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Legal Certainty of Wage Determination as the Basis for Calculating BPJS Employment Contributions and Its Implications for Employer Accountability in North Sumatra

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Abstract

Workers' social security protection depends on employers' compliance with wage reporting and contribution payment obligations. This study examines legal certainty in determining wages as the basis for calculating BPJS Ketenagakerjaan contributions and analyzes its implications for employer liability in North Sumatra. It employs a normative-empirical legal research method with a descriptive-analytical approach, combining statutory analysis with empirical information obtained from interviews. The analysis focuses on Law No. 24 of 2011 concerning Social Security Administering Bodies, Government Regulation No. 44 of 2015, and Government Regulation No. 86 of 2013. The findings indicate differences in employers' understanding of wage components, particularly the classification and reporting of allowances, as well as variations in payroll administration and workers' access to contribution information. These conditions highlight the importance of clear regulatory guidance, accurate wage records, and effective verification procedures. The study also establishes that discrepancies between actual and reported wages do not automatically constitute criminal offenses. Criminal liability must be assessed based on the applicable statutory provisions, the elements of the alleged offense, and sufficient supporting evidence. Administrative noncompliance must therefore be distinguished from conduct that fulfills the requirements for criminal liability. The study recommends strengthening employer guidance, interagency coordination, wage-reporting verification, and workers' access to complaint mechanisms. These measures can improve regulatory compliance, support the protection of workers' social security rights, and promote consistent legal enforcement.

Keywords: *Legal Certainty, Employer Accountability, Wage Determination, Social Security.*

INTRODUCTION

Employment social security serves as a vital protective instrument for workers when occupational risks threaten their income and livelihood. Such protection encompasses the Work Accident Security (Jaminan Kecelakaan Kerja or JKK), Death Security (Jaminan Kematian or JKM), Old-Age Security (Jaminan Hari Tua or JHT), Pension Security (Jaminan Pensiun or JP), and Job Loss Security (Jaminan Kehilangan Pekerjaan or JKP) programs.[1] The execution of these programs relies

[1] U. Luthfiana, "Perlindungan hukum terhadap pekerja/buruh penerima upah dalam suatu perusahaan yang tidak diikutsertakan dalam keanggotaan BPJS Ketenagakerjaan ditinjau dari Undang-Undang Nomor 24 Tahun 2011 tentang BPJS," *Progresif: Jurnal Hukum* 10, no. 1 (2016),

fundamentally on employer compliance in registering workers, accurately reporting wages, and fulfilling contribution payment obligations. Law Number 24 of 2011[2] concerning the Social Security Administering Body establishes employers' statutory duties in administering social security. Compliance with these obligations constitutes an essential component in guaranteeing effective worker protection.

Complications arise when wages received by employees diverge from figures reported to BPJS Ketenagakerjaan. Employee earnings may encompass basic salary, fixed allowances, non-fixed allowances, overtime pay, bonuses, and incentives. The distinct characteristics of these payment types necessitate evaluation based on applicable program provisions. Reporting wages below the required calculation baseline can distort contribution amounts and specific benefit computations. Riana [3] examines worker legal protection against wage reporting discrepancies, whereas Putri et al. [4] analyze factors associated with BPJS Ketenagakerjaan contribution payments. Both studies furnish a foundational basis for comprehending reporting issues and employer compliance from legal and contribution management perspectives.

Normatively, Government Regulation Number 44 of 2015[5] governs the administration of the JKK and JKM programs, incorporating contribution calculation baselines for wage-earning participants derived from monthly wages consisting of basic salary and fixed allowances. This regulation has undergone amendments through Government Regulation Number 82 of 2019[6] and Government Regulation Number 49 of 2023[7]. Calculation baselines for other programs must be examined through their respective regulations. Consequently, determining wage components cannot rely solely on terminology used in corporate payroll documents, but must account for payment characteristics and prevailing legal provisions.

Employer obligations are reinforced by Article 19 of Law Number 24 of 2011, while Article 55 incorporates criminal threats for specific violations of those duties. Nonetheless, wage data discrepancies do not automatically substantiate the commission of a criminal offense. Accountability assessments must account for delictual formulations, forms of fault, and relevant evidentiary proof. Yusuf and

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https://doi.org/10.33019/progresif.v10i1.181.

[2] Republik Indonesia, Undang-Undang Nomor 24 Tahun 2011 tentang Badan Penyelenggara Jaminan Sosial.

[3] A. Riana, "Pelindungan hukum pekerja terhadap ketidaksesuaian pelaporan upah yang didaftarkan ke BPJS oleh perusahaan (Studi kasus PT MLG)," *Juridica: Jurnal Fakultas Hukum Universitas Gunung Rinjani* 6, no. 2 (2025): 58–68, https://doi.org/10.46601/juridicaugr.v6i2.410.

[4] D. I. I. Putri, L. Anggraeni, and Widyastutik, "Faktor yang mempengaruhi kelancaran pembayaran premi BPJS Ketenagakerjaan (Studi kasus di Kota Tangerang)," *Jurnal Ekonomi dan Kebijakan Pembangunan* 12, no. 1 (2023): 84–100, https://doi.org/10.29244/jekp.12.1.2023.84-100.

[5] Republik Indonesia, Peraturan Pemerintah Nomor 44 Tahun 2015 tentang Penyelenggaraan Program Jaminan Kecelakaan Kerja dan Jaminan Kematian.

[6] Republik Indonesia, Peraturan Pemerintah Nomor 82 Tahun 2019 tentang Perubahan atas Peraturan Pemerintah Nomor 44 Tahun 2015 tentang Penyelenggaraan Program Jaminan Kecelakaan Kerja dan Jaminan Kematian.

[7] Republik Indonesia, Peraturan Pemerintah Nomor 49 Tahun 2023 tentang Perubahan Kedua atas Peraturan Pemerintah Nomor 44 Tahun 2015 tentang Penyelenggaraan Program Jaminan Kecelakaan Kerja dan Jaminan Kematian.

Thohari [8] discuss the legal consequences of non-compliance in contribution payments, whereas Baihaqi and Prasetyo [9] examine wage regulation and enforcement. Both studies are relevant for analyzing employer duties while distinguishing administrative compliance issues from violations requiring deeper legal assessments.

Legal certainty likewise demands a distinction between contribution calculation baselines and wage caps utilized for benefit computations.[10] For instance, the Pension Security program incorporates distinct provisions regarding wage ceilings applied in contribution calculations, whereas JKP incorporates provisions concerning wage limits for benefit computations. These disparities cannot be treated as a single universal ceiling across all programs.[11] Clear regulations are necessary to prevent enterprises from misinterpreting their duties and to enable workers to comprehend the baseline protections to which they are entitled.

Alongside criminal mechanisms, Government Regulation Number 86 of 2013[12] regulates administrative sanctions for parties failing to fulfill social security obligations, encompassing written warnings, fines, and the denial of specific public services. Afzulkifli et al. [13] discuss the settlement of contribution arrears as an effort toward legal protection for workers. This scholarship highlights the significance of fulfilling employer obligations in maintaining workers' access to social security benefits. Nevertheless, sanction enforcement must account for the forms of violations and relevant legal baselines, rather than resting solely on the existence of data discrepancies.

Within the context of North Sumatra, labor inspection activities on July 16, 2025, reportedly involved the Manpower Office of North Sumatra Province and the Regional Office of BPJS Ketenagakerjaan Sumbagut to examine 35 enterprises concerning contribution arrears, wage reporting, and membership status.[14] While this information demonstrates the relevance of compliance issues at the regional level, it does not inherently prove that all inspected enterprises engaged in wage

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[8] F. M. Yusuf and A. A. Thohari, "Konsekuensi hukum terhadap perusahaan dan tenaga kerja akibat ketidakpatuhan dalam pembayaran iuran BPJS Ketenagakerjaan," *Jurnal USM Law Review* 7, no. 3 (2024): 1674–1689, https://doi.org/10.26623/julr.v7i3.10653.

[9] A. Baihaqi and B. A. Prasetyo, "Pengaturan dan penegakkan hukum pengupahan dalam sistem hukum ketenagakerjaan," *Jurnal Pena Hukum* 1, no. 1 (2022), https://openjournal.unpam.ac.id/index.php/JPH/article/view/27808.

[10] Republik Indonesia, Peraturan Pemerintah Nomor 45 Tahun 2015 tentang Penyelenggaraan Program Jaminan Pensiun.

[11] BPJS Ketenagakerjaan., Laporan terintegrasi 2024: Innovating with integrity, fostering loyalty (2024), https://www.bpjsketenagakerjaan.go.id/laporan-terintegrasi.html.

[12] Republik Indonesia, Peraturan Pemerintah Nomor 86 Tahun 2013 tentang Tata Cara Pengenaan Sanksi Administratif kepada Pemberi Kerja Selain Penyelenggara Negara dan Setiap Orang, Selain Pemberi Kerja, Pekerja, dan Penerima Bantuan Iuran dalam Penyelenggaraan Jaminan Sosial.

[13] M. Afzulkifli, J. Emirzon, and Z. Ibrahim, "Penyelesaian tunggakan iuran dalam penyelenggaraan jaminan sosial ketenagakerjaan sebagai upaya perlindungan hukum terhadap pekerja," *Lex LATA* 2, no. 2 (2020), https://doi.org/10.28946/lexl.v2i2.707.

[14] Dinas Ketenagakerjaan Provinsi Sumatera Utara., "Kadisnaker terus mengingatkan perusahaan agar patuh dan taat membayar iuran BPJS Ketenagakerjaan," *July* 17, 2025, https://disnaker.sumutprov.go.id/artikel/kadisnaker-terus-mengingatkan-perusahaan-agar-patuh-dan-taat-membayar-iuran-bpjs-ketenagakerjaan.

reporting violations. Deeper assessments require examination data, wage corrections, contribution shortfalls, and supervisory follow-up measures.

The research gap lies in the necessity of connecting wage component determinations, accurate contribution calculations, and the boundaries of employer accountability within an integrated normative-empirical analysis.[15] Prior research has examined contribution legal certainty, payment compliance, and worker protection, yet the practical application of norms toward wage reporting discrepancies within the context of North Sumatra still demands targeted empirical scrutiny.[16] This study aims to analyze the legal certainty of wage determination as the baseline for calculating BPJS Ketenagakerjaan contributions, delineate administrative and criminal consequences, and examine the foundations of employer liability based on regulations and verifiable interview data.

LEGAL AND CONCEPTUAL FRAMEWORK

This study employs the theory of legal certainty and the theory of criminal liability to analyze wage determination as the foundational baseline for calculating BPJS Ketenagakerjaan contributions. The theory of legal certainty is utilized to evaluate norm clarity concerning wage components and reporting obligations, whereas the theory of criminal liability is applied to establish the boundaries of sanction enforcement against employers. Both frameworks serve as the theoretical foundation for comprehending the interrelationship between compliance with reporting duties, the protection of workers' rights, and the enforcement of legal consequences. Because the research centers upon statutory interpretation and practical implementation, the argumentation is developed through legal propositions rather than statistical hypotheses.

Legal certainty in wage determination is imperative to furnish employers with unequivocal guidelines for calculating and reporting contributions. Government Regulation Number 44 of 2015[17] governs the contribution calculation baseline for wage-earning participants in the Work Accident Security and Death Security programs based on monthly wages consisting of basic salary and fixed allowances. This provision indicates that establishing the contribution baseline must adhere to prevailing regulations rather than merely following internal corporate policies. Riana [18] examines wage reporting discrepancies and their ramifications for worker protection, whereas Satria et al. [19] analyze the legal certainty governing BPJS

[15] D. I. I. Putri, L. Anggraeni, and Widyastutik, "Faktor yang mempengaruhi kelancaran pembayaran premi BPJS Ketenagakerjaan (Studi kasus di Kota Tangerang)," *Jurnal Ekonomi dan Kebijakan Pembangunan* 12, no. 1 (2023): 84–100, https://doi.org/10.29244/jekp.12.1.2023.84-100.

[16] F. M. Yusuf and A. A. Thohari, "Konsekuensi hukum terhadap perusahaan dan tenaga kerja akibat ketidakpatuhan dalam pembayaran iuran BPJS Ketenagakerjaan," *Jurnal USM Law Review* 7, no. 3 (2024): 1674–1689, https://doi.org/10.26623/julr.v7i3.10653.

[17] Republik Indonesia, Peraturan Pemerintah Nomor 44 Tahun 2015 tentang Penyelenggaraan Program Jaminan Kecelakaan Kerja dan Jaminan Kematian.

[18] A. Riana, "Pelindungan hukum pekerja terhadap ketidaksesuaian pelaporan upah yang didaftarkan ke BPJS oleh perusahaan (Studi kasus PT MLG)," *Juridica: Jurnal Fakultas Hukum Universitas Gunung Rinjani* 6, no. 2 (2025): 58–68, https://doi.org/10.46601/juridicaugr.v6i2.410.

[19] D. F. Satria, C. W. Haruni, and F. Esfandiari, "Kepastian hukum terhadap iuran peserta BPJS pasca Putusan Mahkamah Agung Nomor 7P/HUM/2020," *Indonesia Law Reform Journal* 1, no. 2 (2021): 153–164, https://doi.org/10.22219/ilrej.v1i2.16934.

contributions. Both scholarly works furnish a comparative foundation to explore the nexus between normative clarity, reporting accuracy, and the safeguarding of workers' entitlements.

Within the practical administration of BPJS Ketenagakerjaan, the category of Partial Wage Registration Companies (*Perusahaan Daftar Sebagian* or PDS Upah) pertains to discrepancies between reported wages and actual conditions or applicable regulations. Such situations necessitate rigorous examination to identify relevant wage components, the root causes of variances, and unfulfilled obligations. Discrepancies may stem from accounting errors, delayed data updates, divergent interpretations, or intentional conduct. Consequently, PDS Upah does not automatically verify the commission of a criminal offense. Building upon this argumentation, the first legal proposition asserts that the legal certainty of wage determination relies upon the clarity of norms regarding wage components, the alignment of calculation baselines with the provisions of each program, and the consistent execution of reporting duties.

Employer liability must be examined based on Articles 19 and 55 of Law Number 24 of 2011. Article 19 regulates employer obligations concerning the collection, payment, and remittance of contributions, whereas Article 55 incorporates criminal threats for specific violations of those duties. The enforcement of criminal provisions must account for the formulation of prohibited acts, the elements of the criminal delict, and relevant evidentiary proof. Disparities between actual and reported wages are insufficient to conclude the occurrence of a criminal act without further investigation. Yusuf and Thohari [20] discuss the legal consequences of non-compliance in contribution payments, offering a comparative baseline to comprehend divergent forms of employer liability. Accordingly, the second legal proposition states that criminal liability for wage reporting discrepancies must be grounded in the fulfillment of relevant criminal elements rather than resting solely on administrative errors or data disparities.

The interconnection between legal certainty and employer accountability is likewise reflected in sanction enforcement. Government Regulation Number 86 of 2013[21] regulates administrative sanctions for parties failing to fulfill social security obligations, encompassing written warnings, fines, and restrictions on specific public services in accordance with statutory rules. These sanctions aim to foster compliance and duty fulfillment. Nevertheless, administrative settlement does not inherently preclude the possibility of criminal liability if the committed acts fulfill the applicable delictual elements. Dela and Putra [22] explore compliance procedures and obstacles in paying BPJS Ketenagakerjaan contributions in Jambi. While

[20] F. M. Yusuf and A. A. Thohari, "Konsekuensi hukum terhadap perusahaan dan tenaga kerja akibat ketidakpatuhan dalam pembayaran iuran BPJS Ketenagakerjaan," *Jurnal USM Law Review* 7, no. 3 (2024): 1674–1689, https://doi.org/10.26623/julr.v7i3.10653.

[21] Republik Indonesia, Peraturan Pemerintah Nomor 86 Tahun 2013 tentang Tata Cara Pengenaan Sanksi Administratif kepada Pemberi Kerja Selain Penyelenggara Negara dan Setiap Orang, Selain Pemberi Kerja, Pekerja, dan Penerima Bantuan Iuran dalam Penyelenggaraan Jaminan Sosial.

[22] S. Dela and W. E. Putra, "Optimization of corporate compliance procedures in the payment of BPJS Ketenagakerjaan contributions in Jambi," *Jambi Accounting Review* 6, no. 3 (2025): 13–21, https://doi.org/10.22437/axfhw630.

relevant as a comparative reference, their findings cannot be directly generalized to North Sumatra without supporting local empirical data.

Building upon these elaborations, the third legal proposition states that determining legal consequences for wage reporting discrepancies necessitates a clear distinction between administrative violations, the obligation to rectify data and fulfill contribution shortfalls, and acts fulfilling criminal delictual elements. These three propositions constitute the analytical framework to evaluate norm clarity, the boundaries of employer accountability, and sanction implementation within the administration of BPJS Ketenagakerjaan in North Sumatra. The analysis is executed through the scrutiny of statutory regulations, legal doctrine, prior research, and verifiable empirical data. Through this framework, the research aims to elucidate the application of legal certainty in wage determination while clarifying the boundaries of employer liability based on prevailing legal provisions.

Legal scope and governing framework

For wage-earning participants, 'wage' must be defined according to each programme rather than treated as a single universal payroll number. JKK and JKM draw on the applicable work-accident/death-benefit rules, JHT follows its own savings-contribution framework, JP has a programme-specific contribution calculation and ceiling, and JKP has distinct eligibility and financing arrangements. Basic salary, fixed allowances, non-fixed payments, overtime and bonuses cannot be classified for all programmes by an unexplained generalisation. Law 24 of 2011 Article 19 governs specific payment/remittance obligations, while Article 55 penalises the offences expressly linked to those duties; mere discrepancies in reported payroll do not constitute a self-executing conviction.[23]

Undeclared workers, understated wages (PDS Upah), incorrect personal data and withholding without remittance describe different compliance questions. The determining facts are actual monthly pay components, the date and basis of reporting, employer registration and payments, the worker's contribution history, correction notices, and evidence of intentional avoidance if a criminal theory is advanced. Statutory administrative sanctions under PP 86 of 2013 follow the authorised procedure and should not be portrayed either as automatic criminal sanctions or as an invariably exclusive alternative to them.[24]

RESEARCH METHOD

This study adopts a normative-empirical legal research method utilizing a descriptive-analytical approach to examine the legal certainty of wage determination as the baseline for calculating BPJS Ketenagakerjaan contributions and its implications for employer liability in North Sumatra.[25] The normative approach is employed to analyze legal provisions, legal principles, and doctrines concerning employer obligations, whereas the empirical approach is utilized to understand the practical enforcement of these provisions through accounts

[23] Republic of Indonesia, Law No. 24 of 2011 concerning Social Security Administering Bodies, arts. 19 and 55.

[24] Republic of Indonesia, Government Regulation No. 86 of 2013 concerning Administrative Sanctions in Social Security Administration.

[25] M. H. Yanova, P. Komarudin, and H. Hadi, "Metode penelitian hukum: Analisis problematika hukum dengan metode penelitian normatif dan empiris," *Badamai Law Journal* 8, no. 2 (2023): 394–408, https://doi.org/10.32801/damai.v8i2.17423.

provided by key informants.[26] The integration of these two approaches enables the researcher to juxtapose legal provisions with the practices reported within the study. The selection of this methodology also aligns with the research by Tsani [27], which investigated the legal protection of workers against wage reporting discrepancies under BPJS through normative-empirical research.

A statute approach is applied to examine regulations governing social security administration, employer obligations, and contribution calculations. Primary legal materials encompass Law Number 40 of 2004[28] concerning the National Social Security System, Law Number 24 of 2011[29] concerning the Social Security Administering Body, Government Regulation Number 86 of 2013[30], and Government Regulation Number 44 of 2015[31] along with its subsequent amendments.[32] The analysis focuses on provisions relevant to wage reporting obligations and the legal consequences of non-compliance.[33] Each regulation is verified through official government sources to ensure valid status and relevant amendments, while interpretation is executed by observing legal hierarchies, scopes, and interrelationships among regulations.

This study additionally applies a conceptual approach to analyze the theory of legal certainty and the theory of criminal liability.[34] The theory of legal certainty is used to evaluate norm clarity regarding wage components and contribution calculation baselines, whereas the theory of criminal liability is applied to assess criminal elements, forms of fault, and parties subject to accountability. The conceptual approach assists the researcher in constructing argumentation grounded in relevant legal principles and doctrines.[35] This analysis likewise accounts for the scholarship of Hulopi et al. [36] concerning sanction enforcement

[26] D. Tan, "Metode penelitian hukum: Mengupas dan mengulas metodologi dalam menyelenggarakan penelitian hukum," *Nusantara: Jurnal Ilmu Pengetahuan Sosial* 8, no. 8 (2021): 2463–2478, https://doi.org/10.31604/jips.v8i8.2021.2463-2478.

[27] M. F. A. Tsani, Pelindungan hukum bagi pekerja terhadap ketidaksesuaian pelaporan upah yang didaftarkan ke BPJS oleh perusahaan (Studi kasus PT. XYZ) [Tesis magister, Universitas Gadjah Mada]. ETD Universitas Gadjah Mada (2023), https://etd.repository.ugm.ac.id/penelitian/detail/220548.

[28] Republik Indonesia, Undang-Undang Nomor 40 Tahun 2004 tentang Sistem Jaminan Sosial Nasional.

[29] Republik Indonesia, Undang-Undang Nomor 24 Tahun 2011 tentang Badan Penyelenggara Jaminan Sosial.

[30] Republik Indonesia, Peraturan Pemerintah Nomor 86 Tahun 2013 tentang Tata Cara Pengenaan Sanksi Administratif kepada Pemberi Kerja Selain Penyelenggara Negara dan Setiap Orang, Selain Pemberi Kerja, Pekerja, dan Penerima Bantuan Iuran dalam Penyelenggaraan Jaminan Sosial.

[31] Republik Indonesia, Peraturan Pemerintah Nomor 44 Tahun 2015 tentang Penyelenggaraan Program Jaminan Kecelakaan Kerja dan Jaminan Kematian.

[32] W. Kristianto and H. Chariansyah, "Pendekatan perundang-undangan, konseptual, dan kasus dalam penelitian hukum normatif," *Pendas: Jurnal Ilmiah Pendidikan Dasar* 11, no. 3 (2026): 1–14, https://doi.org/10.23969/jp.v11i03.63626.

[33] P. M. Marzuki, *Penelitian hukum*, edisi revisi, cetakan ke-15 (Kencana, 2021).

[34] P. M. Marzuki, *Penelitian hukum*, edisi revisi, cetakan ke-15 (Kencana, 2021).

[35] W. Kristianto and H. Chariansyah, "Pendekatan perundang-undangan, konseptual, dan kasus dalam penelitian hukum normatif," *Pendas: Jurnal Ilmiah Pendidikan Dasar* 11, no. 3 (2026): 1–14, https://doi.org/10.23969/jp.v11i03.63626.

[36] W. N. Hulopi, R. Kasim, and R. W. Amu, "Efektivitas terhadap sanksi pidana bagi perusahaan yang menunggak iuran jaminan sosial ketenagakerjaan: Studi di BPJS Ketenagakerjaan Gorontalo,"

against enterprises defaulting on BPJS Ketenagakerjaan contributions, particularly in differentiating administrative obligations from potential criminal liability.

The research materials comprise primary legal sources, secondary legal sources, and empirical data.[37] Primary legal sources encompass statutory regulations, relevant judicial decisions, and official documents concerning contribution reporting and payments. Secondary legal sources include legal treatises, scholarly journal articles, and prior research concerning legal certainty, remuneration, and employer accountability.[38] This categorization supports normative analysis anchored in legal materials and doctrine, which is subsequently integrated with field information to comprehend legal implementation in practice. Empirical data encompasses accounts from 12 purposively selected informants, consisting of three BPJS Ketenagakerjaan officials, three labor inspectors, three human resources or payroll personnel, and three workers or worker representatives.

Data collection is executed through library research, semi-structured interviews, and document reviews, provided such documents are available and obtained lawfully.[39] Interviews focus on wage reporting procedures, data discrepancy handling, correction mechanisms, administrative obstacles, supervisory coordination, and workers' comprehension of membership rights. Relevant documents may comprise employment agreements, pay slips, payroll records, and supervision reports, while strictly maintaining the confidentiality of worker and corporate data.[40] The utilization of interviews and documents in empirical legal research assists in bridging norms with the experiences of various parties, although the strength of conclusions ultimately depends on the authenticity and adequacy of the data acquired. Research by Riana [41] may also serve as a comparative reference after verifying its publication identity and relevance.

Data analysis is conducted qualitatively through the inventory and interpretation of regulations, the categorization of informant statements based on themes, and the comparison between legal provisions and field information.[42] Analytical themes encompass the clarity of wage components, verification and

Majelis: Jurnal Hukum Indonesia 2, no. 2 (2025): 83–97, https://doi.org/10.62383/majelis.v2i2.648.

[37] D. Tan, "Metode penelitian hukum: Mengupas dan mengulas metodologi dalam menyelenggarakan penelitian hukum," *Nusantara: Jurnal Ilmu Pengetahuan Sosial* 8, no. 8 (2021): 2463–2478, https://doi.org/10.31604/jips.v8i8.2021.2463-2478.

[38] M. H. Yanova, P. Komarudin, and H. Hadi, "Metode penelitian hukum: Analisis problematika hukum dengan metode penelitian normatif dan empiris," *Badamai Law Journal* 8, no. 2 (2023): 394–408, https://doi.org/10.32801/damai.v8i2.17423.

[39] M. F. A. Tsani, Pelindungan hukum bagi pekerja terhadap ketidaksesuaian pelaporan upah yang didaftarkan ke BPJS oleh perusahaan (Studi kasus PT. XYZ) [Tesis magister, Universitas Gadjah Mada]. ETD Universitas Gadjah Mada (2023), https://etd.repository.ugm.ac.id/penelitian/detail/220548.

[40] M. H. Yanova, P. Komarudin, and H. Hadi, "Metode penelitian hukum: Analisis problematika hukum dengan metode penelitian normatif dan empiris," *Badamai Law Journal* 8, no. 2 (2023): 394–408, https://doi.org/10.32801/damai.v8i2.17423.

[41] A. Riana, "Pelindungan hukum pekerja terhadap ketidaksesuaian pelaporan upah yang didaftarkan ke BPJS oleh perusahaan (Studi kasus PT MLG)," *Juridica: Jurnal Fakultas Hukum Universitas Gunung Rinjani* 6, no. 2 (2025): 58–68, https://doi.org/10.46601/juridicaugr.v6i2.410.

[42] D. Tan, "Metode penelitian hukum: Mengupas dan mengulas metodologi dalam menyelenggarakan penelitian hukum," *Nusantara: Jurnal Ilmu Pengetahuan Sosial* 8, no. 8 (2021): 2463–2478, https://doi.org/10.31604/jips.v8i8.2021.2463-2478.

correction procedures, corporate administrative capacities, worker access to information, and the boundaries of administrative and criminal liability. This comparison is utilized to identify alignments, disparities, and practical implementation issues without presupposing violations prior to evidentiary examination.[43] Conclusions are constructed based on available legal materials and data, while limiting generalizations to match the characteristics of the purposively selected informants.

RESULTS AND DISCUSSION

The data presented by the researcher encompasses 12 informants categorized into four distinct groups, each comprising three informants: BPJS Ketenagakerjaan officials, labor inspectors, corporate HR/payroll personnel, and workers or worker representatives (BPJS-1–3, Inspector-1–3, HR-1–3, Worker-1–3). This configuration furnishes perspectives from stakeholders handling membership registration, supervision, wage administration, and workers' access to membership information.

The purposive selection of informants is appropriate for exploring the experiences and expertise of parties directly connected to the research problem, though it is not intended to yield statistical estimations regarding all enterprises in North Sumatra.[44] Consequently[45], the research findings must be read as qualitative outcomes derived from the interviewed informants and interpreted in conjunction with prevailing legal frameworks.

Research Findings

Comprehension of Wage Components and Contribution Baselines

BPJS and inspector informants explained that wage data discrepancies can be examined by comparing reporting data against pay slips, employment agreements, company regulations, and payment proofs. This account demonstrates the importance of evaluating wage components through remuneration evidence rather than relying solely on labels utilized by companies. BPJS Ketenagakerjaan also elucidated Partial Wage Registration (*PDS Upah*) as wage reporting that fails to align with actual conditions or applicable regulations.

Accounts from HR/payroll personnel reveal variances in administrative capacity and comprehension. Informants from large manufacturing enterprises reported the implementation of formal written procedures, whereas service company informants communicated differing interpretations regarding performance allowances. MSME informants elucidated that their recording practices focus predominantly on basic salary, while certain additional payments are not documented systematically. These conditions must be construed as the experiences of three specific informants rather than a generalized depiction of all companies within the region (Government Regulation No. 36 of 2021 as amended

[43] M. H. Yanova, P. Komarudin, and H. Hadi, "Metode penelitian hukum: Analisis problematika hukum dengan metode penelitian normatif dan empiris," *Badamai Law Journal* 8, no. 2 (2023): 394–408, https://doi.org/10.32801/damai.v8i2.17423.

[44] A. M. A. Pangaribuan, "Metode wawancara dalam penelitian hukum doktrinal dan sosio-legal," *Undang: Jurnal Hukum* 6, no. 2 (2024): 351–383, https://doi.org/10.22437/ujh.6.2.351-383.

[45] M. H. Yanova, P. Komarudin, and H. Hadi, "Metode penelitian hukum: Analisis problematika hukum dengan metode penelitian normatif dan empiris," *Badamai Law Journal* 8, no. 2 (2023): 394–408, https://doi.org/10.32801/damai.v8i2.17423.

by Government Regulation No. 51 of 2023 and Government Regulation No. 49 of 2025).

These disparities underscore the necessity of segregating issues of comprehension, administrative vulnerabilities, and alleged intentional non-compliance. The legal treatment of payments must be examined based on payment characteristics and relevant BPJS program rules; for instance, the contribution baseline for Pension Security is specifically mandated under Article 29 of Government Regulation No. 45 of 2015, meaning its provisions cannot be automatically assumed identical across all social security programs.

Verification, Correction, and Supervisory Coordination Procedures

BPJS informants conveyed that unexplained changes or reductions in wage data can prompt further investigations. According to their accounts, examinations may encompass requests for pay slips or payment proofs, corporate clarifications, data corrections, and the fulfillment of contribution shortfalls in accordance with prevailing procedures. This account represents informant testimonies and must be distinguished from official procedures independently verified (Interview data: BPJS-1–3; Law No. 24 of 2011; Government Regulation No. 86 of 2013).

Labor inspectors cited employment agreements, company regulations, pay slips, and contribution payment proofs as examination materials. They also depicted coordination with BPJS to cross-reference information, while corporate parties reported differing internal capacities to execute corrections. The utilization of comparative documents aligns with empirical legal research requirements connecting informant testimonies with verifiable evidence.

Thematically, informant responses illustrate stages of discrepancy detection, clarification, examination, correction, and potential follow-up measures. Nevertheless, this workflow cannot be pronounced as a standardized procedure across all institutions without supporting SOPs or official documents. The provisions governing administrative sanctions and enforcement authorities must be interpreted based on regulations regulating sanction imposition procedures within social security administration (Government Regulation No. 86 of 2013; Law No. 24 of 2011).

Divergent Administrative Capacities Across Enterprises

A comparison among the three enterprise informants indicates that wage administration systems lack uniformity. Large manufacturing firms reportedly utilize written procedures and payroll audits, mid-sized service enterprises encounter allowance interpretation discrepancies and delayed updates, while MSMEs rely on manual recording and report limited comprehension regarding additional payment components. These findings illustrate the subjective experiences of selected informants rather than a basis to generalize the behavior of all enterprises.

Compliance assessments must therefore account for documents and payment characteristics, rather than resting solely on company size or payroll nomenclature. Enhanced socialization and structured record-keeping can be weighed as remedial steps, yet knowledge limitations do not inherently nullify employers' legal obligations; duties and sanctions must be determined pursuant to prevailing regulations and the facts of each individual case.

Worker Access to Information and Apprehensions

From the workers' perspective, informants communicated limited comprehension regarding detailed wage reporting specifics and voiced apprehensions in raising objections to employers. Union representatives reported experiences assisting workers who observed discrepancies between pay slips and membership data, whereas other workers stated they did not fully comprehend contribution breakdowns or feared repercussions regarding employment continuity. These accounts must be reported as informant testimonies until supporting documents are scrutinized.

These findings point toward the significance of easily comprehensible information access and clarification channels accessible to workers. BPJS Ketenagakerjaan stated that the JMO application furnishes membership information alongside reporting and complaint services concerning status discrepancies, wage amounts, and employee headcounts. Nonetheless, the mere presence of application features does not substantiate that all workers are aware of or utilize them.

Boundaries Between Administrative Correction and Alleged Criminal Offenses

Informants from BPJS and labor inspectors depicted that data discrepancies typically necessitate prior clarification, examination, and correction. They also mentioned coordination with authorized institutions when encountering indicators of violations warranting further follow-up. One informant stressed that administrative officers lack the authority to independently conclude that an act constitutes a criminal offense.

This data reinforces the importance of distinguishing recording errors, administrative non-compliance, and alleged criminal delicts. However, informant explanations regarding elements such as intent or financial loss cannot be directly treated as complete legal formulas. Establishing criminal liability must be grounded in applicable criminal provisions, relevant delictual elements, law enforcement authorities' jurisdictions, and evidence acquired through lawful processes.

Table 1. Summary Matrix of Findings

Theme	Source Perspective	Reported Findings	Subsequent Evidence to Examine
Wage Component Classification	BPJS, inspectors, HR/payroll	Allowance comprehension varies across actors and enterprises	Applicable program regulations, contracts, pay slips, official guidelines
Verification and Correction	BPJS, inspectors, enterprises	Discrepancies handled through clarification, document examination, and correction	Official SOPs, correction proofs, lawful examination reports
Administrative Capacity	Manufacturing, service, MSMEs	Formal procedures diverge from manual record-keeping	Procedural documents and anonymized sample documents

Theme	Source Perspective	Reported Findings	Subsequent Evidence to Examine
Worker Information Access	Labor unions and workers	Portions of workers do not comprehend reported wage data and fear filing complaints	Advocacy notes, JMO/pay slip proofs with consent and identity masking
Administrative vs. Criminal	BPJS and inspectors	Informants emphasized clarification and referral per respective jurisdictions	Regulatory texts, referral SOPs, relevant rulings if accessible

Source: data processed by author, 2026

DISCUSSION

Legal Certainty and Rule Implementation

Legal certainty in wage determination as the baseline for calculating BPJS Ketenagakerjaan contributions pertains to norm clarity and enforcement consistency. Satria et al. [46] examine legal certainty in BPJS contribution arrangements, whereas Riana [47] specifically investigates wage reporting discrepancies and their implications for worker protection. Both studies serve as comparative foundations to comprehend the interrelationship between contribution arrangements, reporting compliance, and the fulfillment of workers' rights.

In this research, interviews with HR/payroll personnel revealed varying comprehensions regarding allowance recording and wage component reporting. These findings reinforce the importance of examining payment characteristics based on regulations applicable to each social security program. Government Regulation Number 44 of 2015[48] governs the JKK and JKM programs, whereas Government Regulation Number 45 of 2015[49] governs the Pension Security program.[50] Consequently, contribution calculation baselines must be analyzed specifically and cannot be equated across all social security programs.

[46] D. F. Satria, C. W. Haruni, and F. Esfandiari, "Kepastian hukum terhadap iuran peserta BPJS pasca Putusan Mahkamah Agung Nomor 7P/HUM/2020," *Indonesia Law Reform Journal* 1, no. 2 (2021): 153–164, https://doi.org/10.22219/ilrej.v1i2.16934.

[47] A. Riana, "Pelindungan hukum pekerja terhadap ketidaksesuaian pelaporan upah yang didaftarkan ke BPJS oleh perusahaan (Studi kasus PT MLG)," *Juridica: Jurnal Fakultas Hukum Universitas Gunung Rinjani* 6, no. 2 (2025): 58–68, https://doi.org/10.46601/juridicaugr.v6i2.410.

[48] Republik Indonesia, Peraturan Pemerintah Nomor 44 Tahun 2015 tentang Penyelenggaraan Program Jaminan Kecelakaan Kerja dan Jaminan Kematian.

[49] Republik Indonesia, Peraturan Pemerintah Nomor 45 Tahun 2015 tentang Penyelenggaraan Program Jaminan Pensiun.

[50] D. F. Satria, C. W. Haruni, and F. Esfandiari, "Kepastian hukum terhadap iuran peserta BPJS pasca Putusan Mahkamah Agung Nomor 7P/HUM/2020," *Indonesia Law Reform Journal* 1, no. 2 (2021): 153–164, https://doi.org/10.22219/ilrej.v1i2.16934.

Boundaries of Employer Accountability

Wage reporting discrepancies must be evaluated based on causative factors, evidence, and relevant legal provisions. Riana [51] identified issues concerning wage reporting discrepancies and worker registration within her case study of investigated enterprises. Meanwhile, Yusuf and Thohari [52] discuss the legal consequences of employer non-compliance in paying BPJS Ketenagakerjaan contributions toward enterprises and workers. Both studies furnish comparative perspectives concerning non-compliance risks and the necessity of safeguarding workers' rights.

Based on interviews, BPJS and labor inspector informants expounded upon the importance of clarification and document examination when data disparities emerge. These findings must be linked with Articles 19 and 55 of Law Number 24 of 2011[53], while strictly differentiating administrative duties from criminal delicts.[54] Lawolo et al. [55] can be utilized as a comparative reference concerning corporate criminal accountability within the context of incomplete BPJS program registrations. Nonetheless, establishing criminal offenses in wage reporting cases must continue to rest upon relevant delictual elements and available evidence, rather than relying solely on the existence of recording discrepancies.

Administrative Sanctions and Worker Protection

Sanction enforcement must account for the categories of violated duties and the consequences of non-compliance toward workers. Yusuf and Thohari [56] elucidate that non-compliance in contribution payments can trigger legal consequences for enterprises and affect worker protection. Riana [57] likewise demonstrates that wage reporting discrepancies can correlate with vulnerabilities toward labor rights violations. Findings from both articles support the necessity of supervision ensuring reporting alignment and the fulfillment of employer obligations.

In this study, worker informants and labor union representatives revealed limited information accessibility regarding reported wage data alongside

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[51] A. Riana, "Pelindungan hukum pekerja terhadap ketidaksesuaian pelaporan upah yang didaftarkan ke BPJS oleh perusahaan (Studi kasus PT MLG)," *Juridica: Jurnal Fakultas Hukum Universitas Gunung Rinjani* 6, no. 2 (2025): 58–68, https://doi.org/10.46601/juridicaugr.v6i2.410.

[52] F. M. Yusuf and A. A. Thohari, "Konsekuensi hukum terhadap perusahaan dan tenaga kerja akibat ketidakpatuhan dalam pembayaran iuran BPJS Ketenagakerjaan," *Jurnal USM Law Review* 7, no. 3 (2024): 1674–1689, https://doi.org/10.26623/julr.v7i3.10653.

[53] Republik Indonesia, Undang-Undang Nomor 24 Tahun 2011 tentang Badan Penyelenggara Jaminan Sosial.

[54] F. M. Yusuf and A. A. Thohari, "Konsekuensi hukum terhadap perusahaan dan tenaga kerja akibat ketidakpatuhan dalam pembayaran iuran BPJS Ketenagakerjaan," *Jurnal USM Law Review* 7, no. 3 (2024): 1674–1689, https://doi.org/10.26623/julr.v7i3.10653.

[55] A. E. P. Lawolo, S. Simanullang, and H. Pahlevi, "Criminal liability for companies that register part of the BPJS Employment Program," *Contemporary Journal of Applied Sciences* 2, no. 12 (2025): 959–966, https://doi.org/10.55927/cjas.v2i12.13334.

[56] F. M. Yusuf and A. A. Thohari, "Konsekuensi hukum terhadap perusahaan dan tenaga kerja akibat ketidakpatuhan dalam pembayaran iuran BPJS Ketenagakerjaan," *Jurnal USM Law Review* 7, no. 3 (2024): 1674–1689, https://doi.org/10.26623/julr.v7i3.10653.

[57] A. Riana, "Pelindungan hukum pekerja terhadap ketidaksesuaian pelaporan upah yang didaftarkan ke BPJS oleh perusahaan (Studi kasus PT MLG)," *Juridica: Jurnal Fakultas Hukum Universitas Gunung Rinjani* 6, no. 2 (2025): 58–68, https://doi.org/10.46601/juridicaugr.v6i2.410.

apprehensions when lodging objections.[58] These accounts indicate the necessity of membership information transparency and access to clarification mechanisms.[59] Nevertheless, supervisory efficacy in North Sumatra cannot be deduced solely from these interviews.[60] Robust assessments require examination documents, correction proofs, or official data concerning supervisory follow-up measures.[61] Accordingly, administrative sanction enforcement and potential criminal liability must be analyzed based on legal provisions and the evidence of each case.

Reviewer-Driven Doctrinal Clarification and Evidentiary Limits

A transparent procedure starts with verification of payslips and employment records against the programme-specific legal wage base, then identifies discrepancy type, months and contribution shortfall. A correction or arrears claim should be quantified and communicated before an administrative escalation. If records independently substantiate conduct that meets the precise elements of Article 19 in conjunction with Article 55, the authorised enforcement agency may consider criminal referral. A numerical difference alone, or the compliance label PDS Upah, is not sufficient evidence of criminal mens rea.

The submitted manuscript describes 12 informants from BPJS, labour inspectors, companies and worker groups, but does not provide the recruitment settings, exact interview dates, interview transcripts, consent documentation or payroll documents required to verify independent triangulation. Reported comments must therefore be described as interview claims; they cannot establish province-wide prevalence, sectoral rankings or the actual underpayment amounts at unnamed firms. Thematic interpretation may be organised into code families—wage definition, submission practice, complaints, inspection, rectification and sanctions—but quoted excerpts and case-specific evidence must be supplied by the researchers before publication.

The evidence audit below distinguishes supporting legal instruments from empirical material not included in the review package. An enterprise's self-report and an inspector's general impression are not equivalent to an authenticated payslip, contribution statement or official inspection report. The article's prescriptive recommendations remain meaningful, but their empirical validity is limited by that documentary deficit.

Table: Legal analysis and evidentiary requirements (Article 741)

Verified stage	Required material	Possible consequence
Wage-base classification	Programme regulation and	Clarification / correct

[58] Republik Indonesia, Undang-Undang Nomor 24 Tahun 2011 tentang Badan Penyelenggara Jaminan Sosial.

[59] A. Riana, "Pelindungan hukum pekerja terhadap ketidaksesuaian pelaporan upah yang didaftarkan ke BPJS oleh perusahaan (Studi kasus PT MLG)," *Juridica: Jurnal Fakultas Hukum Universitas Gunung Rinjani* 6, no. 2 (2025): 58–68, https://doi.org/10.46601/juridicaugr.v6i2.410.

[60] Republik Indonesia, Peraturan Pemerintah Nomor 86 Tahun 2013 tentang Tata Cara Pengenaan Sanksi Administratif kepada Pemberi Kerja Selain Penyelenggara Negara dan Setiap Orang, Selain Pemberi Kerja, Pekerja, dan Penerima Bantuan Iuran dalam Penyelenggaraan Jaminan Sosial.

[61] F. M. Yusuf and A. A. Thohari, "Konsekuensi hukum terhadap perusahaan dan tenaga kerja akibat ketidakpatuhan dalam pembayaran iuran BPJS Ketenagakerjaan," *Jurnal USM Law Review* 7, no. 3 (2024): 1674–1689, https://doi.org/10.26623/julr.v7i3.10653.

Verified stage	Required material	Possible consequence
	payroll components	monthly report
Underpayment established	BPJS payment ledger plus pay slips	Quantified arrears and correction
Administrative non-compliance persists	Official notice and legally required escalation	PP 86/2013 sanctions where applicable
Evidence of specific Article 19 offence	Transfer/withholding records and all offence elements	Possible referral under Article 55
Empirical claim in this manuscript	12 reported interviews; transcripts not supplied	Exploratory finding only; no prevalence inference

Source: Authors' doctrinal synthesis based on the authorities identified in Article 741; missing primary evidence is labelled expressly.

CONCLUSION

Employer accountability for BPJS Ketenagakerjaan wage reports begins with a programme-specific wage basis and verified records. Inaccurate reports, arrears, failure to register and non-remittance must be distinguished. Article 55 of Law 24 of 2011 applies only where the statutory offence elements are proven; PDS Upah is not itself a finding of criminal liability. Twelve reported interviews identify topics for investigation but do not prove sectoral or province-wide prevalence without transcripts, recruitment particulars and payroll documents. Priority reforms are standardised programme guidance, correction notices, documented inspection escalation, accessible worker statements and a legally controlled referral pathway.

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