

# Overview of Compliance with Payment of Employment Social Security Contributions for the Wage Recipient Segment and Its Improvement Strategy

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## ABSTRACT

<b>Keywords:</b>	social security; employment; compliance; wage recipients; dues.	Employment social security in Indonesia must be followed by everyone who works, including foreigners who work for at least 6 months in Indonesia. In the Wage Recipient (PU) membership segment, Employers are required to register and pay their labor contributions to the Social Security Administration Agency (BPJS) Employment. Employers are required to pay employment social security contributions no later than the 15th of the following month after the period of contributions billed. There are still employers who do not comply in terms of paying employment social security contributions which hurts their workforce. Therefore, BPJS Employment seeks to increase compliance with the payment of contributions of Wage Recipient Participants so that workers get maximum employment social security services. This study aims to provide an overview of the compliance of employment social security contributions by employers and the efforts made by BPJS Employment in improving compliance with contribution payments. The research method used is descriptive analysis with secondary data sources in the form of BPJS Employment reports and literature studies. Based on the results of the study, on average per month 18% of employers do not comply with paying employment social security contributions. The strategy carried out by BPJS Ketenagakerjaan is to increase compliance with contribution payments by employers through participant coaching, improving service quality, and the audit supervision process.
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## Introduction

The state has the responsibility and obligation to provide socio-economic protection to the community in the form of social security. The government stipulated Law Number 40 of 2004 concerning the National Social Security System and Law Number 24 of 2011 concerning the National Social Security Organizing Agency. In Law 40/2004, it is explained that "Social security is a form of social protection to ensure that all people can

meet the basic needs of a decent life" (Law Number 40 of 2004). This law is related to the Amendment of the 1945 Constitution regarding the amendment of Article 34 paragraph (2) which now reads "The State develops a social security system for all people and empowers the weak and incapable people by human dignity" (Constitution of the Republic of Indonesia of 1945). Through social security protection, workers can feel safe, and increase concentration and motivation at work, resulting in better productivity.

The government then stipulated Law Number 24 of 2011 concerning the Social Security Administration Agency (BPJS Law). In the regulation, it is explained that there are 2 Social Security Organizing Agencies in Indonesia, namely BPJS Employment and BPJS Kesehatan. Through Government Regulation Number 44, 45, 46, and 60 of 2015, Government Regulation Number 82 of 2019, and Government Regulation Number 37 of 2021, BPJS Employment organizes 5 (five) social security programs which include Work Accident Insurance (JKK), Death Insurance (JKM), Old Age Insurance (JHT), Pension Insurance (JP), and Job Loss Insurance (JKP).

Everyone, including foreigners who work for at least 6 (six) months in Indonesia is required to be a participant in employment social security. BPJS Employment participants are divided into 4 segments, namely Wage Recipients (PU), Non-Wage Recipients (BPU), Construction Services (Jakons), and Indonesian Migrant Workers (PMI). Wage Recipient Participants (PU) are workers who have an employment relationship with the Employer/Business Entity in the form of employment contracts/agreements, either written or unwritten by receiving salaries, wages, or other forms of remuneration. Examples of workers who are included in the Wage Recipient Participant segment are workers who work for business entities or companies.

The employer is an individual entity, legal entity, or other bodies that employ workers, including government services that employ other than the State Civil Apparatus by paying salaries, wages, or other forms of remuneration. Every Employer other than a state administrator is required to register himself and his workforce as participants in employment social security to BPJS Employment by the provisions of applicable laws and regulations.

The registration of the Wage Recipient segment is carried out by the Employer. Wage Recipient participant contributions are calculated every month. Contributions are divided into the employer's dependents and labor dependents. The amount of contributions of Wage Recipient Participants has been regulated in the laws and regulations as listed in Table 1.

**Table 1**  
**Calculation of BPJS Employment Contributions**

Program	Contribution Percentage		
	Employer	Workforce	Total
Work Accident Insurance (JKK)	0.24% - 1.74% x wages*	-	0.24% - 1.74% x wages
Death Guarantee (JKM)	0.3% x wages	-	0.3% x wages
Old Age Guarantee	3.7 x wages	2% x wages	5.7% x wages

Pension Security	2% x wages	1% x wages	3% x wages
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Depending on the level of risk in the work environment by Government Regulation Number 44 of 2015 concerning the Implementation of the Work Accident Insurance and Death Insurance Programs, the Employer is obliged to continue to pay its labor contributions as long as the worker is still actively working. The Employer can stop paying employment social security contributions for its employees who have stopped working due to resignation, death, retirement, expiration of the contract, layoff, or leaving the territory of Indonesia (returning to the country of origin) for Foreign Citizens (WNA) after reporting the change in data to BPJS Ketenagakerjaan. If the Employer does not fulfill the obligation to pay employment social security contributions and there is a work risk, then the employee will not get employment social security services.

The Employer is classified as compliant in paying contributions if the Employer pays contributions up to a maximum of the 15th of the following month. For example, bills for the April 2024 period are paid a maximum of May 15, 2024. Employers are classified as non-compliant in paying contributions if the payment of contributions is made after the 15th of the following month. For example, the bill for the April 2024 period is paid on May 16, 2024.

Employers other than state administrators who are late in paying contributions are given sanctions in the form of a fine of 2% (two percent) for each month of delay calculated from the contributions that should be paid by employers other than state administrators.

The purpose of this study is to find out the overview of the compliance of the payment of employment social security contributions for the Wage Recipient segment and the strategies carried out by BPJS Ketenagakerjaan to increase the compliance of employer contribution payments.

**Method**

This study uses a cross-sectional design. The researcher uses secondary data sources obtained from BPJS Ketenagakerjaan reports, journals, books, and other scientific papers that are relevant to the research objectives. The research was conducted in April 2024 at BPJS Employment Branch Office X in the East Java region.

**Results and Discussion**

Compliance data on contribution payments in the period January 2023 to December 2023 is shown in Table 2 and Figure 1. During this period, it is known that the number of participants in the Wage Recipient segment moves dynamically with a tendency to increase every month. Each month, the number of compliant Employers pays more contributions than non-compliant ones. On average, 82% of employers are obedient in paying contributions, while 18% of other employers are not compliant in paying employment social security contributions.

**Table 2**  
**Recapitulation of Compliance in Paying Employer Contributions for the 2023 Period at BPJS Employment Branch Office X**

Period	Sum Employer	Percentage of Givers	Employer Percentage Non-Compliance
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Compliant Work			
01-2023	1005	85,75%	14,25%
02-2023	1008	85,06%	14,94%
03-2023	849	71,11%	28,89%
04-2023	956	80,34%	19,66%
05-2023	958	78,98%	21,02%
06-2023	917	75,04%	24,96%
07-2023	984	79,87%	20,13%
08-2023	1003	82,69%	17,31%
09-2023	996	81,91%	18,09%
10-2023	1071	82,51%	17,49%
11-2023	1219	89,70%	10,30%
12-2023	1377	90,24%	9,76%
Average		81.93%	18,07%

Source: BPJS Ketena gakerjaan report (download data on April 5, 2024)

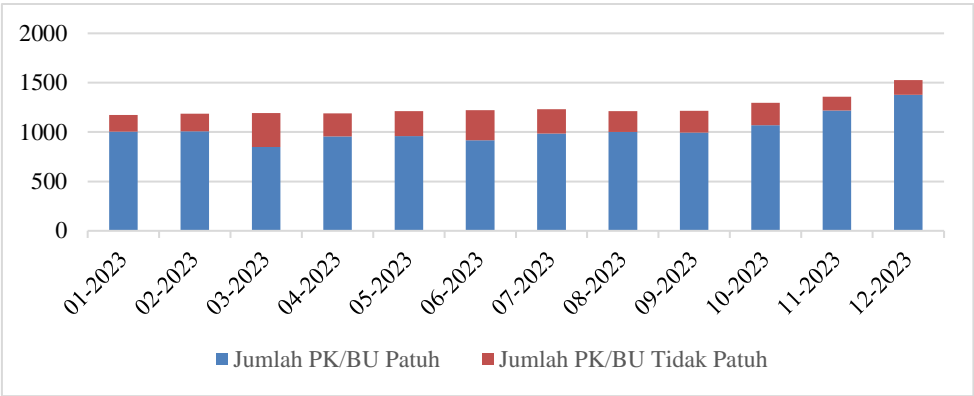


Figure 1

Recapitulation of Employer Contribution Payment Compliance for the 2023 Period

BPJS Employment classifies the age of arrears of contributions and fines into the categories of current, less current, doubtful, and bad receivables. The following presents the classification of the age of arrears of contributions and fines in Table 3 as well as the age data of receivables at BPJS Employment Branch Office X in the East Java region for the December 2023 period in Figure 2.

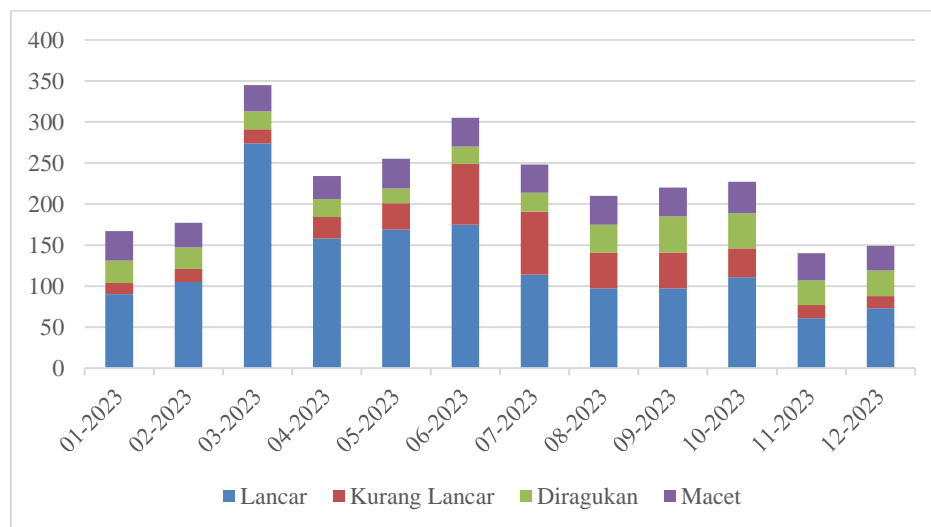
Table 3  
Age Classification of Arrears of Contributions and Fines

Arrears Classification	Arrears Age
Fluent	1 to 3 months
Less smooth	4 to 6 months
Doubt	7 to 12 months
Bad	>12 months

Source: BPJS Employment

**Table 4**  
**Classification of Age of Arrears of Contributions and Fines at BPJS Employment Branch Office X in 2023**

Period	Number of Employers Non-Compliance	Fluent	Less Fluent	Doubt	Bad
01-2023	167	54%	8%	16%	22%
02-2023	177	59%	9%	15%	17%
03-2023	345	79%	5%	6%	9%
04-2023	234	68%	11%	9%	12%
05-2023	255	66%	13%	7%	14%
06-2023	305	57%	24%	7%	11%
07-2023	248	46%	31%	9%	14%
08-2023	210	46%	21%	16%	17%
09-2023	220	44%	20%	20%	16%
10-2023	227	49%	15%	19%	17%
11-2023	140	44%	11%	21%	24%
12-2023	149	49%	10%	21%	20%



**Figure 2**  
**Classification of Age of Arrears of Contributions and Fines for the December 2023 Period**

Based on Figure 2, it is known that current receivables contributed the most receivables during the 2023 period at BPJS Ketenagakerjaan Branch Office X. Current receivables account for an average of more than 50% of the total receivables life every month.

Of the total 149 Employers who are in arrears in the December 2023 payment period, the Employer's contribution bill is Rp.3,602,091,562.00 and the fine bill is Rp.438,296,172.00, so the total fee bill and fine is Rp.4,040,387,734.00. Based on these data, it is known that there are still Employers who do not comply with the provisions for the payment of employment social security contributions.

Employers who do not comply with paying contributions consist of different groups of work, including business entities, foundations, institutions, organizations, and Non-State Civil Apparatus (Non-ASN) memberships. Business scale Employers of non-compliant business entities pay contributions vary, ranging from micro, small, medium, and large scale business entities. Employers who do not comply with paying contributions consist of Employers who participate in 2 programs (Work Accident Insurance and Death Insurance), Employers who participate in 3 programs (Work Accident Insurance, Death Insurance, and Old Age Insurance), and Employers who follow 4 programs (Work Accident Insurance, Death Insurance, Old Age Insurance, and Pension Insurance).

Obedience comes from the word obedience, which has the meaning of liking and obeying orders or rules and being disciplined. Obedience means obedience, obedience, and submission to teachings or regulations. Legal compliance occurs when people are aware of the existence of the law as a guide in living together, where loyalty to the law is reflected in concrete actions that comply with existing rules.

There is a relationship between legal awareness and legal compliance. The difference is that in legal compliance there is fear of sanctions, while in legal awareness there are no sanctions. Legal awareness is the formulation of the legal circle regarding the assessment, which has been carried out scientifically, the values contained in human beings about the existing law or about the law that is expected to exist.

The effectiveness of law in society is determined by legal factors, law enforcement factors, facility factors, community legal awareness factors, and legal culture factors (Rosana, 2014). An essential action to improve and encourage compliance with the law is to strengthen law enforcement which must be more firm and consistent. Preventive measures must be improved to curate potential violations of the law and balanced with a persuasive approach that builds legal awareness (Syamsarina et al., 2022).

Employers' non-compliance in paying employment social security contributions has negative implications for their workers, namely not getting social security benefits in the event of work risks such as work accidents, death, or loss of workers. Employers who do not comply can be subject to sanctions by applicable laws and regulations, including administrative sanctions in the form of not receiving certain public services and the provision of fines. Fines due to late payment of contributions are fully borne by the Employer other than the state administrator. Employers' non-compliance with the employment social security program also gives a negative image in society.

If there are workers who have not been paid BPJS Employment contributions and experience work risks, then the workers do not get BPJS Employment services until the Employer pays off the arrears of contributions and fines. If the Employer does not comply with the payment of its labor contributions, then if there is a social risk that befalls the worker, it is feared that it will cause other social problems, such as poverty and dropping out of school. Another disadvantage received by workers who work at the Employer in arrears of contributions is the lack of optimal development of Old Age Security and Pension Security balances.

Related to the importance of Employer compliance in paying social security contributions for their workers, BPJS Ketenagakerjaan continues to strive to improve compliance through participant coaching, improving service quality, and the audit supervision process.

Participant coaching is an effort made by BPJS Ketenagakerjaan to obtain maximum positive reciprocity from participants, where which is a crucial element in the successful implementation of employment social security. The purpose of participant coaching is to maximize relationships/CRM, compliance, and service to participants. Participant coaching can be carried out online or offline through counseling, visits to the Employer's premises, telephone, or written messages (chat, physical letters, or e-mail).

Customer Relationship Management (CRM) is the process of managing detailed information about each customer and all their interactions with the company to increase loyalty. CRM is important because the total value of a company's customer base is one of the main drivers of a company's profits. Customer "touch points" refer to every occasion in which customers interact with brands and products, from in-person experiences to personal or mass communication, as well as regular observations (Malicha, 2022). CRM focuses on developing and utilizing customer data. This aims to create a personalized and customized experience for each customer to trigger increased customer satisfaction which leads to increased loyalty and leads to improved company performance. CRM systems help when it comes to analyzing Employer profiles. This is in line with the results of research analysis that CRM systems in the insurance industry help in terms of analyzing client profiles, client behavior related to products and services, and identifying profitable clients (Matiş & Ilieş, 2014).

Counseling is an effort to change the behavior of individuals, groups, communities, or societies with the aim that they have the knowledge, willingness, and skills to overcome the problems they face (Haryanto et al., 2017). Counseling involves several elements, including the learning process, the existence of the subjects who are learning, the development of awareness and capacity of individuals and groups, the management of resources to improve the quality of life, and the application of sustainable principles from social, economic, and environmental aspects. Counseling plays a role in strengthening the community to expand access to information, innovation, and access to public services. Counseling related to social security is included in the scope of social counseling. Social counseling aims to (1) increase uniform understanding in the implementation of social welfare, (2) improve the quality and dedication in providing social services by government agencies, local governments, and the community, (3) optimize the collaboration of human resources of social extension workers in the implementation of social welfare programs (Regulation of the Minister of Social Affairs Number 10 of 2014.) Counseling can improve compliance with the payment of Employer contributions. This is in line with the results of research on tax deposits that counseling has a positive effect on compliance with the submission of Tax Returns (Andyastuti & Husaini, 2013).

Service quality refers to all certain attributes or attributes of a product or service that affect its ability to meet or even exceed customer expectations (Kotler & Keller, 2016). The concept of service quality is described as a form of attitude that is closely related to but different from customer satisfaction. Ten important things to improve service quality in the service industry are listening, reliability, basic service, service design, recovery, surprising customers, fair play, teamwork, employee research, and service leadership.

(Malicha, 2022) developed an instrument for assessing customer perception of service quality in service and retail organizations divided into 22 items called SERVQUAL. The 22 items are grouped into five dimensions, namely tangible, reliability, responsiveness, assurance, and empathy.

Reliability is the ability to carry out the promised service reliably and accurately. Responsiveness is the willingness to help customers and provide fast service. Assurance can be interpreted as a service provider being able to convey trust and confidence to customers. Empathy is giving full attention to customers. Tangibles include the appearance of physical facilities, equipment, staff, and communication materials.

BPJS Ketenagakerjaan service standards have been regulated in the BPJS Ketenagakerjaan Board of Directors Regulation and BPJS Ketenagakerjaan Regulation. BPJS Employment services already have their standards so that the process of registering for membership and submitting claims can be submitted at all branches and is not fixed based on the address of the ID card or domicile of the worker. All BPJS Employment services are free of charge, in addition to the contributions paid by the Employer and/or the workforce.

The quality of service can bring significant benefits to BPJS Employment if done correctly and effectively. When BPJS Ketenagakerjaan prioritizes service quality, it is hoped that participants or employers will be more satisfied with their experience, where this can provide reciprocity in the form of compliance in paying contributions on time.

If BPJS Employment can provide excellent service consistently to participants, then it can be one of the valuable assets and will provide a lasting competitive advantage. Maintaining a high level of service requires dedicated management and effort, but it can bring enormous benefits. In the context of payment obligations by employers, this is in line with the results of research that the quality and satisfaction of tax services have a positive and significant effect on taxpayer compliance (Suarjana et al., 2020).

As mentioned earlier, there is a link between service quality and customer satisfaction. Customer satisfaction is the assessment that a person makes of a product or service based on its comparison with his or her expectations. When a product or service does not meet expectations, customers feel dissatisfied. If it matches expectations, customers feel satisfied. If it exceeds expectations, customers feel very satisfied or even happy. Expectations result from past buying experiences, advice from friends and associates, information and public discourse, and information and promises from marketers and competitors (Malicha, 2022).



A customer's assessment of the performance of a product or service is influenced by a variety of factors, including their level of loyalty to the brand. Customers tend to have a more positive view of products with brands they already like. Research also shows that there is an imbalance between product performance and expectations for satisfaction. The negative impact of non-conformity with expectations on customer satisfaction is far greater than the positive impact if expectations are exceeded.

Customer satisfaction assessments have been routinely conducted by many companies. What is measured includes how well they serve customers, identify factors that affect customer satisfaction, and change their operational and marketing strategies as a result. Thoughtful companies measure customer satisfaction regularly because this is one of the keys to retaining customers. Highly satisfied customers tend to stay loyal over a longer period, increase purchases when the company launches new or improved products, give positive testimonials about the company and its products to others, pay less attention to competitor brands, and are less affected by price. They also tend to provide input on products or services to companies. Companies usually provide services at a lower cost to loyal customers because transactions with them become more routine.

In general, to achieve a high level of customer satisfaction, organizations and companies must increase customer loyalty, reduce price flexibility, isolate customers from competitors' efforts, reduce transaction costs to attract new customers, and improve the company's reputation. If the company has strong customer loyalty, this will present the company's economic benefits because it guarantees the stability of cash flow in the future.

The periodic repetitive survey method can monitor customer satisfaction thoroughly in real-time. Additionally, this method may include additional questions to measure several aspects, such as the tendency to repurchase, the likelihood or desire to recommend the company and brand to others, as well as the perception of certain attributes or benefits that may affect customer satisfaction.

BPJS Employment conducted a customer satisfaction survey regularly. The good satisfaction value of the Employer Participant with the membership service and guarantee claims by BPJS Ketenagakerjaan can encourage compliance with the payment of contributions by the Employer. Customer satisfaction creates a positive bond between participants and BPJS, which encourages participants to comply with the procedures in place. This is in line with research that tax service satisfaction has a positive and significant effect on taxpayer compliance (Suarjana et al., 2020).

Research related to the relationship between service quality, satisfaction, and compliance carried out in the tax sector shows that 1) fiscal services have a positive and significant effect on taxpayer compliance, 2) taxpayer satisfaction has a positive and significant effect on taxpayer compliance, and fiscal services have a positive and significant effect on motor vehicle taxpayer compliance through taxpayer satisfaction (taxpayer satisfaction as a variable (Ardiyansyah & Dewantara, 2016); (Ariani & Biettant, 2018); (Chandra et al., 2023). Based on the results of the study, if BPJS Employment

improves the quality of service, it will increase Participant satisfaction which has implications for the compliance of the Employer's contribution payment.

In the Regulation of the Employment Social Security Organizing Agency Number 1 of 2019 concerning Amendments to BPJS Employment Regulation Number 01 of 2014 concerning Procedures for Supervision and Inspection of Compliance in the Implementation of the Employment Social Security Program, Article 2 Paragraph (1) it is explained that "BPJS Employment is authorized to conduct Supervision and Inspection of compliance in implementing the Employment Social Security program".

In the regulation, Article 1 explains that "Supervision and inspection is a series of activities to supervise and examine the compliance of Employers other than State Administrators and everyone, other than Employers, and Workers, and recipients of contribution assistance by the provisions of laws and regulations". The Audit Supervisory Officer is an employee of BPJS Employment who has the authority to supervise and check the compliance of participants in participating in the employment social security program.

Supervision and inspection in the Prima Wage segment is carried out in terms of Employer compliance in paying contributions. Supervision and compliance checks are carried out to ensure that employers other than state administrators comply with their obligations to participate in the employment social security program. Supervision and inspection can be carried out through two methods, namely data analysis and/or field visits. Data analysis was carried out using information obtained from internal sources of BPJS Ketenagakerjaan, community reports, or related agencies. Meanwhile, field visits were carried out as a follow-up to data analysis and/or based on reports from the community, workers, trade unions, and/or related agencies due to alleged violations of the implementation of the Social Security program.

In the contribution collection management system, the Audit Supervisory Officer performs the function of managing and enforcing the law on arrears of contributions both done by themselves and in collaboration with authorized agencies. Of the 4 classifications of arrears of contributions and fines (Table 1), the Audit Supervisory Officer is responsible for the management of Employers who are included in the category of doubtful receivables (receivables age 7 to 12 months) and bad debts (receivables age >12 months).

Research in the tax sector shows that tax audits can increase nominal tax achievement and increase taxpayer compliance, for both individual and corporate taxpayers (Astuti & Gunadi, 2021).

Inspection and supervision of the Employer can be optimal if the number of Examining Supervisory Officers is proportional to the number of Employers inspected or supervised. Supervision and inspection efforts become less than optimal if the number of Supervisory Officers is not proportional to the number of Employers inspected or supervised. This is in line with the results of research in the tax sector that there is less than optimal supervision because the number of officers compared to taxpayers is not comparable and it is necessary to increase taxpayers' awareness in carrying out their tax obligations (Nuur'Aini & Agustianto, 2023).

Paying BPJS Employment contributions regularly provides a positive image for the Employer. Compliance in paying contributions itself is one of the assessment indicators of the Paritrana Award, which is an event to give gifts given by the President of the Republic of Indonesia to the Provincial/Regency/City Governments, as well as business actors who fully support the implementation of employment social security in Indonesia. Contributions paid according to the provisions will also result in more optimal Old Age Security (JHT) and Pension Security (JP) funds. Compliance with the payment of contributions by the Employer also determines whether the worker is eligible for the Additional Service Benefit (MLT) owned by BPJS Ketenagakerjaan.

Employer compliance is an important issue in the context of social protection in Indonesia. Employers who pay employment social security contributions regularly provide a sense of security and comfort for workers and their families, as well as provide certainty of service guarantees for workers who experience work risks. Therefore, understanding the influence of participant coaching, service quality, and audit supervision on the compliance of employers with the timely payment of contributions is very important to improve the effectiveness and sustainability of the employment social security system, as well as improve the welfare of workers and their families.

## **Conclusion**

Based on data at BPJS Ketenagakerjaan Branch Office X, it is known that on average per month 18% of employers do not comply with paying employment social security contributions. The strategy pursued by BPJS Ketenagakerjaan to increase employer payment compliance is through participant coaching, improving service quality, and supervising audits. Employer's compliance in paying social security contributions will have a positive impact on the Employer and its workforce.

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