International Journal of Business, Law, and Education
Publisher: IJBLE Scientific Publications Community Inc.
IJBLE
Volume 7, Number 2, 2026
https://ijble.com/index.php/journal/index

Corporate Legal Liability for Failure to Register Workers in Indonesia's Social Security System: A Good Corporate Governance Perspective

I Made Upadana Putra Miasa[1], Made Aditya Pramana Putra[2]
[12]Faculty of Law, Universitas Udayana, Indonesia
Corresponding author: upadanaputra03@gmail.com[1]

Abstract
This article examines the legal consequences of a corporation's failure to register workers in Indonesia's national social security system and evaluates that non-compliance through the principles of Good Corporate Governance (GCG). It applies doctrinal legal research using statutory, conceptual, and analytical approaches. Primary legal materials include the 1945 Constitution, Law No. 40 of 2004 on the National Social Security System, Law No. 24 of 2011 on the Social Security Administering Bodies, Law No. 2 of 2004 on Industrial Relations Dispute Settlement, the labour-law framework as amended by Law No. 6 of 2023, and Government Regulation No. 86 of 2013. The analysis shows that the duty to register workers is a mandatory statutory obligation rather than a discretionary employee benefit. Failure to register directly attracts administrative sanctions and may also support a rights dispute and civil compensation where loss and causation are established. Criminal liability should not be inferred automatically from non-registration; under the BPJS Law it arises only when the specific statutory elements of contribution-related offences are satisfied. From a governance perspective, non-registration indicates failures of responsibility, accountability, fairness, transparency, board oversight, and internal control. The article develops an integrated liability-governance framework that connects legal sanctions with preventive corporate controls, including workforce reconciliation, contribution audits, board-level compliance reporting, accessible worker grievance procedures, and documented remediation. This framework clarifies the boundary between administrative, civil, industrial-relations, and criminal consequences while positioning social-security compliance as a core corporate-governance obligation.

Keywords:
Corporate legal liability; Good Corporate Governance; BPJS Employment; social security compliance; workers' rights

DOI. https://doi.org/10.56442/ijble.v7i2.1540

INTRODUCTION

Social security is both a constitutional entitlement and an institutional mechanism for allocating the social and economic risks associated with work. In Indonesia, this function is implemented through the National Social Security System and administered by the Social Security Administering Bodies (Badan Penyelenggara Jaminan Sosial, BPJS). The statutory design rests on mandatory participation, mutual cooperation, accountability, portability, and the use of social-security funds for participants' benefit. These principles are consistent with the broader international understanding that social protection should secure access to essential services and income security across the life cycle (International Labour Organization, 2012, 2021).

For workers, registration is the gateway to enforceable programme benefits. A worker who is omitted from BPJS records may be unable to obtain protection when an employment injury, death, old age, retirement, job loss, or health-related risk materialises. Indonesia's experience with national health and social-insurance reform also demonstrates that formal legal coverage does not by itself guarantee effective protection; enrolment, administrative capacity, service availability, and institutional accountability remain decisive (Agustina et al., 2019; Mahendradhata et al., 2017; Pisani et al., 2017; Pratiwi et al., 2021). Earlier insurance programmes likewise show that the practical value of social insurance depends on whether eligible individuals are actually included and able to use the benefits provided (Sparrow et al., 2013).

The employer's registration duty therefore cannot be reduced to a routine administrative formality. Article 15 of Law No. 24 of 2011 requires employers, in stages determined by law, to register themselves and their workers and to provide complete and accurate data. Article 17 subjects non-compliant non-state employers to administrative sanctions, including written warnings, fines, and denial of specified public services. Government Regulation No. 86 of 2013 operationalises those sanctions. The legal structure is designed to prevent employers from externalising employment-related social risks to workers, their families, or the public system.

Despite this relatively clear statutory architecture, the classification of corporate liability remains conceptually unsettled in legal writing and practice. Non-registration is frequently described as simultaneously producing administrative, civil, criminal, and industrial-relations liability without distinguishing the legal elements that activate each regime. That approach is overbroad. Administrative liability follows directly from the statutory breach. Civil liability depends on a legally cognisable loss, fault or unlawfulness, and causation. An industrial-relations claim depends on the characterisation of the omitted benefit as an unfulfilled statutory right. Criminal responsibility, by contrast, requires strict conformity with the offence defined by legislation and cannot be presumed merely because the corporation failed to register a worker.

The issue also concerns corporate governance. Corporate governance is not limited to protecting investors or regulating relations between shareholders and managers. Contemporary governance standards require boards and executives to identify material legal obligations, supervise internal controls, disclose significant compliance risks, and take account of stakeholder interests relevant to the company's long-term sustainability (OECD, 2023). Employees are central stakeholders because the enterprise depends on their labour and because managerial decisions can directly affect their legal and socio-economic security (Botha, 2015; Freeman, 1984). The principles of responsibility, accountability, transparency, independence, and fairness are therefore directly engaged when a company excludes workers from mandatory social-security programmes.

Existing studies on Indonesian social protection have primarily examined the expansion, political development, financing, coverage, and equity of national insurance programmes (Agustina et al., 2019; Pisani et al., 2017; Pratiwi et al., 2021). Corporate-governance scholarship, meanwhile, has developed sophisticated accounts of board accountability, stakeholder responsibility, and the institutionalisation of corporate social obligations (Aguilera et al., 2007; Matten & Moon, 2008; Shleifer & Vishny, 1997). Less attention has been given to the doctrinal connection between an employer's BPJS registration duty, the differentiated forms of corporate liability, and the governance controls necessary to prevent and remedy non-compliance.

This article addresses two questions. First, how should Indonesian law classify the consequences of a company's failure to register workers in the social security system? Second, how can GCG principles be used to strengthen prevention, detection, accountability, and remediation? The article contributes an integrated liability-governance framework. Its central argument is that worker registration is a mandatory legal duty whose direct consequence is administrative enforcement, while additional civil, industrial-relations, or criminal consequences arise only when the specific legal elements of those regimes are satisfied. GCG converts this external duty into an internal system of board oversight, reliable workforce data, contribution controls, worker-accessible reporting, and documented corrective action.

METHOD

This study uses doctrinal or normative legal research. Doctrinal research identifies, interprets, and systematises legal rules and principles in order to resolve a defined legal problem (Hutchinson & Duncan, 2012). The method is appropriate because the research questions concern the legal character of the employer's registration duty, the conditions governing different forms of liability, and the normative implications of GCG principles rather than the measurement of empirical prevalence or causal effects.

The primary legal materials are the 1945 Constitution of the Republic of Indonesia; Law No. 40 of 2004 on the National Social Security System; Law No. 24 of 2011 on the Social Security Administering Bodies, as amended; Law No. 2 of 2004 on Industrial Relations Dispute Settlement; Law No. 13 of 2003 on Manpower as amended through Law No. 6 of 2023; Law No. 40 of 2007 on Limited Liability Companies; Government Regulation No. 86 of 2013; and Article 1365 of the Indonesian Civil Code. International social-protection and governance instruments are used as persuasive conceptual materials, particularly ILO Recommendation No. 202 and the G20/OECD Principles of Corporate Governance 2023.

The analysis combines three approaches. The statutory approach maps the duties, sanctions, remedies, and institutional competences created by the relevant legislation. The conceptual approach examines legal liability, labour protection, stakeholder responsibility, and corporate governance. The analytical approach applies grammatical, systematic, and teleological interpretation. Grammatical interpretation is used to distinguish the wording of the registration obligation in Article 15 of the BPJS Law from the contribution offences in Articles 19 and 55. Systematic interpretation places BPJS obligations within labour law, civil liability, industrial-relations procedure, and company governance. Teleological interpretation evaluates the rules against their protective purpose: preventing workers from bearing risks that the mandatory social-security system is intended to pool.

Secondary materials were selected for their relevance to doctrinal method, labour-law protection, social-security development in Indonesia, and internationally recognised corporate-governance theory. The study does not claim to determine the frequency of non-registration or the empirical effectiveness of sanctions. Its conclusions are doctrinal: they establish the legally defensible classification of consequences and propose governance mechanisms consistent with the identified duties.

RESULTS AND DISCUSSION

1. The Normative Structure of the Employer Registration Duty

The constitutional foundation of the Indonesian social-security system appears in Article 28H(3) of the 1945 Constitution, which recognises the right to social security, and Article 34(2), which requires the state to develop a social-security system for all citizens. Law No. 40 of 2004 translates this mandate into a national system governed by principles that include mandatory participation, mutual cooperation, transparency, prudence, accountability, portability, and fiduciary management. The system is intended to protect participants from social and economic risks while maintaining human dignity.

The mandatory character of participation is critical. Social security is not structured as a voluntary corporate welfare programme offered only when financially convenient. It is a statutory institution that redistributes risk through compulsory inclusion and contributions. Labour law has long recognised that individual freedom of contract is insufficient where bargaining power is structurally unequal and where the consequences of workplace risks extend beyond the immediate parties (Davidov, 2016; Deakin & Wilkinson, 2005). Mandatory standards therefore operate as minimum conditions that cannot be displaced by labels such as temporary, daily, outsourced, probationary, or informal when the factual and legal conditions of an employment relationship are present.

Article 15(1) of Law No. 24 of 2011 requires an employer to register itself and its workers as BPJS participants according to the applicable programmes. Article 15(2) requires complete and accurate data concerning the employer, workers, and their family members. These duties are complementary. A company breaches the statutory scheme not only when it registers no workers, but also when it registers only part of the workforce, reports inaccurate wage or identity data, omits eligible family members where applicable, or delays registration in a manner that creates a protection gap.

The obligation should be interpreted from the commencement of the employment relationship, subject to the operational rules of each programme. A company's internal classification does not determine statutory entitlement conclusively. Where an individual performs work for wages under the direction of an employer, the legal substance of the relationship must prevail over an artificial contractual label. This approach is consistent with the protective purpose of labour law and with the principle that employers should not obtain a cost advantage by shifting legally mandated social risks to workers.

The distinction between BPJS Employment and BPJS Health should also be maintained. The two administering bodies cover different programmes and risks, but the corporate compliance problem is structurally similar: accurate identification of eligible workers, timely registration, correct wage reporting, timely collection and remittance of contributions, and continuing updates when employment or family data change. A governance system that treats registration as a one-time human-resources task is therefore inadequate. Compliance must operate as a continuing data and payment process across human resources, payroll, finance, legal, and board oversight.

2. Preventive and Remedial Protection for Unregistered Workers

Legal protection can be understood as preventive and remedial. Preventive protection seeks to stop the loss of rights before it occurs. In the BPJS context, its core instruments are mandatory registration, accurate data submission, timely contribution payment, labour inspection, BPJS supervision, and internal corporate controls. Remedial protection becomes necessary after non-compliance has produced a dispute, a denial of benefits, or another measurable loss.

Preventive protection is particularly important because social-security losses often crystallise suddenly. An occupational accident may occur before a worker discovers that the company never completed registration. A worker may learn that contributions were not remitted only when attempting to claim benefits. Ex post compensation can reduce financial loss but cannot fully reproduce the speed, certainty, or institutional support that timely social-security coverage is designed to provide. The law therefore appropriately places the primary duty on the employer and authorises administrative intervention before an insured event occurs.

Workers should have access to information sufficient to verify compliance. Transparency requires more than a general statement that the company 'provides BPJS'. Workers should be able to confirm their participant number, registered programmes, wage basis, contribution status, and effective date. A discrepancy-reporting mechanism should permit correction without retaliation. Such access is consistent with the idea that employees are not passive beneficiaries but rights-holders and stakeholders whose information can improve organisational compliance (Botha, 2015; OECD, 2023).

When a company has failed to register a worker, remediation should be prompt and documented. At minimum, the company should complete registration, correct worker and wage data, pay arrears and applicable penalties, preserve evidence, assess whether any benefit was lost, and provide a process for compensating legally attributable loss. Remediation should not depend solely on whether the worker initiates litigation. Under a governance-based approach, management has an affirmative duty to investigate the scope of non-compliance and to prevent recurrence.

The protective rationale is supported by the development of Indonesian social insurance. Research on national coverage shows that legal entitlement, enrolment, service availability, and financial protection are interconnected but not identical (Agustina et al., 2019; Pratiwi et al., 2021). Although much of that literature concerns health insurance, the institutional lesson is transferable: inclusion in the administrative system is a precondition for the effective enjoyment of statutory benefits. Registration failures therefore undermine both individual rights and the systemic objective of universal and sustainable protection.

3. Differentiating Administrative, Industrial-Relations, Civil, and Criminal Liability

Legal responsibility follows from the breach of a norm that attaches a sanction or remedial consequence to the responsible legal subject, but the content of that responsibility depends on the particular rule invoked (Kelsen, 1967). A legally sound analysis must therefore distinguish the bases and thresholds of liability. The same factual episode may activate more than one regime, but the regimes are not interchangeable. Each requires its own legal basis, competent institution, procedure, and elements.

First, administrative liability is the direct statutory consequence of non-registration. Article 17 of Law No. 24 of 2011 expressly applies to non-state employers that fail to perform the duties in Article 15(1) and (2). The available sanctions are written warnings, fines, and denial of specified public services. Government Regulation No. 86 of 2013 sets out the sequence and implementation of those measures, including repeated warnings and restrictions affecting business-related permits, tender participation, permits for foreign workers, labour-provider licensing, and building permits. Administrative enforcement serves both coercive and preventive functions: it pressures the company to regularise participation before further losses arise.

Second, non-registration may constitute a rights dispute under Law No. 2 of 2004. A rights dispute concerns the non-fulfilment of a right arising from legislation, an employment agreement, company regulations, or a collective labour agreement. Because social-security participation is established by statute, a worker may frame the company's omission as the non-fulfilment of a statutory employment right. The statutory process generally begins with bipartite negotiations. If no settlement is reached, the dispute may proceed through the labour authority and mediation, followed where necessary by adjudication in the Industrial Relations Court. Decisions in rights disputes are subject to the remedies provided by the statute, including cassation; they should not be described categorically as immediately final in all circumstances.

Third, civil liability may arise under Article 1365 of the Indonesian Civil Code when the established elements of an unlawful act are satisfied. Non-registration supplies a strong basis for unlawfulness because it violates an express statutory duty. Nevertheless, compensation is not automatic. The claimant must identify fault or attributable conduct, a legally recognised loss, and a causal relationship between the breach and the loss. The clearest example is an employment injury for which the worker cannot obtain the benefit that would have been available had registration and contributions been properly completed. Recoverable loss may include unpaid medical expenses, income loss, or the value of statutory benefits, subject to proof and the applicable remedial rules.

Fourth, criminal liability must be analysed with particular precision. Article 55 of Law No. 24 of 2011 criminalises an employer's violation of Article 19(1) or (2), namely the failure to collect and remit the worker's contribution or to pay and remit the employer's contribution. It does not state that every violation of the registration duty in Article 15 is a criminal offence. Accordingly, non-registration alone directly triggers the administrative regime under Article 17. Criminal exposure may arise when the facts also establish the distinct contribution-related offence or another offence under applicable law. This distinction reflects the legality principle: criminal provisions must be interpreted strictly, and liability cannot be extended by analogy.

Corporate attribution introduces a further question. A company acts through its organs, directors, managers, and employees. Administrative duties attach to the employer as the regulated entity. Civil responsibility may attach to the company for organisational failure and to individuals where their own conduct satisfies the relevant rules. Criminal attribution depends on the applicable statutory model, the conduct and mental element of responsible persons, and the rules governing corporate criminal responsibility. The board's representative role in proceedings does not by itself prove personal criminal liability.

The differentiated framework prevents both under-enforcement and overstatement. Treating every case as merely administrative ignores the possibility of actual worker loss and rights-based remedies. Conversely, labelling every omission criminal weakens doctrinal credibility and conflicts with the wording of the BPJS Law. The appropriate approach is cumulative but element-specific: identify the administrative breach first, then test separately whether the facts satisfy the requirements of industrial-relations, civil, or criminal law.

4. Good Corporate Governance as a Compliance Architecture

GCG provides the organisational architecture through which a company should prevent, detect, and correct BPJS non-compliance. Classical corporate-governance theory emphasises mechanisms that discipline management, allocate decision rights, and control agency costs (Shleifer & Vishny, 1997). Modern governance has developed beyond a narrow shareholder focus by recognising stakeholder interests, sustainability, legal compliance, and the social effects of corporate decision-making (Aguilera et al., 2007; Matten & Moon, 2008; OECD, 2023). Social-security compliance sits at the intersection of these perspectives: it is a mandatory legal obligation, a worker-protection measure, a financial and operational risk, and a test of board oversight.

The principle of responsibility requires the company to comply with legislation and to recognise the social consequences of its activities. Carroll's (1991) framework places legal responsibility as an indispensable dimension of corporate responsibility rather than an optional philanthropic act. A company that funds external social programmes while excluding its own workers from mandatory protection cannot plausibly claim responsible governance. The first responsibility is to comply with the legal minimum owed to those whose labour sustains the enterprise.

Accountability requires clear assignment of duties and verifiable reporting. Registration commonly involves several functions: human resources identifies workers and employment status; payroll calculates the wage basis and deductions; finance remits contributions; legal or compliance interprets obligations; internal audit tests controls; and directors supervise the system. When responsibilities are diffuse, each unit may assume that another has completed the process. An accountability matrix should therefore identify the responsible officer, approval authority, evidence of completion, escalation route, and reporting frequency for every stage.

Transparency requires accurate information to the board, regulators, BPJS, and workers. Internally, management reports should disclose at least the number of active workers, number registered in each programme, unmatched records, registration delays, contribution arrears, unresolved worker complaints, and corrective actions. Externally, the company must provide complete and truthful data to BPJS. For workers, transparency includes access to registration and contribution information that allows them to detect errors before a claim event.

Fairness requires equal treatment of workers who are legally entitled to participation. Selective registration based on seniority, employment label, bargaining power, or managerial preference is incompatible with the non-discriminatory logic of mandatory social security. Independency requires the compliance function to be able to report material deficiencies without interference from managers whose budgets or performance indicators may be affected. Together, these principles convert a broad ethical commitment into concrete control requirements.

Board oversight is central. The G20/OECD Principles emphasise board responsibility for risk oversight, internal controls, legal compliance, and stakeholder interests relevant to long-term success (OECD, 2023). A board cannot manage each registration transaction, but it must ensure that a reliable system exists, review material exceptions, allocate adequate resources, and require remediation. Repeated non-registration across business units is not merely an operational error; it is evidence that governance structures have failed to identify or control a predictable legal risk.

The governance analysis also clarifies why cost efficiency is not a lawful justification. Avoided contributions may improve short-term cash flow, but they create contingent liabilities, sanctions, litigation costs, reputational damage, workforce distrust, and potential disruption to permits or public services. More fundamentally, the company obtains an economic advantage by transferring protected risks to workers. Good governance requires decision-makers to evaluate the full legal and stakeholder cost rather than a narrow payroll saving.

5. Integrated Liability-Governance Framework

The integrated framework proposed in this article links each legal risk to a governance response. It is designed for companies of different sizes and can be scaled according to workforce complexity. Its purpose is not to replace public enforcement but to make compliance operational within the enterprise.

The first component is a complete workforce register. The company should maintain a single authoritative list that reconciles human-resources, payroll, attendance, vendor, and BPJS records. The register should identify the legal basis of each work arrangement and flag individuals performing work who are absent from payroll or BPJS data. Outsourcing does not eliminate oversight: the user company should conduct due diligence and contractual monitoring to ensure that the labour provider performs its statutory obligations.

The second component is event-based registration control. New hires, transfers, wage changes, family-data changes, leave, termination, and re-engagement should trigger defined workflows. Registration should be completed within the legally applicable period, and no worker should begin exposed work without confirmation that required employment-injury protection is effective. System controls should prevent payroll closure when mandatory fields or participant identifiers are missing, subject to documented emergency procedures.

The third component is monthly contribution reconciliation. Payroll deductions, employer contributions, payment instructions, bank evidence, and BPJS statements should be matched. Exceptions should be aged, assigned, and escalated. Internal audit should periodically test samples across permanent, fixed-term, daily, outsourced, remote, and managerial workers. The audit should verify not only the existence of a participant number but also the accuracy of programme, wage, and payment data.

The fourth component is worker verification and grievance access. Workers should receive confirmation of registration and a simple means of checking contribution status. Complaints should be confidential, protected against retaliation, and resolved within a defined service standard. Aggregate complaint data should be reported to senior management and the board because recurring complaints may reveal a systemic control failure.

The fifth component is escalation and remediation. Material non-compliance should trigger a legal assessment that distinguishes administrative exposure, worker claims, industrial-relations disputes, and possible contribution offences. The company should register omitted workers, correct data, pay arrears and penalties, assess benefit loss, preserve records, notify relevant organs, and investigate root causes. Disciplinary action should focus on culpable conduct without discouraging self-reporting or concealment correction.

The sixth component is board-level assurance. At least periodically, the board or an appropriate committee should receive a social-security compliance dashboard and a written assurance from responsible executives. Material exceptions should remain open until independently verified. Where the company publishes sustainability or governance information, any claim concerning worker welfare should be consistent with actual BPJS compliance. This avoids a gap between public responsibility narratives and internal employment practice.

Table 1 summarises the relationship between legal consequence and governance response. The table demonstrates that sanctions and controls should be analysed together: public law defines the minimum consequence, while governance determines whether the company can prevent recurrence and provide timely remediation.

Table 1. Legal consequences of BPJS non-compliance and corresponding governance controls

Legal pathway	Trigger / required elements	Principal consequence or remedy	Governance control
Administrative	Failure to register the employer or workers, or failure to provide complete and accurate data under Article 15 of the BPJS Law.	Written warning, fine, and/or denial of specified public services under Article 17 and Government Regulation No. 86 of 2013.	Automated registration workflow; workforce-to-BPJS reconciliation; exception escalation; regulatory response protocol.
Industrial relations	Non-fulfilment of a statutory worker right, creating a rights dispute under Law No. 2 of 2004.	Bipartite negotiation, mediation through the labour authority, and adjudication in the Industrial Relations Court, subject to statutory remedies.	Worker-accessible grievance channel; documented bipartite process; legal case management; non-retaliation safeguards.
Civil	Unlawful conduct, attributable fault, proven loss, and causation under Article 1365 of the Civil Code.	Compensation for losses attributable to the absence of registration or benefits.	Loss-assessment protocol; reserves; prompt remediation; preserved records and benefit calculations.
Criminal	Specific violation of Article 19(1) or (2), or another defined offence; non-registration alone is not automatically criminal.	Imprisonment and/or fine where statutory offence elements and rules of attribution are proved.	Contribution reconciliation; segregation of duties; fraud controls; legal escalation and independent investigation.
GCG / organisational accountability	Failure of responsibility, accountability, transparency, fairness, independence, oversight, or internal control.	Board and management accountability, corrective action, control redesign, and reputational consequences.	Board dashboard; compliance ownership matrix; internal audit; whistleblowing; periodic assurance and public-report consistency.

CONCLUSION

A company's duty to register workers in Indonesia's social-security system is a mandatory legal obligation grounded in constitutional social protection and implemented through the SJSN and BPJS legislation. It is not a discretionary benefit and cannot lawfully be displaced by cost considerations or by unsupported contractual labels. The direct statutory consequence of failure to register is administrative liability under Article 17 of Law No. 24 of 2011 and Government Regulation No. 86 of 2013.

Additional consequences require separate legal analysis. The omission may constitute a rights dispute because participation is a statutory employment right. Civil compensation may be available where unlawfulness, attributable fault, loss, and causation are proved. Criminal liability must not be assumed from non-registration alone; under Articles 19 and 55 of the BPJS Law, criminal exposure is tied to specifically defined contribution-collection and remittance failures. This element-specific approach is more accurate than treating all forms of liability as automatic and simultaneous.

From a GCG perspective, non-registration reflects failures of responsibility, accountability, transparency, fairness, independence, board oversight, and internal control. Effective governance requires an integrated system that reconciles workforce data, controls registration events, audits contributions, enables worker verification, escalates exceptions, documents remediation, and reports material deficiencies to the board. The principal contribution of this article is therefore an integrated liability-governance framework: legal doctrine clarifies the consequence of each breach, while governance mechanisms reduce the probability and impact of that breach.

The study is limited to doctrinal analysis and does not measure the prevalence of non-registration or the empirical effectiveness of enforcement. Future research should examine administrative enforcement data, judicial decisions, sector-specific compliance patterns, and the relationship between board-level controls and worker coverage. Such evidence would test whether the governance mechanisms proposed here improve timely registration and access to benefits in practice.

References

Aguilera, R. V., Rupp, D. E., Williams, C. A., & Ganapathi, J. (2007). Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations. Academy of Management Review, 32(3), 836-863. https://doi.org/10.5465/amr.2007.25275678

Agustina, R., Dartanto, T., Sitompul, R., Susiloretni, K. A., Suparmi, Achadi, E. L., Taher, A., Wirawan, F., Sungkar, S., Sudarmono, P., Shankar, A. H., & Thabrany, H. (2019). Universal health coverage in Indonesia: Concept, progress, and challenges. The Lancet, 393(10166), 75-102. https://doi.org/10.1016/S0140-6736(18)31647-7

Botha, M. M. (2015). Responsibilities of companies towards employees. Potchefstroom Electronic Law Journal, 18(2), 1-67. https://doi.org/10.4314/pelj.v18i2.01

Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. Business Horizons, 34(4), 39-48. https://doi.org/10.1016/0007-6813(91)90005-G

Davidov, G. (2016). A Purposive Approach to Labour Law. Oxford University Press. https://doi.org/10.1093/acprof:oso/9780198759034.001.0001

Deakin, S., & Wilkinson, F. (2005). The Law of the Labour Market: Industrialization, Employment, and Legal Evolution. Oxford University Press. https://doi.org/10.1093/acprof:oso/9780198152811.001.0001

Freeman, R. E. (1984). Strategic Management: A Stakeholder Approach. Pitman.

Hutchinson, T., & Duncan, N. (2012). Defining and describing what we do: Doctrinal legal research. Deakin Law Review, 17(1), 83-119. https://doi.org/10.21153/dlr2012vol17no1art70

International Labour Organization (2012). Social Protection Floors Recommendation, 2012 (No. 202). International Labour Organization. https://www.ilo.org/resource/r202-social-protection-floors-recommendation-2012-no-202

International Labour Organization (2021). World Social Protection Report 2020-22: Social Protection at the Crossroads - in Pursuit of a Better Future. International Labour Organization. https://www.ilo.org/publications/flagship-reports/world-social-protection-report-2020-22-social-protection-crossroads-pursuit

Kelsen, H. (1967). Pure Theory of Law. University of California Press.
Mahendradhata, Y., Trisnantoro, L., Listyadewi, S., Soewondo, P., Marthias, T., Harimurti, P., & Prawira, J. (2017). The Republic of Indonesia Health System Review. World Health Organization, Regional Office for South-East Asia. https://iris.who.int/handle/10665/254716
Matten, D., & Moon, J. (2008). Implicit and explicit CSR: A conceptual framework for a comparative understanding of corporate social responsibility. Academy of Management Review, 33(2), 404-424. https://doi.org/10.5465/amr.2008.31193458
Organisation for Economic Co-operation and Development (2023). G20/OECD Principles of Corporate Governance 2023. OECD Publishing. https://doi.org/10.1787/ed750b30-en
Pisani, E., Kok, M. O., & Nugroho, K. (2017). Indonesia's road to universal health coverage: A political journey. Health Policy and Planning, 32(2), 267-276. https://doi.org/10.1093/heapol/czw120
Pratiwi, A. B., Setiyaningsih, H., Kok, M. O., Hoekstra, T., Mukti, A. G., & Pisani, E. (2021). Is Indonesia achieving universal health coverage? Secondary analysis of national data on insurance coverage, health spending and service availability. BMJ Open, 11(10), e050565. https://doi.org/10.1136/bmjopen-2021-050565
Shleifer, A., & Vishny, R. W. (1997). A survey of corporate governance. The Journal of Finance, 52(2), 737-783. https://doi.org/10.1111/j.1540-6261.1997.tb04820.x
Sparrow, R., Suryahadi, A., & Widyanti, W. (2013). Social health insurance for the poor: Targeting and impact of Indonesia's Askeskin programme. Social Science & Medicine, 96, 264-271. https://doi.org/10.1016/j.socscimed.2012.09.043

Legal Instruments

Constitution of the Republic of Indonesia 1945, arts. 28H(3) and 34(2).
Law No. 13 of 2003 on Manpower, as amended by Law No. 6 of 2023.
Law No. 2 of 2004 on Industrial Relations Dispute Settlement.
Law No. 40 of 2004 on the National Social Security System, as amended.
Law No. 40 of 2007 on Limited Liability Companies.
Law No. 24 of 2011 on the Social Security Administering Bodies, as amended by Law No. 6 of 2023.
Government Regulation No. 86 of 2013 on Procedures for Imposing Administrative Sanctions in the Administration of Social Security.
Indonesian Civil Code, art. 1365.