

Legal responsibilities of employers in the social employment security program in Makassar City

Andi Fajar¹, Nurul Qamar², Aswad Rahmat Hambali³

^{1,2,3}Faculty of Law, Universitas Muslim Indonesia, Makassar, Indonesia

Article Info

Article history:

Received : May 18, 2025

Revised : Jun 22, 2025

Accepted : Jul 29, 2025

Keywords:

Responsibility;
Legal Protection;
Legal Effectiveness;
Justice;
Social Security.

ABSTRACT

The purpose of this study is to find out and analyze the legal responsibility of employers for non-compliance in the employment social security program and analyze what factors affect the consequences of employers for non-compliance in the employment social security program in the jurisdiction of Makassar City. This type of research is Research in general can be classified into two types, namely sociological empirical research (field), which is research conducted with an approach to legal reality in society. This research is based on the existence of a symptom in the form of a gap between expectations (das solen) and reality (das sein) in the field of law. and normative research, which is research conducted by approaching legal norms or substances, legal principles, legal theory, legal postulates and legal comparison. In this study, the author uses juridical normative law research with a qualitative approach. Employers in Makassar City have a legal responsibility to register workers with BPJS Ketenagakerjaan and pay contributions regularly. If not met, they could be subject to administrative, civil, or even criminal sanctions. Therefore, compliance with this social security program is very important to protect workers' rights, and non-compliance in paying contributions and sanctions imposed by BPJS Ketenagakerjaan is the main factor that affects the legal consequences for employers in Makassar City. Lack of understanding, economic difficulties, weak supervision, and data manipulation are the main causes of non-compliance. Meanwhile, BPJS Ketenagakerjaan has implemented various administrative, civil, and criminal sanctions to increase the company's compliance with the employment social security program.

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Corresponding Author:

Andi Fajar
Faculty of Law, Universitas Muslim Indonesia
Jl. Urip Sumoharjo No.225, Sinrijala, Kec. Panakkukang, Kota Makassar, Sulawesi Selatan 90231
Email: andi.fajara84@gmail.com

1. INTRODUCTION

Law Number 13 of 2003 concerning Manpower, This Law regulates the foundations, principles, and objectives of employment development; equal opportunities and treatment in terms of employment; workforce planning and employment information; job training; labor placement; expansion of employment opportunities; the use of foreign labor; employment relations; protection, wages, and welfare; industrial relations; Coaching; supervision; investigation; and criminal provisions and administrative sanctions in the field of employment. Criminal sanctions according to this Law state that criminal sanctions of imprisonment, imprisonment, and/or fines do not eliminate the obligation of

employers to pay rights and/or compensation to workers or workers/laborers. Based on Law Number 24 of 2011, mandatory participation in the employment social security program has criminal consequences with a maximum prison sentence of 8 (eight) years or a maximum fine of 1 billion. Employers are obliged to collect contributions that are the burden of participants from their workers and deposit them to BPJS Ketenagakerjaan. Employers are also required to pay and deposit contributions that are their responsibility to BPJS Ketenagakerjaan. So in other words, the composition of contributions in the Article is a sum of money paid by the participant (from the worker) and the employer. Criminal sanctions are based on Article 55 of Law Number 24 of 2011 concerning the Social Security Administration Agency. That social security is a form of fundamental right to be fulfilled by the state as mandated by the constitution in the 1945 Constitution Article 34 paragraph (2), namely "The state develops a social security system for all people and empowers weak and underprivileged people in accordance with human dignity." Armed with this constitutional basis, the government proposed a Draft Law on the National Social Security System which was subsequently approved by the House of Representatives into Law Number 40 of 2004 concerning the National Social Security System as a regulation for the mechanism for the implementation of social security as a whole. "Social security is a form of social protection that functions to ensure that all people can meet their basic needs for a decent life." In the law, social security consists of several elements, namely social protection, guarantees, all people, and basic necessities of a decent life. From these elements, it can be understood that the mechanism used, namely social insurance, is to realize social justice for all Indonesian people. Social security is essentially a form of social protection provided by the state to all its citizens to guarantee and ensure the fulfillment of basic and decent rights. Society as a whole, without grouping based on their economic capacity, gender, or generation, it is the responsibility of the state to be present to prepare guarantees if at any time a risk occurs and cannot be predicted in advance.

Social security in principle has a difference from social assistance, "social assistance is the distribution of resources to groups experiencing resource difficulties while social insurance is a form of social security with funding that uses insurance principles." Social security runs with an insurance mechanism, where the object of the insured is the loss arising from the existence of risks. The state as an operator or operator which is analogous to an insurance company or in other words as an insurer/guarantor. There are also those who become policyholders or insured people who pay a certain amount of premiums in the form of contributions to the state as the social security provider. Efforts to accelerate the implementation of the national social security system were carried out by giving birth to Law Number 24 of 2011 concerning the Social Security Administration Agency which brought changes in the implementation of social security, especially social security in the field of employment. This is marked by the transformation of PT JAMSOSTEK (Persero) which was previously a State-Owned Enterprise (BUMN) into BPJS Employment in the form of a public legal entity on January 1, 2014. BPJS Ketenagakerjaan is a "legal entity formed to administer the Work Accident Insurance, Old Age Insurance, Pension Insurance, and Death Insurance programs."

Law No. 40 of 2004 and Law No. 24 of 2011 regulate the obligation of employers to gradually register themselves and their workers as participants in BPJS, in accordance with the social security program followed and provide data of themselves and their workers and their family members completely and correctly to BPJS. This obligation is a consequence of the rights of labor as stipulated in Article 99 paragraph (1) of Law Number 13 of 2003 concerning Manpower that: "every worker/laborer and his family has the right to obtain labor social security." Workers' rights are rights born from the employer's obligation to provide protection that includes the welfare, safety, and health of both the workforce mentally and physically. The right to obtain social security for workers is born from the existence of a legal relationship between workers and employers. Economically, the relationship between the two can be said to be unbalanced, the employer as the owner of capital even though it needs workers to run its business, but the number of people who need work is more. So it can be concluded that the number of employers is less than the number of job seekers who need work, making the bargaining position of workers lower than employers. Workers need protection of their rights, because an unbalanced bargaining position makes workers vulnerable to becoming victims of non-fulfillment of rights by employers. Compliance in the implementation of the employment social security program is very important considering the right of workers to social security protection guaranteed by the state through a binding set of rules. Employment social security is a right that is on par with other rights such as wages or salaries that must be provided by

employers. The rights of the worker can only be felt by the worker if the employer has carried out the obligations regulated through laws and regulations to protect the interests of the worker and bind the employer to carry out its obligations.

Non-compliance by the employer with its obligation to gradually register itself and its workers as participants to BPJS Ketenagakerjaan, in accordance with the social security program that is followed results in the worker not having employment social security protection. There is also non-compliance with the employer's obligation to provide data on himself and his workers and their family members completely and correctly to BPJS Ketenagakerjaan, resulting in the benefits of employment social security protection received by workers as BPJS Ketenagakerjaan participants to be reduced or not optimal. Employers' non-compliance in the implementation of the employment social security program in addition to causing losses from the worker can also cause risks for employers.

The discussion in this thesis is preceded by a discussion of the responsibility of employers in the employment social security program. The description is intended to affirm the responsibilities arising from the employer's obligations in the employment social security program. Next, it will be discussed about the types of employer non-compliance in the employment social security program. This description will convey the forms of employer non-compliance in the employment social security program. Next in the core discussion of this thesis, namely the consequences of employers for non-compliance in the employment social security program. This discussion outlines the consequences that can befall employers when they do not comply with the provisions of the employment social security program. The last part provides a conclusion as a conclusion to this thesis. Based on the description above, the author is interested in researching and studying more deeply and pouring it into a thesis in the form of a thesis entitled: "Analysis of Employers' Legal Responsibilities in the Employment Social Security Program in Makassar City".

2. METHOD

Research in general can be classified into two types, namely sociological empirical research (field), which is research conducted with an approach to legal reality in society. This research is based on the existence of a symptom in the form of a gap between expectations (*das sollen*) and reality (*das sein*) in the field of law. and normative research, which is research conducted by approaching legal norms or substances, legal principles, legal theory, legal postulates and legal comparison. In this study, the author combines the two studies, namely in this type of research, the researcher conducts research by combining both types of Normative and Empirical research with a Qualitative approach as mentioned above in a study.

2.1 Data types and sources

- a. Primary data is data that is obtained directly from data sources, through interviews or questions and answers with informants.
- b. Secondary data, namely: data obtained through documents and literature books relevant to this research such as legislation and official documents.

2.2 Population and Sample

A population is a whole or set of research objects with the same characteristics. A population can be a collection of people, objects (living or dead), symptoms, behaviors, legal articles, legal cases, time or place, teaching tools, methods and so on, with the same characteristics and characteristics. The population of this study is the Jurisdiction of Makassar City precisely at the BPJS Employment Makassar Branch Office, which consists of: Employees and staff of the BPJS Employment Makassar Branch Office 10 people; Employees 10 people; Employer 5 people.

A sample is part of the population (part or representative of the population being studied). The research sample is a part of the population that is taken as a data source and can represent the entire population. The concept of a sample in the study is that a small part of the population is taken according to a certain procedure so that it can represent the population representatively. So based on the description above, the researcher decided to use a sample collection technique by means of non-probability sampling. Non-probability sampling techniques are sampling techniques that do not provide opportunities or opportunities for each member of the population to be used as a research sample. The non-probability sampling technique used is purposive sampling. Purposive sampling is a sampling technique used by researchers if the researcher has certain considerations in sampling or determining the sample for a certain purpose. Samples/objects that are the source of the data

include: Employees and staff of the BPJS Employment Makassar Branch Office 10 people; Employees 10 people; Employer 5 people. Based on the data above, the total sample in this study is 25 respondents.

2.3 Data Collection Techniques

The techniques used in collecting data in this study are as follows:

- a. Literature Review, which is studying and studying data in various literature and looking at various literature books, newspapers and scientific works that are related to the object of research.
- b. Interviews are questions and answers conducted by researchers and research respondents. The question-and-answer questions are carried out to obtain information related to the problem being researched. Interviews are a data collection technique through the process of direct communication with data sources. Communication is carried out in the form of oral dialogue or often called the question-and-answer method with research data sources.
- c. Observation, that is: by making direct observations on objects that are related to the problem to be discussed.

2.4 Data Analysis

The most important factor in research to determine the quality of research results is data analysis. The data that has been obtained after going through the data processing mechanism is then determined by the type of analysis, so that later the collected data can be more accountable. In this research, the data analysis technique used is a data analysis technique that is qualitative deductive. According to Jhonny Ibrahim, deductive qualitative analysis is drawing a conclusion from a general problem to a concrete problem in society. The data collected from the results of the research, both primary and secondary data, are then analyzed qualitatively and discussed in the form of elaboration by giving meaning in accordance with the applicable laws and regulations.

3. RESULTS AND DISCUSSION

3.1 Legal Responsibilities of Employers in the Employment Social Security Program in Makassar City

Based on the results of the author's interview with the main informant who stated that: "In Makassar City, employers have a legal responsibility to register and pay BPJS Employment contributions for their workers, which include Work Accident Insurance (JKK), Death Insurance (JKM), Old Age Insurance (JHT), and Pension Insurance (JP), in accordance with applicable laws and regulations". The following are details of the legal responsibilities of employers in the Employment Social Security program in Makassar City:

- a. Registration and Payment of Contributions, namely Employers are obliged to register all their workers with BPJS Ketenagakerjaan and pay monthly contributions in accordance with applicable regulations.
- b. The scope of the Program, namely the Employment Social Security Program that employers must participate in, includes: a). Work Accident Insurance (JKK): Provides protection against the risk of work accidents, including medical and rehabilitation costs. B). Death Insurance (JKM): Provides compensation to the family if the worker dies due to a work accident or work-related illness. c). Old Age Security (JHT): Provides financial security for workers when they enter retirement age. d). Pension Security (JP): Provides a monthly income guarantee for workers after entering retirement age.
- c. Violation Sanctions: If the employer is negligent in fulfilling its obligations, it may be subject to administrative sanctions and/or criminal sanctions in accordance with applicable laws and regulations.
- d. Worker Protection: The Employment Social Security program aims to protect workers from risks that may occur during their employment life, as well as provide social security for them and their families in the future.

Furthermore, based on the results of the author's interview with the main informant who stated that: "Employers have a legal obligation to register their workers in the BPJS Employment program and pay contributions in accordance with applicable regulations. If it is not fulfilled, there are legal consequences that can be applied".

Here are the aspects of his legal responsibility:

- a. Employers' Obligations in the Employment Social Security Program

Based on Law Number 24 of 2011 concerning the Social Security Administration Agency (BPJS) and Government Regulation Number 86 of 2013, employers have the following obligations:

- a. Register workers as participants of BPJS Ketenagakerjaan.
 - b. Pay contributions regularly and on time according to applicable regulations.
 - c. Reporting the correct amount of labor and wages so that the calculation of contributions is in accordance with real conditions.
 - d. Does not hinder or delay the payment of claims if the worker has a work accident or termination of employment (PHK).
- b. Legal Consequences for Non-Compliant Employers
If the employer does not fulfill its obligations, it will be sanctioned as follows:
- a. Administrative Sanctions
In accordance with Article 17 of the BPJS Law, employers who do not comply will be subject to administrative sanctions in the form of:
 - 1) Written reprimand from BPJS Ketenagakerjaan.
 - 2) A fine for late payment of contributions is 2% of the amount that must be paid each month of delay.
 - 3) Restrictions on access to public services, such as a ban on participating in government projects.
 - b. Civil Sanctions
BPJS Ketenagakerjaan can file a civil lawsuit against employers who do not pay contributions, including confiscation of assets to pay off arrears of workers' contributions.
 - c. Criminal Sanctions
If the employer deliberately does not register its workers with BPJS Ketenagakerjaan or manipulates data to avoid contributions, it can be subject to criminal sanctions in accordance with Articles 55 and 59 of the BPJS Law, namely: 1). Maximum imprisonment of 8 years. 2). Maximum fine of IDR 1 billion. 3). Law Enforcement Efforts in Makassar City

In practice, BPJS Ketenagakerjaan Makassar City collaborates with the Manpower Office to supervise companies that have not complied. Some of the efforts made include:

- a. Socialization and education to companies about the importance of employment social security.
- b. Audits and inspections are conducted directly into companies that are suspected of not paying dues properly.
- c. Cooperation with the District Attorney's Office in cracking down on companies that remain stubborn.

Furthermore, according to the author's analysis with Based on the results of interviews with the main informant who stated that: Employers in Makassar City have a legal responsibility to register workers with BPJS Ketenagakerjaan and pay contributions regularly. If not met, they could be subject to administrative, civil, or even criminal sanctions. Therefore, compliance with this social security program is essential to protect workers' rights.

3.2 Factors Affecting the Consequences of Employers in the Employment Social Security Program in Makassar City

Based on the results of the author's interview with the main informant who stated that: "The consequences of employers in the Employment Social Security (Jamsostek) program in Makassar City are influenced by several factors, including non-compliance in paying contributions, sanctions imposed by BPJS Ketenagakerjaan, and the impact on company performance and worker welfare". Here is a more detailed explanation:

1. Non-Compliance Factors in Paying Contributions:
 - a. Arrears of Contributions: If the company is late or does not pay Social Security contributions, there will be gradual consequences, ranging from supervision and examination by the internal team of BPJS Ketenagakerjaan to reports to the Prosecutor's Office, the Ministry of Manpower, or other law enforcement. If the Company is late in fulfilling its obligations in paying membership fees, the Company will get the consequences in stages as follows:
 - 1) Supervised and inspected by the internal team of BPJS Ketenagakerjaan.
 - 2) Reported to the Prosecutor's Office, the Ministry of Manpower, or other law enforcement.
 - 3) Disseminated through the Prosecutor's Office of the Republic of Indonesia.
 - 4) Its status was raised to SKK Litigation, which can enter the legal realm.

However, if the Company has paid off the payment bill after the first consequence is applied, then BPJS Ketenagakerjaan will not continue to apply the second, third, and fourth consequence. Sanctions and Fines for Late Payment of Contributions, namely Questioning the sanctions, Deputy for Supervision and Examination of BPJS Employment Adi Hendrata said that broadly speaking, there are two sanctions that the Company will receive if they are late in paying contributions, namely:

- 1) Administrative sanctions, which prevent the Company from getting public services.
- 2) Criminal, if the Company does not pay bills until the last consequence stage.

Meanwhile, the amount of fine if the Company is late in paying contributions is 2% of the monthly bill. When the Company will pay the outstanding bills, the total amount is the value of the contribution plus a penalty of 2% of the value of the contribution per month. What Companies Need to Do If Late in Paying Contributions is Based on the explanation above, the only thing that the Company needs to do if it is late in paying its Workers' contributions is to pay off the hanging bills. That way, the Company has fulfilled the rights of workers, will not lose the right to public services, and avoid criminal consequences. The calculation of the Company's late payment of contributions is after the 15th of the following month. BPJS Employment hopes that the Company will have full awareness to be able to make contributions payments on time. If the Company is able to pay the monthly contributions (i.e. in the current month, a maximum of the 28th, 30th, or 31st), the Participant can receive more complete guarantee benefits as well as the benefit of developing business results according to the current month. Every Wage Recipient who works in a PKBU has the right to become a participant in 5 BPJS Employment programs, namely Old Age Insurance (JHT), Work Accident Insurance (JKK), Death Insurance (JKM), Pension Insurance (JP), and Job Loss Insurance (JKP). Immediately give and fulfill Job Protection for all Workers in your Company so that Workers always feel protected and have a higher morale. In the end, this will trigger increased worker productivity and the company's revenue can also increase

- b. Administrative Sanctions: BPJS Ketenagakerjaan may impose administrative sanctions, such as fines or penalties, on companies that do not pay dues on time.
- c. Impact on Company Performance: Non-compliance in paying dues can damage the company's reputation and can disrupt the company's overall performance. The respondents' responses regarding the influence of Non-Compliance in Paying Contributions on Factors Affecting the Consequences of Employers in the Employment Social Security Program in Makassar City, can be seen in the following table:

Table 1. Influence of Non-Compliance Factors in Paying Contributions on the Consequences of Employers in the Employment Social Security Program in Makassar City

Statement	Sum	Percentage
Affect	16	64
Less Affecting	5	20
Does Not Affect	4	16
Number of Respondents	25	100

Results of Primary Data Processing for 2024

Based on table 1 above, it can be seen that from 25 Respondents, 64% of respondents who answered had an influence, 20% of respondents who answered had less influence and 16% who answered did not affect the question of whether the Factor of Non-Compliance in Paying Contributions Affects the Consequences of Employers in the Employment Social Security Program in Makassar City and Based on the Respondent's answer above, it is relatively Influential.

3.3 Author's Analysis

Based on the author's analysis, employers' non-compliance in paying BPJS Employment contributions is the main factor that contributes to the legal and administrative consequences they face. Some of the causes of this non-compliance include:

- a. Lack of Awareness and Understanding is that Many employers, especially in the small and medium enterprises (SMEs) sector, do not understand the importance of employment social security programs and socialization that is less effective makes employers not aware of the obligations and benefits of participation in BPJS Ketenagakerjaan;

- b. The Company's Financial Condition is that Employers who experience economic difficulties or have unstable cash flows tend to delay contribution payments and the Pandemic and economic crisis are also factors that exacerbate non-compliance in contribution payments;
- c. Less Strict Supervision, namely Some companies still do not pay contributions because they feel that supervision and sanctions are not too strict and the lack of inspection and follow-up from BPJS Employment and the Manpower Office causes many companies to escape legal action;
- d. Labor Data Manipulation is that there are companies that report less labor or report lower wages to reduce the amount of contributions that must be paid.

Sanction Factors Imposed by BPJS Ketenagakerjaan:

- a. Supervision and Inspection: BPJS Ketenagakerjaan will supervise and inspect companies that have arrears of contributions.
- b. Report to Law Enforcement: If the arrears continue, BPJS Ketenagakerjaan can report the company to the Prosecutor's Office, the Ministry of Manpower, or other law enforcement.
- c. Determination of Participant Status: Companies that do not pay contributions can be subject to sanctions in the form of freezing or revocation of Social Security membership status for their workers.

The respondents' responses regarding the effect of sanctions imposed by BPJS Ketenagakerjaan on the factors that affect the consequences of employers in the Employment Social Security program in Makassar City, can be seen in the following table:

Table 2. Influence of Sanctions Imposed by BPJS Ketenagakerjaan on the Consequences of Employers in the Employment Social Security Program in Makassar City

Statement	Sum	Percentage
Affect	18	72
Less Affecting	5	20
Does Not Affect	2	8
Number of Respondents	25	100

Results of Primary Data Processing for 2024

Based on table 2 above, it can be seen that from 25 Respondents, 72% of respondents who answered had an influence, 20% of respondents who answered had less influence and 8% who answered did not affect the question of whether the Sanction Factor Imposed by BPJS Ketenagakerjaan Affects the Consequences of Employers in the Employment Social Security Program in Makassar City and Based on the Respondent's answer above, it is relatively Influential.

According to the author's analysis, employers' non-compliance in paying BPJS Employment contributions can lead to various legal and administrative consequences, including:

1. Administrative Sanctions
 - a. Written reprimand for non-compliant employers.
 - b. Late payment penalty of 2% per month of the amount of unpaid contributions.
 - c. Restrictions on access to public services, such as prohibitions on participating in tenders or government projects.
2. Civil Sanctions
 - a. BPJS Ketenagakerjaan can sue the employer civilly if there is a violation that is detrimental to the rights of workers.
 - b. Confiscation of company assets to pay arrears of workers' contributions.
3. Criminal Sanctions
 - a. In accordance with Articles 55 and 59 of the BPJS Law, employers who deliberately do not register their workers or do not pay contributions can be charged:
 - 1) Maximum imprisonment of 8 years
 - 2) Maximum fine of IDR 1 billion
 - b. This criminal sanction is applied to employers who systematically avoid paying contributions or refuse to give their workers their rights

Based on the results of the author's interview with the main informant who stated that: "Non-compliance in paying contributions and sanctions imposed by BPJS Ketenagakerjaan is the main factor that affects the legal consequences for employers in Makassar City. Lack of understanding, economic difficulties, weak supervision, and data manipulation are the main causes of non-compliance. Meanwhile, BPJS Employment has implemented various administrative, civil, and criminal sanctions to increase company compliance with the employment social security program".

4. CONCLUSION

Employers in Makassar City have a legal responsibility to register workers with BPJS Ketenagakerjaan and pay contributions regularly. If not met, they could be subject to administrative, civil, or even criminal sanctions. Therefore, compliance with this social security program is essential to protect workers' rights. Non-compliance in paying contributions and sanctions imposed by BPJS Ketenagakerjaan is the main factor that affects legal consequences for employers in Makassar City. Lack of understanding, economic difficulties, weak supervision, and data manipulation are the main causes of non-compliance. Meanwhile, BPJS Ketenagakerjaan has implemented various administrative, civil, and criminal sanctions to increase the company's compliance with the employment social security program. Improving the Digital Service System-BPJS must provide an online platform that is more responsive and easily accessible to employers and workers, Simplify the Worker Claim Process – Many workers have difficulty in claiming BPJS benefits. Faster and more transparent procedures should be implemented. Strengthening Cooperation with Local Governments. In order for supervision to be more effective, BPJS needs to collaborate with the Manpower Office, Police, and Prosecutor's Office in enforcing the rules, Establishing Cooperation with Banks and Financial Institutions-BPJS can work with banks or fintech to offer more flexible contribution payment methods for companies. To increase employer compliance in Makassar City with the BPJS Ketenagakerjaan program, a combination of strategies is needed that includes socialization, law enforcement, incentives, and service system improvement. The government, BPJS Ketenagakerjaan, and companies must work together to ensure that workers' rights to social security are truly protected.

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