



BPJS Employment Tarif Settings in the Case of Workers Other than State Officials Who Receive Wages in Lower Wages Minimum District/ City

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Article	Abstract
Keywords: Minimum Wages; BPJS Employment; Contributions	<p><i>This research explores the regulatory framework of BPJS Employment tariffs, focusing on workers whose wages fall below the Regency/City Minimum Wage (UMK). The study aims to examine how BPJS Employment regulates contribution payments between employers and workers earning below the UMK, as well as to analyze the legal implications arising from discrepancies in reported wages during BPJS registration. The research adopts a normative juridical method, grounded in the logic of legal science from a normative perspective. It views the law as a structured system of norms, principles, and statutory rules used to resolve legal issues. The study identifies a normative void in existing regulations, stemming from the unclear articulation of the wage components subject to BPJS contributions. To address this, the research applies legal reasoning by analogy. It concludes that in the absence of an official wage suspension, employers must comply with Article 32 paragraph (2) of Presidential Regulation Number 64 of 2020, which mandates adherence to the prevailing minimum wage standard. Moreover, companies that fail to register their employees with BPJS Employment are subject to administrative sanctions, including formal warnings, cessation of business operations, or revocation of business licenses. The study recommends regulatory clarification on wage components used in calculating contributions and stricter enforcement mechanisms to ensure compliance, particularly for vulnerable low-wage workers.</i></p>

INTRODUCTION

Power Work is each and every person Which able to do work matter That Good in in as well as in outside connection Work And produce service or goods, namely as a form of fulfilling the needs of the community based on Article 1 number 3 of Law Number 13 of 2003 concerning Manpower, hereinafter referred to as UUK. Workers in carrying out their work, basically have the rights and obligations that follow. The rights of the workers themselves are to obtain compensation, to obtain protection both in terms of physical and in a way law from the relevant agencies, as well as ensuring social security for workers like Which has listed on Chapter 99 Paragraph (1) UUK which states that, "Every worker/laborer and his family entitled For to obtain guarantee social labor."

Each inhabitant country Indonesia on basically have the right on work Which worthy matter the Already including normative rights that workers should receive such as wages, overtime pay, rest periods, fair working time arrangements, severance pay, health insurance, etc. Employment in Indonesia is currently paying more attention to appropriate human rights and focusing on creating opportunities. Work namely with add field work in order to reduce the high unemployment rate by increasing the number of workers, developing and providing workers, and paying more attention guarantee accident Work And improving the improvement of labor relations including workers' social security. Workers' rights that must be fulfilled by employers Work has set up in Law. Following are rights regulated in the UUK, including:

- a. Right on treatment Which The same (Chapter 6 UUK)
- b. Right about O'clock overtime (Chapter 77 UUK)
- c. Right on guarantee social And K3 (Safety and Occupational Health) (Article 86 UUK)
- d. Right For to obtain wages Which worthy (Chapter Article 93 paragraph (2) of the UUK)
- e. Right For get leave Work

Workers or workers who are working in a legal entity or a company also have the right to receive guarantees. social and get protection from risk of accident work. The right of every citizen to receive social security as a form of full self-development as a dignified human being, this has been guaranteed by the 1945 Constitution of the Republic of Indonesia as stated in Article 34 paragraph (2) and Article 28H paragraph (3).

Legal entity and also company Which employ worker/laborer own obligation to fulfil One of the workers' rights is to register their workers with BPJS Ketenagakerjaan.

Rights are everything that has become a must for every person to obtain since they were born, even when still in the womb. Social Security Organizers according to Law Number 24 Year 2011 regarding the Social Security Administering Body which will then called with Act BPJS is the program that in organize by government with objective in order to provide and guarantee a decent life for the Indonesian people, especially the workforce.

Article 1 number 1 of the BPJS Law also states that the BPJS Agency The Social Security Organizer, hereinafter abbreviated as BPJS, is an agency law that is formed with the aim of being able to organize a social security program. BPJS Employment is a public government program with the aim of being able to provide protection for all Indonesian workers in order to overcome certain social and economic risks and in its implementation, BPJS Employment uses a mechanism social insurance. Basically, employers are required to gradually register their companies and all their workers with BPJS Ketenagakerjaan without exception, therefore can it is said that program BPJS This employment has been considered to be an obligation of the employer and it has become a right of the workforce that must be fulfilled by the agency.

Company or giver Work Also have obligation to provide social security to workers along with member his family, matter That in accordance with the BPJS Law and based on Presidential Regulation Number 19 of 2016 concerning the Second Amendment to Presidential Regulation Number 12 of 2013 concerning Health Insurance, which states that all workers who have worked for a minimum of 6 (six) months in a company must For registered on BPJS health. In other words, this includes all permanent workers and also contract workers over 6 (six) months.

But in reality until now There are still many companies that still do not register their workers in the BPJS Employment program because many companies feel that the contributions imposed are burdensome for some companies with income problems, but there are also companies that get around this by only registering some of their workers in BPJS Employment. This is certainly done with the aim that BPJS Employment considers the company to have fulfilled his obligation namely register his workers, even though on Finally matter the No can in correct because company the still stated cannot carry out his duties properly and correctly apart from That can it is said that company the also unable to fulfill the rights that should be obtained his workers. Matter That can impact detrimental to workers if there is a risk of a work accident or if it occurs death then the company's responsibility is still questionable.

Companies generally give the excuse that they have financial problems and are unable to register their workers and are unable to pay contributions. Even though the BPJS Law clearly states that Which can become participant BPJS is every people, namely foreigners who have worked for at least 6 (six) months in Indonesia, who have paid contributions (Luthfiana 2016).

Work will in a way automatic cannot obtain their rights such as making claims for Pension Insurance, Old Age Insurance, Death Insurance, Work Accident Insurance which should be the rights of workers and experts his/her inheritance if the company does not pay the contribution. In terms of paying the contribution, often not only the employer feels objection to the contribution rate but also the workers who complain because they experience salary deductions that will be used to pay BPJS Employment contributions while the wages they receive are still below the minimum wage. The social security program by BPJS (Social Security Administering Body) for workers consists of the following:

1. Guarantee Day Old (JHT)

Type program protection guarantee day old or JHT is Wrong One type program Which most generally given by companies to their employees. Workers registered in the JHT program will receive several benefits, one of which is in form Money cash. Rates BPJS Employment for program This is as big as 5.7% from total wages received by workers. JHT tariff imposition scheme This use system joint venture, namely workers are charged 2% of their wages and companies are charged 3.7%

2. Guarantee Accident Work (JKK)

The work accident insurance protection program, also known as JKK, is a type of program Which offered by BPJS employment by providing protection from the risk of accidents Which happen on company moment workers are bound by an employment relationship. In addition, this guarantee also provides protection when carrying out official duties. Work. Details rates Guarantee Accident BPJS Employment work is calculated based on the level of work risk as follows:

- Level risk very low: 0.24% from monthly wages
- Level risk low: 0.54% from monthly wages
- Level risk currently: 0.89% from wages a month
- Level risk tall: 1.27% from wages a month
- Level risk very tall: 1.74% from monthly wages

This JKK contribution is imposed on the company or employer as a whole. In other words, this JKK contribution will be included as one of the contributors to the amount of the BPJS Employment rate contribution borne by the company. Even so, the BPJS Employment rate imposed is still based on the level of accident risk experienced by workers, in addition to the company Also need do evaluation related accident risk matters at least once every 2 years for each worker.

3. Guarantee Death (JKM)

Type guarantee death or Which abbreviated JKM is another type of protection program Which offered by BPJS Employment. The JKM program has similarities with JHT, namely the benefits obtained in the form of cash. The amount of BPJS Employment rates imposed for this program is 0.3% of the worker's monthly wages and is fully borne by the company.

4. Guarantee Pension (JP)

Pension guarantee protection program or can abbreviated become JP This can be registered for workers who have reached retirement age. The benefit of this guarantee is that workers receive cash assistance that will be given every month. However, workers who register for this guarantee cannot immediately receive the assistance, because there are requirements that require them to have paid rates BPJS Employment program JP This is for approximately 15 years with an amount of 3% of the worker's salary and is paid in a joint system with each party paying 2% by the company and 1% borne by the worker.

5. Guarantee Lost Work (JKP)

JKP is a new benefit in BPJS Employment. Participants will receive benefits in the form of Money And training during 6 month when affected by Termination of Employment (PHK). The amount of money received is 45% of the monthly salary with a maximum wage limit of five million Rupiah per month during three month. Whereas 3 month the rest of the participants will get benefit JKP as big as 25% of a month's wages. The amount of JKP contributions that will be borne by the government is 0.22% of 0.46% of the total contribution amount of wages per month with details 0.14% sourced from recomposition contribution JKK and 0.10% of the recomposition of JKM contributions.

The high rates set by BPJS Employment certainly raise objections from each party, namely employers and workers. Which his wages even Not yet reach limit minimum wage. This is due to the absence of regulations that regulates the amount of BPJS fees for private companies that are experiencing economic constraints or are experiencing a company crisis so that No capable give his workers wages which is in accordance with the district/city minimum wage. The minimum wage is one of the policies set with the aim of providing benefits, namely to ensure that workers receive a decent wage to meet their daily needs while preventing poverty among workers. Many countries also set the minimum wage as one of the important things in determining national wages. Today, this has become a must for companies or employers For comply policy the Because If won't charged fine. Will but although so still still Lots company the constant give wages below the minimum for its workers. Therefore, To ensure the company's survival, an exceptional measure was taken in the form of a suspension of minimum wage payments. as set up in Article 90 paragraph 2 Employment Law, for employers who are unable to pay the minimum wage.

Suspension payment wages minimum aiming to ease the burden on employers by providing an opportunity for employers to pay their workers wages below the minimum wage during the period of suspension of payment of the minimum wage. If the period of suspension of payment of wages is has end, so businessman required to pay its workers the lowest wages in accordance with the minimum wage in effect at that time.

Suspension of minimum wage payments cannot be carried out unilaterally by the entrepreneur, because the entrepreneur must submit an application first. Based on Chapter 2 Paragraph (1) Minister of Manpower and Transmigration Decree RI No: Decree 231/MEN/2003 state that The application for a suspension of the minimum wage is submitted to the governor through the agency responsible for employment in the province. The application for a suspension of the implementation of the minimum wage cannot be immediately approved by governor.

Because in the implementation is carried out by surveying companies that have applied for a suspension of minimum wage payments, after which the Provincial Wage Council notifies the list of companies that have met the requirements for submitting a suspension of minimum wage payments to the Governor. Then the Governor, by considering the advice of the Wage Council, can determine whether the application for a suspension of minimum wage payments is approved or rejected.

So that it has an effect when the company registers its workers with BPJS Ketenagakerjaan. One of them is news related to the nominal wage not being in accordance with that registered with BPJS Ketenagakerjaan. "I work at a distributor company. I was registered with BPJS Ketenagakerjaan by the company. Previously, I did not know that I received a wage that was different from what was in the BPJS data. The wage I received was only IDR 1.8 million. But what is in the BPJS data is my wage of IDR 2.6 million. I want to complain This But I new just dismissed from the company. Thank you for the answer." The question was quoted from the Hukum Online website. This is of course because there are no regulations governing about imposition cost BPJS Employment for workers who are paid below the district / city minimum. Based on this, the researcher is interested in conducting an in-depth study and discussion regarding the BPJS Employment Tariff Regulation in terms of Workers other than State Administrators Which get Wages in lower Wages Minimum Regency/City with formulation problem as following

1. How arrangement BPJS Employment related payment of contributions between employers and workers who receive wages below the UMK?
2. What are the legal consequences of differences in nominal wages when registering with BPJS Employment?

The objectives of this study include, first, to understand and analyze how the legal regulations apply to workers with wages below the Regency/City Minimum Wage related to the payment of BPJS Ketenagakerjaan contributions every month. Second, to determine the legal consequences of the difference in the nominal wages received by workers and those registered by the company with BPJS Ketenagakerjaan

METHOD

The type of research method used by researchers is normative legal research, namely research that is carried out by studying regulation legislation (law in books) or rules and norm and the principles Which contained in regulation legislation invitations and also doctrines contained in legal science. Another name for this type of normative legal research is doctrinal legal research which can also be called library research or document study. This research is called doctrinal law because basically this research is carried out or aimed only at applicable written regulations and legal materials. In its use, this type of research can be used as means in answer the problem that There is in in study This based on on legal principles Which There is, And Constitution Which arrange, and other supporting theories.

In relation to the type of research that will be used, namely normative juridical, the problem-solving approach method used is:

1. Approach Constitution (statutes approach)

An approach that is carried out by examining all regulation legislation which exists and also regulation Which own connection with legal issues to be studied.

2. Approach Conceptual (conceptual approach)

An approach to studying and understanding various views and doctrines that exist in legal science so as to produce new understandings and concepts as well as legal principles that are relevant to the issues being studied.

Type data Which used in study This among others data primary And secondary. data primary This namely consists of laws and regulations. While secondary data Which among them can in the form of, opinion laws put forward by legal experts, books, print media or journals, articles and research results and works write other Which related with arrangement BPJS rates Employment for worker with wages below the UMK.

RESULTS AND DISCUSSION

1. **BPJS Employment Regulations Regarding Contribution Payments Between Employers and Workers Who Receive Wages Below the Minimum Wage**

On basically arrangement about Payment of contributions is an important matter because absolute calculations regarding contributions cannot be made if there are no regulations governing this matter. the. Based on Chapter 32 paragraph (1) Presidential Regulation Number 64 of 2020 concerning the Second Amendment to Presidential Regulation Number 82 of 2018 concerning Health Insurance states that, "(1) The maximum limit of monthly salary or wages Which used as base calculation. The amount of contributions for PPU participants as referred to in Article 30 paragraph (1) is IDR 12,000,000.00 (twelve million rupiah)."

These regulations regulate the high wage limit that will be used as a calculation in determining the amount of contributions that will be imposed on participants. BPJS Health as big as two twelve million Rupiah. Regarding the lower limit used as a calculation amount of contribution Also set up in Article 32 verses (2) Presidential Decree Number 64 Year 2020 with reads, "(2) The lowest limit of monthly salary or wages used as the basis for calculating the amount of contributions. for Participant PPU as meant in Article 30 paragraph (1) namely the district/city minimum wage ."

This article regulates the lower limit that will be used as the basis for calculations in determining magnitude contribution Which will charged for BPJS Kesehatan participants, namely based on the district/city minimum wage applicable in the participant's area. The wage system used so far in Indonesia is the result of government negotiations. Which end on emergence the policy called minimum wage, which is explained in the applicable laws and regulations, there are 2 (two) types of minimum wage known in employment terms, namely:

1. Minimum wage based on province or district/city area
2. Wages minimum based on sector on provincial or district/city area.

These two types of wages are the standard for every company to pay the employees, workers or laborers who work for them (Bambang Iswahyudi et al. 2020). Besides That furthermore chapter Article 89 paragraph (2) of the Employment Law concerning Employment states that, "(2) the minimum wage as referred to in paragraph (1) is directed towards achieving a decent life." In addition, it has been stipulated in Article 90 paragraph (1) of the BPJS Law that Employers forbidden pay wages more low from the minimum wage as referred to in Article 89, namely the district/city minimum wage and the provincial minimum wage.

There are also based on Chapter 23 paragraph (3) Government Regulation Number 36 of 2021 concerning Wages, Employers are prohibited from paying wages lower than the minimum wage. In practice, there are still some companies that intentionally provide wages below the City Minimum Wage (UMK) to employee they. Matter This happened even though Actually company the own financial ability to pay according to or even exceed the UMK standard. Usually, there is a specific reason Which cause company No able to meet the current UMK provisions. The reasons include the company's small operational scale or the company's financial condition. Which Not yet stable. Although so It remains an obligation for the Company and its employees to pay dues as stated in Article 13 paragraph (1) of Presidential Regulation Number 82 of 2018 concerning Health Insurance, states that employers are required to register himself And workers as health insurance participants with BPJS Employment with pay contribution every month. By Because Therefore, to ensure the survival of the company, an exceptional measure is taken in the form of a suspension of minimum wage payments as regulated in Article 90 paragraph 2 of the Employment Law, for employers who are unable to pay the minimum wage.

Objective from suspension payment wages The minimum is to provide relief to entrepreneurs by giving entrepreneurs the opportunity to pay the worker is less than the minimum wage during the period of suspension of minimum wage payments After the suspension period wages ends, employers are obliged to pay minimum wages to their workers accordingly with wages minimum Which applicable on at that time Employers could not unilaterally postpone payment of minimum wages, they had to submit an application first (M. Fachri Lazuardi and Devi Rahayu 2019). Further regulations related to the procedures for postponing wages are regulated in the Decree of the Minister of Manpower and Transmigration of the Republic of Indonesia Number: Kep. 231/MEN/2003 Concerning Procedures for Postponing the Implementation of Minimum Wages which is hereinafter abbreviated as Kepmenakertrans RI No: Kep.231/MEN/2003. Based on Article 2 Paragraph (1) of Kepmenakertrans RI No: Kep.231/MEN/2003 which reads, "(1)Application suspension The implementation of the minimum wage is submitted to the governor through the agency responsible for employment in the province."

Application suspension implementation wages

The minimum mentioned above cannot be immediately approved by governor. In in Decision Minister of Manpower and Transmigration of the Republic of Indonesia Number: KEP.231/MEN/2003 Article 4 Paragraph (3) states that, "(3)Based on application

"Suspending the implementation of the minimum wage, the governor can ask a public accountant to examine the financial situation to prove the company's inability to cover the costs of the company requesting the suspension."

The Governor will then decide whether to reject or approve the suspension. wages minimum based on results auditor audit. In matter Governor agree payment of minimum wages, employers are required to pay minimum wages to their workers in the amount agreed upon.

If the governor rejects the request for termination and cessation, then the wages that paid businessman to his workers must be equal to or greater than the minimum wage in effect at the time the new minimum wage regulation comes into effect.

Furthermore like Which listed on Chapter Article 32 paragraph (4) of Presidential Decree Number 64 of 2020 states that, "(4) The provisions on the lowest limit as referred to in paragraph (2) and paragraph (3) do not apply to Employers other than state administrators who receive a suspension from obligation to pay Wages or Wages according to the provincial/district/city minimum wage set by the local regional government." Article the state that limit most The low level which is the basis for determining the amount of BPJS Health contributions, namely the district/city minimum wage and provincial minimum wage,

only applies to state-organized employers, while for employers other than state administrators who have received a suspension from the regional government regarding their obligations pay wages according to wages minimum district/city/province the above provisions do not apply. Of course, this makes employers other than state administrators who have postponed the minimum wage but have not been approved confused.

Emptiness norm the happen due to because there is no clarity regarding the elements of objects other than those referred to in the article, so that in practice there are several problems that give rise to violations committed by employers other than state administrators whose minimum wage suspension is not approved, which ultimately registers their workers with BPJS Kesehatan with a different wage nominal than that received by the workers.

A legal void is when something is missing set up in regulation legislation namely the law that regulates order in society so that it can give rise to legal uncertainty. In Article 32 paragraph (4), only to include arrangement regarding the non-applicability of the lower limit by employers other than state officials who have obtained a suspension of the minimum wage. Regarding employers other than state officials whose suspensions have not been approved, this has not yet been regulated, even though this is of course also necessary because it can cause confusion for employers whose suspensions have not been approved regarding which regulations can be used as a basis. Of course in some way The formulation of mandatory norms must have criteria, including containing complete information so that the norm can be applied so as not to cause problems. legal vacuum.

There is it's time a incident No set up in a way specifically by legislation, but the opposite of this event has been regulated by law. Efforts that can be made to overcome the legal vacuum of Article 32 paragraph (4) of the Presidential Decree Number 64 Year 2020 the Wrong one of them is by carrying out legal construction, namely argumentum per analogy . The existence of argument by analogy, the formulation of laws or legislation can be narrowed down with the aim of further emphasizing them. existence certainty law so that does not raise doubts.

One way that can be done to find the law of the event of emptiness law that is with considering that if the law has stipulated about things certain For incident certain, then the regulation is limited to that event only while for events outside the established law will be applied the same as the events that have been regulated in the regulation. Basically argumentum per analogiam emphasizes different but similar, similar or similar events that are regulated in the law. In this case the event for which the law is sought must there isn't any yet regulations governing the event, on the other hand other similar events must have special regulations governing them so that the argumentum can be applied. per analogy However with condition There must be an element of similarity between the two events.

Where there is an arrangement about the lowest limit provisions which will be used as a reference in determining the tariff amount BPJS will be excluded for giver Work besides organizer country Which has get a suspension wages. See Chapter 34 paragraph (4) Presidential Decree Number 64 of 2020 needs to be analogized again if we look at the substance of the provisions which are incomplete, namely that there is a legal vacuum for employers other than state administrators who do not receive wage deferrals. In other words, according to Article 32 paragraph (2) of Presidential Decree Number 64 of 2020 which states that the lower limit in determining the tariff is the UMK, where this article applies to employers organizer country. If seen from The substance of the article can be said that employers other than state administrators who do not receive wage deferrals can be considered the same as state administrator employers because they have not received a wage deferral. there is arrangement Which arrange matter stated clearly.

Based on statement on, so for the event giver business besides organizer countries that have suspended the minimum wage but have not been approved by the government can apply the argumentum per analogiam. In accordance with Article 32 paragraph (4) of Presidential Decree Number 64 of 2020 Which state that, provision limit The minimum referred to in the previous 2 paragraphs does not apply to Employers other than state administrators who have received a suspension from the obligation to pay Salary or Wages according to provincial/district/city minimum wages set by Government Area local.

Based on In this article, if the argumentum per analogy is applied , it can be concluded that for employers other than state administrators who do not receive a minimum wage deferral, the policy of Article 32 paragraph (2) of Presidential Decree Number 64 of 2020 can be applied, in other words, employers other than state administrators who do not receive a deferral will be considered the same as giver Work organizer country so that the calculation of the amount of BPJS contributions used is according to the maximum limit low salary or wages per month which is determined based on the district/city minimum wage.

2. What are the legal consequences of differences in nominal wages when registering with BPJS Employment?

BPJS Employment is a government program that provides socio-economic security for every Indonesian worker, every company is required For register for his workers to become a participant of BPJS employment with monthly contributions that will be partially borne by the company. Based on Government Regulation Number 86 of 2013, it has also been explained that a business entity is required to register its workers in the social security program.

BPJS Employment participants who have registered and paid contributions are certainly entitled to receive benefits from health insurance as Number 64 of 2020 Concerning Changes Second On Regulation President Number 82 of 2018 concerning Health Insurance, in the form of individual health services, including curative, promotive, preventive and rehabilitative services, namely consisting of drug services and disposable medical materials that are adjusted to needs. medical Which required. There is Several types of violations in the implementation of the employment social security program, namely:

1. Company Must Not yet List (PWBD), companies/employers who have not registered their workers at all as BPJS Employment participants.
2. Companies in Arrears of Contributions (PMI) are companies Which late pay or not paying contributions to BPJS Employment.
3. Partially registered companies (PDS) are companies that have not fulfilled administrative regulations in reporting workforce data, this type of violation is divided into 3 types, namely:
 - a. PDS workforce, namely companies that have registered their workers as BPJS Employment participants but have not registered all their workers but only part just.
 - b. PDS wages, namely companies that have registered their workers as BPJS employment participants but have not reported wages Which accepted worker which are actually.
 - c. PDS program, is a BPJS Employment participant company that does not participate in the mandatory BPJS Employment program, but only participates in two or three BPJS programs. employment.

Companies that have become BPJS Employment participants but have not yet registered their entire workforce, usually based on flavor Afraid will hit reprimanded by Service Labor local because If company Not yet register their workers with BPJS Kesehatan, then the company will be reported to BPJS Pusat and receive a warning letter. This is what causes some companies to choose to register some of their workers with BPJS with the intention of registering their workers gradually. There are also companies that have become participants BPJS employment but No report the actual wages of labor.

Of course, this is in because of Still Lots company which pays its workers wages far below the district/city minimum wage. In order to cover this up, several companies register their workers' wages differently from the actual wages received by their workers.

This is related to problems related to the nominal wages not being in accordance with those registered. BPJS Employment. Somebody Which Work in the distributor company has been registered by the company with BPJS Employment.

Previously he did not know that the wages he received were different from what which exist in data BPJS. Wages Which accepted as big as Rp 1.8 million, while the data listed in BPJS Employment is Rp 2.6 million. For the wages I received, it was only Rp 1.8 million. But what is in the data BPJS wages I Rp2.6 million. According to with Article 15 paragraph (1) of Law Number 24 of 2011 states that, "(1) Employers are obliged to gradually register himself And workers as participants to BPJS in accordance with the Social Security program they participate in."

Registration worker in program BPJS. Employment This is matter Which must followed by the employer, to include all its employees in the BPJS Employment program This, Which has set up on Law Number 24 of 2011 concerning the Social Security Administration Agency. Legal sanctions are provision Which aiming For ensure public compliance with laws and regulations in the field of social security, in addition to provisions regarding administrative sanctions (Indrawati and Tumiar Rohana Simanjuntak 2019).

Furthermore, Article 15 paragraph (2) of Law Number 24 of 2003 2011 has been state that the Giver Work, in do registration must give data about himself and his workers and their family members completely and correctly to BPJS. It is clear that employers are prohibited from providing false data about their workers including nominal wages Which Actually. Form And Settlement of violations related to providing wages that are not in accordance with BPJS Employment is regulated in Article 17 paragraph (1) of Law Number 24 of 2011 which states that, "(1) The Employer Work besides organizer countries that do not implement the provisions as referred to in Article 15 paragraph (1) and paragraph (2) and any person who does not implement the provisions as referred to in meant in Chapter 16 charged "Administrative sanctions." Likewise, Article 17 paragraph (2) of Law Number 24 of 2011 states that, "(2) Sanctions administrative as meant in paragraph (1) can be in the form of: Written warning, fine and/or not receiving certain public services."

If explained administratively, written warnings can be given by BPJS Employment a maximum of two times, each for a maximum period of 10 days. working days. The first written warning is valid for 10 days. BPJS will issue a written warning if the employer other than the State Organizer does not fulfill its obligations after 10 days from the first written warning, without considering local wisdom.

Application of administrative sanctions against companies that negligent in register his workers on BPJS basically in the legislation there are several types of administrative sanctions, including verbal or written warnings, government coercive measures (bestuursdwang/politie dwang), temporary suspension of activities, closure of locations, revocation and cancellation of business permits, withdrawal of favorable decisions, and administrative fines or imposition of forced money.

In its implementation, party BPJS Employment can coordinate with local agencies such as the Department of Manpower. Before the Department of Manpower imposes sanctions on the company Which violate, they will carry out several stages of work planning which include supervision employment. Plan Work which will be carried out by the labor inspectorate includes several activities, namely coaching, inspection, And testing. Implementation of labor supervision is carried out through the following stages:

1. Stages preventive educative Which Where These activities are in the form of fostering prevention efforts through the dissemination of employment norms, technical advice and assistance.
2. The non-judicial repressive stage which is a coercive effort outside the courts to fulfill the provisions of employment laws and regulations in the form of an examination note as a warning or a statement of willingness to fulfill the laws and regulations. employment based on inspection or testing.

After the coaching is done, you will enter to the inspection stage which consists of the first inspection, periodic inspection, special inspection and re-inspection. The inspection which This supervisor is carried out based on the leader's orders and based on complaints, reports, news from the media and others. After the supervisor's inspection is carried out must make report results examination. After inspection finished done new The supervisor can issue an inspection note. The inspection note contains a warning or written order from the labor inspector addressed to the employer or manager to correct non-compliance with labor norms based on the results of the labor inspector's inspection. If the company does not heed the warning, the next step that can be taken is to terminate temporary activity until revocation and cancellation of business permits, which is the case naturally very harm a The company because the company can no longer operate its business and can lead to bankruptcy.

Based on description discussion in on can it was concluded that the company was negligent in matter do forgery data namely giving different wage amounts to BPJS Ketenagakerjaan, this is certainly an element of negligence or deliberate action on the part of the company that deliberately registers its workers with wage amounts that do not match those received. In other words, the workers every the month accept more wages little and cut by 2% for payment of BPJS Employment contributions. Administrative responsibility for companies that are negligent in registering their workers as BPJS. BPJS Employment participants can be realized through administrative sanctions. as explained on previous statement that is with give reprimand verbally or in writing up to the termination of business activities and the revocation of permits to operate the business.

CONCLUSION

1. Arrangement about rates contribution set up in Chapter 32 verses (4) Presidential Decree Number 64 Year 2020 chapter This contains exceptions for employers other than state administrators who have received a suspension, while for employers other than state administrators who have not received a suspension from the relevant regional government does not apply. The gap in the norm occurs because there is no clarity regarding the elements of the object other than those referred to in the article. By applying *the argumentum per analogiam*, it can be concluded that for employers other than state administrators who do not receive a minimum wage deferral, the policy of Article 32 paragraph (2) of Presidential Decree Number 64 of 2020 applies, in other words, employers other than organizer country Which No getting a deferral will be considered the same as the state organizer's employer.
2. Every company must register his employees
to become a participant of BPJS employment with contribution monthly Which part covered by the company. In reality, there are several types of violations in the implementation of the employment social security program, one of which is the PDS wages, namely the company has become a BPJS employment participant but does not report the actual wages of workers. In accordance with Article 15 paragraph (2) of Law Number 24 of 2011 which states that The Giver Work, in to register, it is mandatory to provide complete and correct data about himself and his workers and their family members to BPJS. Based on the discussion description in on can concluded that where the company was negligent in falsifying data, namely giving different wage amounts to BPJS Employment. Administrative responsibility towards the company Which negligent in register Workers as BPJS Ketenagakeja participants can be subject to administrative sanctions, namely being given a warning or termination of business activities, cancellation or revocation of the company's permit.

Suggestion

1. It is expected to Government specifically executive institutions to revise Presidential Regulation Number 64 of 2020 concerning limit most low Which become base inDetermination of the amount of BPJS Health contributions, namely the district/city minimum wage and provincial minimum wage, which only applies to state-run employers in order to create a fair regulatory system.
2. It is also hoped that the government can synergize with Public along with apparatus law enforcer in matter supervise Companies that negligent in register his workers on BPJS Employment to prevent errors or falsification of data.

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