



Corporate Criminal Liability in the Social Security Organizing Agency Law

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Abstract: Employees who should be protected and given social security are often not provided by the corporation, but employees still have to work without any legal protection. This research aims to find out the form of corporate criminal liability in the Social Security Organizing Agency Law and the mechanism for applying sanctions in that law. This research uses normative legal research methods by examining laws and regulations, especially UUBPJS and other library materials related to Social Security Organizing Agency Law issues. The results showed that the Social Security Administration Law No.24 of 2011 does not regulate corporate criminal liability in matters of membership obligations, but corporations can be held criminally responsible if the collection of contributions does not run following the staging that has been determined for BPJS participants.

Keywords: Corporation; Criminal responsibility; Social security organizing agency

1. Introduction

A corporation is an association of several people who agree on the aim of seeking profit and whose existence is legally recognized (legal entity)(Priscilasari & Moelyono, 2023). Since corporations have legal rights and duties, they can be compared to people as objects of criminal law. This demonstrates that the claim that someone has broken the law and faces consequences needs to meet two key requirements: a) It is established legally and credibly that the individual has committed a crime; b) It must be established that the individual is truly liable for the crime (Dawali et al., 2022).

In this first stage, the perpetrator of the crime is considered to be a natural human being (natuurlijke persoon). This view is adopted by the Criminal Code currently in force in Indonesia (Budiono et al., 2022). The idea of "societas delinquere non potest," which states that legal entities cannot commit crimes, has an impact on this viewpoint. If a criminal act occurs within an association, the management of the corporation is deemed to have committed the offense. The Criminal Code's Article 59, which states that "In cases where criminal offenses are determined against the management, members of the management body or commissioners, the management, members of the management body or commissioners who are responsible for the criminal offense shall be deemed to have committed the criminal offense," was created based on this viewpoint.

In this second stage, corporations are recognized to be capable of committing crimes acts, but those who can be held criminally responsible are the managers who lead the corporation, and this is expressly stated in the laws and regulations governing this matter.

In this third stage, It is now possible to bring criminal charges against businesses and hold them responsible. Among other reasons, the business is being held criminally liable for, that in economic and fiscal violations, the community may incur losses or the business may get gains that are so enormous that it will be impossible to strike a balance if the firm's management is the only one punished. Additionally, it is argued that merely punishing the managers does not ensure that the organization would not commit the same crime again. It is envisaged that the corporation will be compelled to abide by the applicable regulations if it is punished with the kind and severity that corresponds with its character.

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Received: May 03, 2025;

Revised: May 07 2025;

Accepted: May 16, 2025;

Published: Jun 30, 2025;



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The neglect of worker registration by corporations in Indonesia has caused significant systemic losses to both national social security programs and state finances. These losses manifest in several key ways: 1) Loss of Social Security Contributions. When employers fail to register workers with BPJS (Badan Penyelenggara Jaminan Sosial), they do not pay the required monthly contributions. This results in reduced cash flow to BPJS Ketenagakerjaan and BPJS Kesehatan, Inability to sustain benefits such as pensions, workplace accident insurance, and health coverage, and Risk to program solvency due to unbalanced income (contributions) vs. expenditure (benefit payouts). According to BPJS data and investigative audits, trillions of rupiah are lost annually due to underreporting of employee numbers and wages. Some companies only register a fraction of their workforce or report salaries below actual levels to minimize their contributions. When workers are not covered by social security, the government often absorbs the cost of healthcare or compensation through public hospitals, subsidies, or social aid. Public welfare programs must stretch further to support injured or retired workers with no private safety net. Neglecting worker registration creates a cascading negative impact on the entire national welfare system—weakening financial sustainability, shifting costs to the government, undermining fair labor markets, and jeopardizing worker security.

According to the social security program that is in place, employers are gradually required to register themselves and their employees as participants with the Social Security Organizing Agency (henceforth referred to as BPJS). If the employer has clearly failed to register their employees with BPJS, employees have the right to register themselves as participants in the social security program at the employer's expense. Employers are required to enroll their employees in the labor social security program if they have ten or more employees and pay them at least IDR one million per month.

Administrative fines are imposed on businesses other than state administrators that fail to fulfill the need to register their employees as BPJS Participants. The following are examples of administrative sanctions: a) written warning; b) fine; c) not receive public services. Labor protection aims to ensure the continuity of work relations. The Indonesian government ultimately created Law No. 24 of 2011 regulating BPJS Employment in order to safeguard the labor. Although BPJS Employment, a government extension, has made good efforts to assist workers, many businesses that employ people occasionally fail to register them with BPJS Employment (Noviansyah, 2019). This makes workers unprotected for their health and safety while working.

The legal basis and accompanying evidence indicate that administrative sanctions are inadequate in preventing corporate violations in the context of BPJS Ketenagakerjaan. Sanctions are not automatically enforced in PP No. 86/2013, Article 17(3) requires cooperation from other institutions to restrict public services. In practice, local governments and other public institutions often fail to execute these restrictions, reducing the deterrent effect. The implementation depends on discretionary cooperation, not mandatory automatic enforcement, undermining its credibility as a deterrent. Although Law No. 24/2011 allows for criminal sanctions (Article 55) for severe or prolonged violations (up to 8 years imprisonment or Rp1 billion fine), these are rarely pursued. Legal scholars argue this leads to legal impunity, particularly for large corporations.

Every worker certainly has the right to get compensation, as well as fair and decent treatment in labor relations (Dev, 2020). Included in social security, such as work accident insurance (hereinafter referred to as JKK), old age insurance (hereinafter referred to as JHT), death insurance (hereinafter referred to as JK), and retirement security, the guarantee in question is included in the program established by the Employment Social Security Organizing Agency (BPJS) (Imaniyah, 2019). In this BPJS, the essence is the protection of labor and the business world.

The problem is motivated by the fact that there are still many employer corporations that argue that they do not know the existence of membership obligations determined by the current laws and regulations. Law Number 24 of 2011 concerning the Social Security Implementation Agency regulates the obligation of employers other than state administrators to register themselves and their workers (Saputra et al., 2024). Under the social

security program followed through several stages are determined in the Government Regulation. However, the regulation of corporations in Law Number 24 Year 2011 does not explain the criminal responsibility that businesses may be subject to in the event that they fail to fulfill their responsibilities regarding participation. This can cause a legal vacuum. This study was conducted to determine the form of corporate criminal liability for employers who do not enroll their employees as Social Security members, organizing agency and the mechanism for applying sanctions under Law Number 24 of 2011 regarding the Social Security Organizing Agency Law.

2. Materials and Methods

Normative legal research methodologies are used in this study. Legal study that is done only by looking at secondary data or library resources is known as normative legal research or library legal research (Suyanto, 2023).

This research uses secondary data types which include: a) Primary legal materials. Primary legal materials used consist of legislation, official records, minutes in making legislation and judges' decisions. This research uses primary legal sources, namely Law Number 24 of 2011 concerning social security administration agencies (BPJS) (Suwarji & Sari, 2022), Government Regulation of the Republic of Indonesia Number 14 of 1993 concerning the Implementation of the Social Security Program, Presidential Regulation of the Republic of Indonesia Number 109 of 2013 concerning the Staging of Social Security Program Participation (Prianggoro & Sitio, 2020); b) Secondary legal materials. The main secondary legal material is textbooks because textbooks contain the principles basis science law and the classic views of highly qualified scholars. Secondary legal materials used are journals and scientific articles; c) Tertiary legal materials. Tertiary legal materials are materials that provide instructions and explanations for primary and secondary legal materials, for example dictionaries, encyclopedias, cumulative indexes, and so on. This research uses tertiary legal materials in the form of legal dictionaries, large Indonesian dictionaries, and others as support.

This research uses descriptive research analysis of legal material techniques. After all the required data is collected, the next step is to inventory the data obtained. The results of the data inventory are described in the form of good and correct sentences, analyzed, and interpreted with applicable laws and regulations related to corporations and social security laws (Huang & Yue, 2017; Malti et al., 2017).

This research was the initial step to comprehensively analyze the model of corporate criminal liability in the social sector, particularly in relation to BPJS (Indonesia's social security system). It's important to go beyond a purely normative approach (based on written laws and regulations) and incorporate a conceptual approach to clarify theoretical justifications for corporate criminal liability, especially in public welfare obligations. A comparative legal systems approach to identify more effective models of enforcement and liability from other jurisdictions. These approaches reinforce and strengthen each other. Normative Approach (The "What the Law Says" Approach). This focuses on existing legal norms, e.g.: Law No. 24 of 2011 (BPJS), PP No. 86 of 2013 (administrative sanctions), KUHP/Penal Code and Draft KUHP (corporate criminal liability), Judicial precedents, if available. Weakness the normative approach may not explain: why the law is failing in practice, what kind of liability framework would be more effective, and how legal gaps affect enforcement or interpretation. Conceptual Approach (The "Why It Matters" Approach). This involves analyzing underlying legal theories, such as: Theoretical Basis for Corporate Criminal Liability. Moving from individual guilt to organizational responsibility. Recognizing that corporations as legal persons can cause social harm. Applying the "identification doctrine" or "aggregation theory" to determine when the corporation itself should be held liable for structural negligence or systematic violations.

In the BPJS context, the harm is not just to individuals, but to the collective public good (i.e., social security trust funds). Violations represent a failure of social contract between business and state obligations toward workers. Public Welfare and Social Pro-

tection as Legal Interests. Social security obligations should be framed as obligatory public law duties, not private compliance issues. Justifies a higher degree of liability due to the public interest involved.

3. Results and Discussion

3.1. *Forms of Corporate Criminal Liability for Employers Who Do Not Register Their Workers as Participants of the Social Security Organizing Agency*

Regarding the role of the maker (Van Der Merwe & Al Achkar, 2022), there are three types of corporate responsibility: a) the corporation's management is both the maker and the responsible party; b) the corporation is accountable as both the maker and the manager; and c) the corporation is both the maker and the responsible party.

Corporate responsibility in criminal law developed as a result of the propensity toward legal formality rather than thorough investigation by experts. There is no theory explaining how the court's participation has shaped the notion of corporation criminal responsibility. The acknowledgement of companies as legal entities deserves a human through the role of the court. Judges in the common law system make an analogy to human legal subjects.

The judges at that time did not have many theories to impose corporate actions but rather asked a question whether a corporation with a legal entity without a clear form of *pesiis* could also be required to have a condition / psychological state so that a prosecution could be carried out to the corporation that violated the law (Kostruba & Yarotskiy, 2022). Based on this thought, it was finally agreed that corporations were also considered as legal subjects responsible for minor crimes. After the passage of time, new theories emerged, among others: 1) Direct Corporate Criminal Liability; 2) Strict Liability; 3) Vicarious liability; 4) Aggregation; 5) Corporate Culture Model.

Theory of direct corporate criminal liability (Alam & Prasetyo, 2022; Lederman, 2000; Lubis et al., 2021). According to this theory, corporations can commit many transgressions committed by individuals who are intimately associated with the firm and are seen as the company itself. In this situation they are not considered as substitutes, therefore corporate responsibility is not personal / individual responsibility.

Strict Liability Theory (liability without fault). This theory can be interpreted as no punishment without subjective fault or fault without blameworthy (Lubis et al., 2021). However, in criminal law, one cannot talk about fault without the existence of an improper act. Therefore, the principle of guilt is defined as no punishment without an objective improper act, which can be reproached to the perpetrator. The principle of guilt is a fundamental principle in criminal law, so fundamental that it permeates and echoes in almost all teachings in criminal law.

The theory of vicarious liability (substitute criminal responsibility) is a doctrine to balance and complement the principle of no punishment without fault strict liability (Suartha, 2017). According to Barda Nawawi Arief, vicarious liability is the idea that one is accountable for the errors done by others, even acts performed while on the job (Rustamaji, 2019).

Theory of Aggregation It is frequently discovered that business actions are the outcome of group efforts in a variety of situations. Based on this theory, corporate liability is based on the aggregation of the thoughts or mistakes of the individuals representing the corporation. Aggregation here means not really summing up all thoughts, but rather comparing the thoughts of one person with another.

Corporate Culture Model theory (attitudes that exist within the general body where relevant activities are taking place) (Aripkiah, 2020; Ketprapakorn & Kantabutra, 2022). Australia's corporate criminal liability reforms adopting this theory highlight the possibility for legislative changes to the way in which the attribution of criminal liability to corporations develops through court decisions (Anderson & Harris, 2023).

From the description of the theory above that is suitable if applied to corporate liability in Law No. 24 of 2011 is the theory of Strict Liability and Vicarious Liability because the theory of Strict Liability means that without fault, the corporation can be

prosecuted before a judge and the theory of Vararius Liability as a substitute liability and reinforcement of the theory of Strict Liability. So corporations that violate the BPJS law, namely the negligence of corporations that fail to register employees for social security, will face consequences.

In Surabaya Rungkut, research shows that some companies only partially register their workers with BPJS Ketenagakerjaan, which violates Article 15 of Law No. 24/2011. The local BPJS has applied administrative sanctions in accordance with applicable regulations (Firlizalsyah & Nugroho, 2022). Lebih dari 2.000 perusahaan telah menerima surat peringatan tertulis dari BPJS Kesehatan karena tidak mendaftarkan karyawan atau tidak membayar iuran. Hal ini menunjukkan tingkat ketidakpatuhan yang signifikan di berbagai daerah, termasuk Bandung, Balikpapan, Palembang, dan Serang (Abdurrahim & Thea, 2015).

The weaknesses in the administrative sanction mechanism outlined in Government Regulation (PP) No. 86 of 2013 can indeed be explained as implementation obstacles that reveal the need to strengthen the criminal aspect of enforcement against corporate violations of BPJS Ketenagakerjaan obligations. PP No. 86 of 2013 was designed as an instrument to encourage compliance through tiered administrative sanctions (warnings, fines, and service restrictions). Prevent corporate avoidance of social security obligations without relying on criminal prosecution. However, in practice, these mechanisms are ineffective due to several key implementation obstacles, which justify reconsidering criminal sanctions as a stronger deterrent.

Key implementation obstacles in PP No. 86/ 2013: 1) fragmented institutional coordination, 2) sanctions are reactive, not preventive, 3) no escalation mechanism, 4) lack of binding timeframes. Fragmented institutional coordination means TMP2T (restriction on public services) requires cooperation from other agencies (e.g., OSS, local governments, licensing bodies). In reality, many agencies do not act on BPJS requests, citing unclear mandates or lack of enforcement authority. Sanctions are reactive, not preventive means administrative fines (0.1% per day) are only imposed after prolonged noncompliance. Companies often continue operations without interruption, because fines are delayed and capped (max 30 days), and enforcement depends on slow audits and verification. Employers calculate that noncompliance is cheaper than obeying the law, particularly in low-enforcement zones. No escalation mechanism means the regulation does not clearly escalate from administrative to criminal sanctions, even in the case of repeat violations, massive underreporting, and fraudulent declarations. Companies that repeatedly violate are still treated administratively, creating a sense of legal immunity. Lack of binding timeframes means PP No. 86/2013 does not set mandatory deadlines for the imposition of each stage of sanctions. This results in delayed enforcement, procedural ambiguity, and protracted cases.

3.2. *Mechanism of Sanction Implementation Against Corporations Committing Criminal Acts in Law No. 24 of 2011 Concerning Social Security Organizing Agency.*

Government Regulation No. 86 of 2013 (Luhukay, 2021; Zulkarnaen, 2018), governs the subsequent steps involved in imposing administrative punishments. Specifically, the government, district/city regional governments, or provincial regional governments in enforcing the application of penalties for failing to receive specific public services.

Employers other than State Administrators who violate the provisions mentioned in Article 3 paragraph (1) letter a and all individuals other than employers, employees, and recipients of contribution assistance who violate the provisions mentioned in Article 4 paragraph (1) letter a will be subject to sanctions after receiving a letter from BPJS requesting BPJS to impose sanctions. Employers other than State Organizers who violate the provisions mentioned in Article 3 paragraph (1) letter b and all individuals other than employers, employees, and recipients of contribution assistance who violate the provisions mentioned in Article 4 paragraph (1) letter b will be subject to this measure.

Employers other than State Administrators are subject to the following penalties for failing to provide specific public services: 1) licenses linked to their company; 2) permits

required to bid on the project; 3) authorization to hire foreign labor (Murcahyo & Subekti, 2023); 4) permit company provider; 5) worker/labor service provider company permit (Pratama, 2021).

Everyone who does not meet the requirements for participation in social security programs, except for employers, employees, and recipients of contribution assistance, faces penalties for not receiving certain public services. These penalties include: a) Building Permit (IMB); b) Driver's License (SIM); c) Land Certificate; d) Passport; or e) Mail Sign Number Vehicle (STNK).

Public service units in government agencies, provincial regional governments, or district/city regional governments are responsible for enforcing penalties for failure to receive specific public services. Then, among other things, Government Regulation Number 86 of 2013 governs the Process for Applying Sanctions to Employers Other Than State Organizers. Employers who break the rules mentioned in Article 3 who are not State Administrators. According to this government rule, companies or employers that fail to register themselves and their employees and fail to give BPJS personal information risk a first written warning from BPJS for a maximum of 10 (10) days.

If, during the ten (10) days following the first written warning penalty, the Employer—apart from the State Organizer mentioned in point 1 (one)—does not fulfill its responsibilities, BPJS issues a second written warning punishment for ten (10) days. If the employer—aside from the State Organizer—does not fulfill its responsibilities after the second written warning punishment has ended, fines will be applied.

The fine is computed from the end of the second written warning and is equal to 0.1% (zero point one percent) of the amount that should have been paid each month. Along with the contribution payment for the next month, the fine is put into BPJS. Employers other than the State Organizer may face penalties for failing to provide specific public services if the punishment is not paid in full.

If the fine has been paid in full to BPJS and he and his employees have registered as participants in BPJS in phases in line with the social security program he participates in for Employers Other than Organizers State that violates the obligation, or if he has given BPJS accurate and complete information about himself, his employees, and his family, the sanction of not receiving certain public services is revoked for Employers other than State Organizers who violate the obligation.

Revocation of sanctions for not obtaining certain public services is based on verification of membership registration, payment of fines, and provision of accurate and complete membership data. Regarding the procedure or system for enforcing penalties and fines for breaking the terms of Law Number 24 of 2011 pertaining to the Social Security Organizing Agency.

There is currently no system in place for imposing administrative and criminal penalties on businesses and employers. According to Government Regulation No. 86 of 2013, businesses that fail to register their employees for the BPJS Employment program face administrative consequences, then in the process that has been carried out several times such as appeals and warnings and the company remains recalcitrant or still does not respond to this, in this case BPJS Employment recommends to the Government. Case example: PT NP did not pay BPJS Ketenagakerjaan contributions during the period May 2015 - January 2016, with total arrears reaching Rp940 billion. However, the court only imposed a fine and no jail time (Shubhan, 2019).

Regions for recalcitrant companies do not get business licenses, do not get certain public services such as driving licenses (SIM), and can not be take care of the identity card at the agency concerned and even the heaviest penalty of administrative sanctions the company/corporation can be closed. But the role of BPJS Employment still limited to recommending, while those who carry it out are Regional Governments in accordance with Government Regulations.

Reliance on administrative sanctions alone has not produced sufficient deterrence. Therefore, strengthening criminal sanctions is justified. Based on Law No. 24 of 2011, Article 55, Employers who deliberately do not register workers or falsify BPJS data may

be punished with imprisonment up to 8 years, and/or fine up to Rp1 billion. Policy Argument that criminal law should be a last resort ("ultimum remedium"), but it becomes necessary when administrative law fails to change behavior, violations have systemic and financial impact on workers, and national security schemes.

The contribution of this research is that the Social Security Administration Agency should conduct surveys of companies or corporations to prevent companies from obeying and including their employees to get social security. There needs to be a reform of Law No. 24 of 2011 concerning social security organizing agencies, making stricter improvements so that corporations no longer violate the rules that have been determined. For this reason, it is necessary to have more specific and more technical rules governing the mechanism for applying sanctions, both administrative and criminal sanctions.

4. Conclusions

Corporations are legal entities included in the "Employer" category stipulated in the General Provisions of the BPJS Law. Thus, a corporation is a subject that can be held accountable for its actions, in the context of corporate justice it can represent in court. For implementing regulations or more technical regulations from Law No. 24 of 2011 that regulate the mechanism or process of applying sanctions, especially criminal sanctions, does not yet exist, it is still limited to further provisions relating to administrative sanctions in Government Regulation No. 86 of 2013. Government Regulation No. 86 of 2013. Criminal sanctions have not been implemented at all, but administrative sanctions have begun to be carried out, but in the implementation of administrative sanctions there are also no corporations that are subject to sanctions, namely not receiving certain public services from the government to the company (its workers). In connection with the absence of technical guidelines from the BPJS Law and PP No. 86 of 2013, the implementation of administrative sanctions has not yet been carried out. Then the process cannot be implemented optimally before the existence of more technical legal rules, and in the end the execution is still hanging and cannot be applied.

Although the law provides a framework for administrative sanctions, the system is structurally weak in implementation, dependent on external cooperation, and rarely escalates to stronger penalties. Therefore, the current administrative sanction regime under Law No. 24/2011 and PP No. 86/2013 is legally insufficient to ensure full corporate compliance with BPJS Ketenagakerjaan obligations. Concrete recommendation for systemic compliance, reforms should include mandatory inter-agency enforcement, criminal prosecution protocols for repeat violators, automated compliance tracking and public blacklisting.

Limitations of the research: Overreliance on textual sources (it depends on legal documents (laws, regulations, legal literature) but may miss unwritten practices, institutional limitations, or informal mechanisms that shape BPJS enforcement in real life); Normative research doesn't explore these non-legal factors, which are crucial for understanding the effectiveness of corporate criminal liability. Recommendations for further research to overcome these limitations, a socio-legal or empirical approach could be integrated. For example, Interviews with BPJS officials or corporate HR managers, Analysis of enforcement data (e.g., sanctions against non-compliant corporations), and Case studies on prosecuted companies under the BPJS Law.

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