the end of the second written warning. A fine is applied if an employer continues to neglect its obligations after issuance of the second warning. The fine is set at 0.1 percent of the monthly contribution, calculated from the date of the second written warning. As with the warning, BPJS Employment is fully responsible for imposing the fine, and the funds collected are allocated as additional income for the social security fund. The fine must be paid to BPJS together with the following month's contribution payment.

If an employer continues to disregard its obligations despite the imposition of a fine, the highest sanction will be enforced, namely restrictions on access to certain public services. This sanction is specifically regulated under Articles 8 and 9 of Government Regulation No. 86 of 2013. It is no longer administered directly by BPJS Employment but by the central, provincial, or district/city governments, upon a request from BPJS Employment following coordination with the relevant public service providers. If the fine

¹³ Lalu Arfa'am Andesa and Firdaningsih, “Perbedaan Kejahatan Dan Pelanggaran,” *Justitia Journal of Justice, Law Studies, and Politic* 1, no. 1 (2025): 16–22.

¹⁴ Ahmad Mathar, “Sanksi Dalam Peraturan Perundang-Undangan,” *'Aainul Haq : Jurnal Hukum Keluarga Islam* 3, no. 2 (2023): 45–60.

remains unpaid in full, the violating employer will be subject to this highest-level sanction in the form of restricted access to designated public services.

The implementation of this sanction involves requiring complete social security participant identification as a prerequisite for obtaining the relevant public service. This measure may only be applied after the public service provider receives a formal request for sanction enforcement from BPJS Employment. Pursuant to Article 9 of Government Regulation No. 86 of 2013, the types of public services subject to suspension vary depending on the violator.¹⁵ For employers other than state officials, the restricted services may include business licensing, participation permits for project tenders, permits to employ foreign workers, licenses for labor service companies, and building permits.

These public service sanctions may be revoked once the employer has paid the fine and registered both themselves and their workers as BPJS participants. In addition to payment and registration, the revocation also requires proof that complete and accurate participant data have been submitted to BPJS. Evidence of full payment, participant registration, and the provision of accurate data constitutes the official basis for lifting the sanctions.

In addition to administrative sanctions, violations of Employment Social Security participation obligations may also result in criminal sanctions. These criminal penalties are imposed when intentional conduct is present and the violation is classified as an offense against the Social Security program. Generally, such sanctions fall into two categories: imprisonment and fines.

Criminal sanctions are specifically regulated under Article 55 of Law Number 24 of 2011 concerning the Social Security Administering Body (BPJS). This strict provision targets employers who intentionally breach their obligations, including violations of Article 15 paragraph (1) and Article 19 paragraph (1) or (2). These violations encompass failures to register themselves or their employees, failures to collect employee contributions, or failures to pay and remit contributions for which they are responsible. The resulting penalties may include imprisonment of up to eight years or a fine of up to IDR 1,000,000,000.00 (one billion rupiah).

Beyond administrative and criminal penalties, companies are also subject to an absolute obligation to cover all medical expenses or Social Security benefits that workers are entitled to receive if a risk occurs before they are registered. Overall, the regulatory framework governing sanctions for violations of Employment Social Security participation obligations is strengthened by an initial enforcement approach through administrative and supervisory mechanisms to enhance compliance, as provided under Law Number 11 of 2020 concerning Job Creation.

¹⁵ Farizh Maulana Yusuf and Ahmad Ahsin Thohari, "Konsekuensi Hukum Terhadap Perusahaan Dan Tenaga Kerja Akibat Ketidakpatuhan Dalam Pembayaran Iuran BPJS Ketenagakerjaan," *Jurnal USM Law Review* 7, no. 3 (2024): 1674–89, <https://doi.org/10.26623/julr.v7i3.10653>.

Another applicable sanction concerns criminal liability for violations of BPJS Employment obligations, which may be directed at individuals—such as directors or management—as well as legal entities acting as employers. The mechanism for imposing corporate criminal liability is specifically regulated in Supreme Court Regulation (PERMA) Number 13 of 2016. Judges may impose criminal penalties on corporations if the offense (such as contribution arrears) is committed by corporate management, falls within the scope of the corporation's business activities, and results in benefit to or is tolerated by the corporation. Sanctions against corporations may include a principal fine of up to IDR 1,000,000,000.00 (one billion rupiah), along with additional penalties such as revocation of business licenses.

Conversely, the liability of directors or managers is governed by Article 55 of Law No. 24 of 2011 in conjunction with Article 4 of PERMA 13/2016. These individuals may be subjected to imprisonment of up to eight years and/or fines if proven to have acted with intent or gross negligence resulting in a violation. Such liability may be imposed alternatively (on either the corporation or its management) or cumulatively (on both), depending entirely on judicial assessment and determination.

3.2. Implementation and Effectiveness of Legal Sanctions Against Companies Violating Employment Social Security Participation Obligations Under Law Number 24 of 2011

The right to work and obtain employment, expressly guaranteed in the 1945 Constitution, constitutes an individual entitlement that must be fulfilled equally regardless of gender, ethnicity, religion, race, or social status. Accordingly, Employment Social Security is a constitutional right of workers and a mandatory obligation for employers. Although the 1945 Constitution does not explicitly define constitutional rights, the term first appeared in Law No. 24 of 2003, which characterizes them as rights provided under the 1945 Constitution of the Republic of Indonesia.¹⁶ The state established the Social Security Administering Body (BPJS Employment) to administer the program, conduct supervision, and impose applicable legal sanctions.

Law No. 24 of 2011 prescribes progressive administrative sanctions for violations of participation obligations, including written warnings, fines, and the most severe sanction, the Deprivation of Certain Public Services (TMP2T). These measures function as preventive, educational, and non-judicial repressive mechanisms preceding the imposition of criminal sanctions. Under this law, BPJS has the authority to impose written warnings and fines, while TMP2T sanctions are implemented by the central or local governments upon request from BPJS.¹⁷ This division of authority underscores the

¹⁶ Suci Flambonita, *Hukum Ketenagakerjaan Telaah Keberlakuan Undang-Undang Ketenagakerjaan Bagi Home Based Workers Di Indonesia Perspektif Upah Yang Layak* (Malang: Media Nusa Creative (MNC Publishing), 2020), hal. 23.

¹⁷ Emil, Endang Prasyawati, and Otto Yudianto, "Pengaturan Sanksi Pidana Terhadap Peserta BPJS Yang Tidak Melaksanakan Kewajiban," *Akrab Juara Jurnal Ilmu-Ilmu Sosial* 4, no. 5 (2019): 217–34.

separation between BPJS and government or local government public service agencies in sanction enforcement. Further procedures concerning administrative sanctions are detailed in Government Regulation No. 86 of 2013.

In addition to administrative sanctions, Law No. 24 of 2011 also regulates criminal sanctions for violations of Employment Social Security participation obligations. Criminal sanctions are imposed when administrative measures prove ineffective or when the violation meets the elements of a serious offense. Enforcement follows the principle of *ultimum remedium*, under which criminal law serves as a last resort. In practice, the process begins with BPJS Employment, which monitors and reports indications of criminal acts once administrative sanctions have failed.¹⁸

The subsequent stage involves investigation by Civil Servant Investigators (PPNS) for Manpower Supervision pursuant to Article 176 of Law No. 13 of 2003. Investigations may also be conducted by the Indonesian National Police to gather evidence of violations of corporate obligations as defined in Article 1, points 1 and 2 of the Criminal Procedure Code. Once the investigation dossier is deemed complete, authority transfers to the Indonesian Prosecutor's Office. The Public Prosecutor undertakes prosecution, formulates the indictment, and submits the case to court in accordance with Article 143 of the Criminal Procedure Code.

The final stage of the mechanism is adjudication by the District Court. Judges have the authority to impose criminal sanctions in the form of imprisonment or a fine of up to IDR 1,000,000,000.00 (one billion rupiah) on the company based on a legally valid decision. Once the decision becomes final and binding, the Prosecutor's Office acts as executor, with responsibility for enforcing the criminal judgment pursuant to Article 270 of the Criminal Procedure Code.

Once the criminal justice process concludes with a judicial verdict and its execution, it is essential to recognize that legal sanctions against companies do not end with formal criminal proceedings but extend to civil consequences and dual liability. Sanctions beyond primary administrative and criminal measures include the company's absolute obligation to cover all costs or benefits that workers should have received under Social Security if a risk occurs while the worker is unregistered. This obligation, constituting an automatic civil consequence, is expressly regulated under Law No. 24 of 2011.

For violations that meet criminal elements, such as contribution arrears, the mechanism for corporate liability is governed by Supreme Court Regulation No. 13 of 2016. This form of liability is dual in nature, allowing corporations to be subjected to principal fines and additional penalties such as business license revocation. Moreover,

¹⁸ Satria Dharma Putra Zebua, Triono Eddy, and Onny Medaline, "Pertanggungjawaban Pidana Terhadap Perusahaan Yang Tidak Mendaftarkan Karyawan Pada Badan Penyelenggara Jaminan Sosial (Studi Kasus Putusan Nomor: 288/PID.SUS/2022/PT PBR)," *Juris Studia Jurnal Kajian Hukum* 5, no. 3 (2024): 600–610, <https://doi.org/10.55357/is.v5i3.662>.

directors or managers may be sentenced to imprisonment and/or fines if proven to have acted with intent or gross negligence resulting in the violation.

Normatively, the legal framework established under Law No. 24 of 2011 is comprehensive, encompassing progressive administrative sanctions, an absolute obligation to cover benefit costs for injured workers, and the imposition of severe criminal penalties as a measure of *ultimum remedium*. This framework is further reinforced through various implementing regulations governing sanction enforcement. However, cases such as those in Solo, PT. WIN, and CNN Indonesia illustrate that the effectiveness of sanction implementation remains limited and faces significant challenges.

Violations involving workers' rights and complex forms of non-compliance indicate that preventive oversight by the Social Security Agency (BPJS) and the Manpower Office has not yet been optimal, resulting in persistent and widespread breaches. Although serious cases like PT. WIN have been reported to the Prosecutor's Office, the slow progress of criminal proceedings raises concerns about the timeliness and decisiveness of the legal process. This ultimately diminishes the deterrent effect of sanctions. Thus, despite robust and comprehensive legal instruments, enforcement in practice remains reactive and insufficient to ensure full corporate compliance.

4. CONCLUSION

Companies that violate their Social Security (Jamsostek) obligations are comprehensively and progressively regulated under Law Number 24 of 2011 and its implementing regulations. Such companies face three tiers of legal consequences: administrative sanctions (warnings, fines, and restrictions on access to public services), an absolute obligation to cover the full cost of benefits for affected workers, and the threat of severe criminal sanctions—imprisonment and/or fines—as a measure of last resort, with potential dual liability imposed on both the corporation and its management. However, the practical effectiveness of these sanctions remains relatively low. Persistent and widespread violations of participation underscore a substantial gap between normative provisions and enforcement realities, driven by inadequate preventive oversight and slow, often indecisive criminal resolution mechanisms that fail to create sufficient deterrence and do not ensure full corporate compliance.

To address this effectiveness gap, preventive supervision must be strengthened and synchronized by enhancing the capacity of Labor Inspectorate PPNS and BPJS officers to act more proactively, alongside optimizing the implementation of Restriction of Access to Certain Public Services (TMP2T) by regional governments as an administrative sanction with immediate deterrent effect. In addition, it is necessary to accelerate and reinforce the criminal law process through the establishment of a special task force involving BPJS, the Police, and the Prosecutor's Office to address complex and large-scale cases. Judges are also encouraged to consistently apply dual (cumulative) criminal

liability in accordance with PERMA Number 13 of 2016, imposing sanctions on both corporations and management when malicious intent or gross negligence is proven. Through more expedient law enforcement and stricter sanctions, corporate compliance is expected to improve significantly, enabling full realization of workers' constitutional rights to social security.

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