

Assessing the Effectiveness of Criminal Sanctions Against Corporations for Workers Social Security Violations

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Abstract: Social security of workers is an important legal protection that requires employers to fulfill their obligations in the social security system in Indonesia. However, corporate violations remain a challenge, especially with respect to worker registration, contribution payments and compliance with statutory obligations. There remain practical and institutional difficulties in using criminal sanctions to enforce these obligations, especially in distinguishing criminal enforcement from administrative compliance actions. This study aims to analyze the implementation and effectiveness of criminal sanctions against corporations that violate workers' social security obligations, identify enforcement obstacles, and examine the efforts to improve corporate compliance. This study employs empirical legal research with a qualitative approach. Data were collected using semi-structured interviews, observation and document analysis involving ten purposively selected informants from BPJS Ketenagakerjaan Subang Regency and participating companies. Data were analyzed through data reduction, data presentation, and conclusion drawing, with source triangulation used to ensure data validity. The findings indicate that the use of criminal sanctions as the main enforcement mechanism has not been entirely successful, as in practice, enforcement largely depends on guidance, supervision, compliance inspections, and administrative measures before criminal enforcement is considered. Key barriers include difficulties in establishing corporate criminal liability, limited inter-agency coordination and different levels of corporate compliance. The study recommends strengthening institutional coordination and ensuring consistent law enforcement to improve corporate accountability and protect workers' social security rights.

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Introduction

Workers' social security is an important component of labor protection because it provides workers with protection against social and economic risks arising from employment. In the Indonesian legal system, employers have a legal obligation to register themselves and their workers in the workers' social security program. This obligation is not merely an administrative requirement but constitutes an important instrument for ensuring the fulfillment of workers' rights and strengthening legal protection in employment relations. Therefore, compliance with workers' social security obligations represents an essential element of responsible corporate conduct ([Chen et al., 2026](#); [Simpson et al., 2014](#)). The expansion of industrial, manufacturing, trade, and service activities has increased the number of workers requiring protection through the workers' social security system. This condition is particularly relevant in Subang Regency, where industrial development has contributed to employment opportunities and regional economic growth. The increasing number of companies, however, must be accompanied by stronger corporate compliance with legal obligations. Economic development without corresponding legal compliance may create vulnerabilities in the protection of workers' rights, particularly when employers fail to fulfill their obligations under the workers' social security system ([Lohmann et al., 2026](#); [Miyares et al., 2026](#)). In practice, corporate compliance with workers' social security obligations remains a significant legal concern. Some corporations have been found not to register all of their workers in the BPJS Ketenagakerjaan program or fail to fulfill their contribution obligations in accordance with applicable regulations. Such violations demonstrate that the existence of legal provisions does not automatically guarantee compliance. The problem therefore extends beyond the formulation of legal norms to the effectiveness of their implementation, including supervision, enforcement mechanisms, institutional coordination, and corporate awareness of legal obligations ([Chaudhary & Thakur., 2026](#); [Ghayoor et al., 2026](#)). Criminal sanctions are legally relevant in addressing serious violations because they can function not only as a punitive mechanism but also as an instrument for preventing repeated violations and encouraging corporate compliance. The legal framework governing the social security system recognizes corporate obligations and provides legal consequences for non-compliance. Nevertheless, the existence of criminal provisions raises an important empirical question: to what extent are these provisions actually implemented against corporations that violate workers' social security obligations? The distinction between *law in books* and *law in action*

is therefore central to evaluating whether criminal sanctions have achieved their intended regulatory and protective functions ([Akeredolu., 2026](#)). In practice, the enforcement of workers' social security obligations may be implemented through several stages, such as corporate guidance, supervision, compliance inspection and administrative measures before criminal enforcement. This situation gives rise to a practical question of the place of criminal sanctions in the general process of enforcement. There may be criminal sanctions provided for by law, but effectiveness cannot be assessed simply from the existence of criminal provisions. It also depends on the way in which enforcement institutions implement the provisions and the response of corporations to enforcement measures and whether the existing measures are effective enough to induce compliance. Previous studies have examined various aspects of corporate criminal liability, administrative sanctions, employer responsibilities, and the enforcement of workers' social security obligations. For example, earlier research has discussed the normative basis for imposing criminal liability on corporations that fail to register their workers, while other studies have focused on the effectiveness of administrative sanctions or the reform of criminal fines. Other research has examined obstacles to prosecuting corporations, particularly those associated with evidentiary requirements and institutional capacity. These studies have contributed to understanding the normative and institutional dimensions of corporate accountability in the workers' social security system ([Koźmiński & Konca., 2026](#); [Wulandari., 2026](#)). Yet these views do not fully account for how enforcement operates in practice at the local institutional level. Less attention has been paid, in particular, to the interaction between BPJS Ketenagakerjaan as enforcement institution, corporations as regulated entities and the use of administrative and criminal measures to address non-compliance. It is important to examine these relationships because the effectiveness of enforcement depends not just on the availability of sanctions but also on institutional capacity, coordination, corporate awareness, and the implementation of enforcement procedures. Despite these contributions, an important research gap remains. Most previous studies have predominantly adopted normative, conceptual, or doctrinal approaches to examine corporate criminal liability and sanctions. Limited attention has been given to how criminal sanctions are implemented at the institutional level and how enforcement practices affect corporate compliance. There is a lack of empirical research examining the implementation of criminal sanctions against corporations through the perspective of BPJS Ketenagakerjaan and participating companies at the local level. This study addresses this gap by examining the empirical conditions surrounding the implementation of criminal sanctions in Subang Regency ([Koźmiński & Konca., 2026](#)). Based on this research gap, this study addresses two research questions: (1) How are criminal sanctions against corporations for violations of workers' social security obligations implemented at BPJS Ketenagakerjaan Subang Regency? (2) What factors and obstacles affect the effectiveness of

implementing criminal sanctions against corporations in fulfilling workers' social security obligations. To analyze this problem, this study employs Soerjono Soekanto's theory of law enforcement effectiveness as its principal analytical framework. The theory identifies five interrelated factors influencing the effectiveness of law enforcement: legal substance, law enforcement officials, facilities or supporting infrastructure, society, and legal culture. These factors provide a comprehensive framework for examining why criminal sanctions may or may not operate effectively in practice. In the context of workers' social security, the framework enables the analysis to move beyond the mere existence of criminal provisions and examine the roles of institutional authority, enforcement capacity, corporate legal awareness, and compliance culture. So the research gap that this study addresses is not only the existence of criminal provisions, but also the implementation and effectiveness of these provisions in the actual enforcement process. The study investigates the use of criminal sanctions within the framework of guidance, supervision, compliance inspections and administrative measures and the institutional and corporate factors influencing their effectiveness. Based on this background, this study aims to assess the effectiveness of implementing criminal sanctions against corporations for violations of workers' social security obligations at BPJS Ketenagakerjaan Subang Regency. It specifically examines how criminal sanctions are understood and implemented, identifies the obstacles encountered in their enforcement, and analyzes the efforts undertaken to improve corporate compliance. Using an empirical legal approach, the study contributes to the literature by connecting the normative framework of corporate criminal liability with the realities of law enforcement practice. The findings are expected to provide both theoretical and practical insights for strengthening institutional coordination, improving enforcement consistency, and enhancing the protection of workers' social security rights. Based on the research questions and the theoretical framework, the research framework is presented in Figure 1.

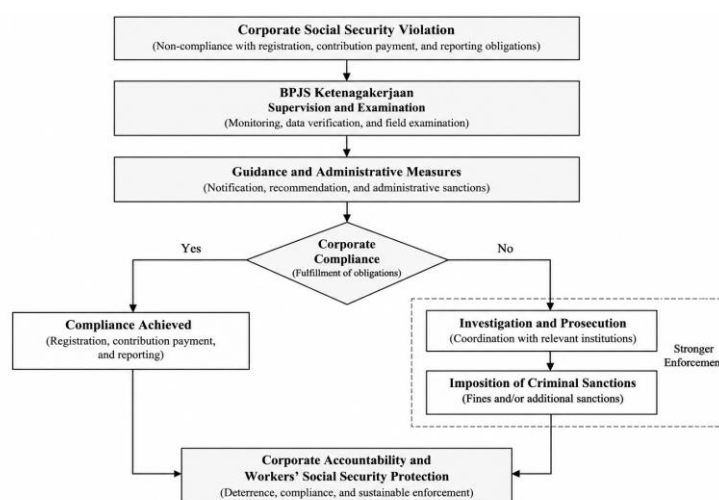


Figure 1 Research Framework for Corporate Social Security Enforcement

Figure 1 presents the research framework used in this study. The corporate violations of workers' social security obligations are violations of the registration, contribution payment and reporting requirements. The framework shows that the supervision and examination of corporate violations of workers' social security obligations are taken by BPJS Ketenagakerjaan ([Mahmood et al., 2022](#); [Vannucci et al., 2017](#)). Based on the results of the examination, BPJS Ketenagakerjaan provides guidance and administrative actions in the form of notices, recommendations, and administrative sanctions. When corporations respect their responsibilities, the process results in better compliance and protection for workers' social security. Failure to comply may result in increased enforcement, including investigation and prosecution, which can result in criminal penalties. Both routes seek to increase corporate accountability and safeguard the social security rights of workers ([Petersson-Bloom., 2026](#)).

Research Method

Research Design

This study employed an empirical legal research design using a qualitative approach to examine the effectiveness of implementing criminal sanctions against corporations for violations of workers' social security obligations. The empirical legal approach was selected because the study examined not only the normative provisions governing corporate criminal sanctions but also how those provisions are understood and implemented in practice. The research therefore focused on the relationship between the legal framework and its implementation in the institutional and corporate context of workers' social security ([Hasan et al., 2026](#); [Huang., 2025](#); [UFF](#)). The study adopted a descriptive-analytical and interpretive strategy. The descriptive analysis was used to portray the implementation of corporate compliance supervision, guidance, examination, and sanctions, while the interpretive analysis was used to examine the meaning of empirical findings in relation to the applicable legal framework and the theory of law enforcement effectiveness. A limited comparative strategy was also employed by comparing the normative construction of criminal sanctions with their practical implementation to identify potential gaps between law in books and law in action ([Brown & Rossouw., 2026](#); [Melis., 2026](#)).

Research Setting and Informants

The research was conducted at BPJS Ketenagakerjaan Subang Regency, with additional field research involving PT Selatan Makmur Indonesia and PT Far East Conmix Indonesia. The fieldwork was conducted from June 29 to July 17, 2026. These research settings were selected because BPJS Ketenagakerjaan has a direct role in administering workers' social security

programs and monitoring corporate compliance, while the two companies provided an employer perspective concerning the implementation of workers' social security obligations.

The study involved 10 informants selected through purposive sampling. The informants consisted of six BPJS Ketenagakerjaan officers and four representatives of the participating companies. The BPJS informants included the Head of the Subang Regency Office, Head of Membership, Compliance Officer, Examiner, Account Representative, and Service Officer. The corporate informants consisted of Human Resources managers and staff from PT Selatan Makmur Indonesia and PT Far East Conmix Indonesia. The selection criteria emphasized direct knowledge, experience, or responsibility related to workers' social security administration, corporate compliance, supervision, examination, and enforcement ([Hasan et al., 2026](#); [Stiernströmer., 2026](#)). This composition was intended to obtain perspectives from both the enforcement institution and the regulated corporations, allowing the study to compare institutional enforcement practices with corporate experiences of compliance.

Data Sources and Data Collection

The study utilized primary and secondary data. Primary data were obtained directly from the selected informants through in-depth semi-structured interviews. Secondary data consisted of relevant legislation, books, scientific articles, previous studies, official BPJS Ketenagakerjaan documents, and other institutional or legal documents concerning workers' social security and corporate criminal liability. The combination of empirical and documentary sources enabled the study to connect practical enforcement conditions with the applicable legal framework ([Saravakos et al., 2026](#)). Four complementary data collection techniques were employed: in-depth interviews, observation, document analysis, and literature study. The semi-structured interviews were designed to explore three principal issues: the understanding and implementation of criminal sanctions, obstacles to enforcement, and efforts to improve corporate compliance. Observation focused on service and compliance-monitoring activities, while document analysis examined relevant legal provisions, administrative records, institutional documents, and other materials supporting the empirical findings.

Data Analysis

The collected data were analyzed using the interactive model of qualitative data analysis developed by Miles, Huberman, and Saldaña (2014). The analysis consisted of three interconnected stages: data condensation, data display, and conclusion drawing and verification. Data condensation involved selecting, organizing, simplifying, and focusing interview, observation, and documentary data according to the research objectives. Data were then displayed through thematic narrative descriptions and analytical groupings to identify

patterns and relationships among the findings. Finally, conclusions were drawn and continuously verified throughout the analytical process. Thematic categories were developed by grouping recurring information from interviews, observations, and documentary data according to the research questions. The emerging themes were then compared across the two groups of informants and interpreted using Soerjono Soekanto's five factors of law enforcement effectiveness. The empirical findings were subsequently interpreted using Soerjono Soekanto's law enforcement effectiveness framework, which examines five factors: legal substance, law enforcement officials, facilities and supporting infrastructure, society, and legal culture. These factors were used to assess the extent to which the existing criminal sanction framework could be implemented effectively and to identify institutional and social factors contributing to enforcement barriers. The analytical indicators included the clarity and application of criminal provisions, enforcement and supervision practices, institutional resources, corporate compliance, legal awareness, and corporate compliance culture.

Data Validity

Data credibility was ensured through source triangulation, technique triangulation, and continuous data verification. Source triangulation was conducted by comparing information obtained from BPJS Ketenagakerjaan officers with information provided by company representatives. Technique triangulation involved comparing interview findings with observations, documentary evidence, and relevant legal literature. Where discrepancies were identified, the information was rechecked before being incorporated into the analysis. This process was intended to reduce researcher subjectivity and strengthen the consistency and credibility of the findings.

Result and Discussion

Implementation of Criminal Sanctions against Corporations

The empirical findings indicate that the implementation of criminal sanctions against corporations for violations of workers' social security obligations in Subang Regency has not yet reached an optimal level. The normative framework establishes corporate obligations concerning workers' participation in the BPJS Ketenagakerjaan program and provides legal consequences for non-compliance. However, the empirical implementation observed in this study shows that enforcement remains predominantly oriented toward guidance, supervision, compliance examination, and administrative follow-up. Criminal sanctions have not become the primary mechanism for handling corporate violations. Interviews with BPJS Ketenagakerjaan officials indicate that corporate guidance is generally the initial response when non-compliance is identified. Guidance is implemented through socialization,

explanations of statutory obligations, administrative consultation, and direct visits to companies. This approach is intended to provide corporations with an opportunity to understand their obligations and correct deficiencies before further enforcement measures are taken. The findings therefore demonstrate that enforcement operates progressively, beginning with preventive and corrective measures rather than immediately resorting to criminal proceedings. These findings suggest that the initial enforcement response is mainly directed at redressing non-compliance rather than at the immediate commencement of criminal proceedings. The enforcement process accordingly focuses more on restoring corporate compliance through guidance and administrative follow-up. This pattern also suggests that the meaningful use of criminal sanctions is closely tied to earlier stages of supervision and compliance enforcement. The supervision and examination mechanisms further demonstrate how the legal framework is translated into institutional practice. BPJS Ketenagakerjaan monitors corporate participation data, communicates with companies, conducts field visits, examines administrative documents, and records the results of examinations. The examination process requires supporting documents from companies and provides opportunities for companies to clarify their circumstances or submit the required documentation. The results subsequently become a basis for evaluation and further guidance.

From the corporate perspective, the findings show that the Human Resources departments of the participating companies play an important role in managing BPJS Ketenagakerjaan administration. Their activities include registering workers, updating employment data, submitting worker information, and managing contribution payments. The participating companies also reported internal verification of worker data before submission to BPJS Ketenagakerjaan. This indicates that administrative compliance mechanisms have been incorporated into corporate human-resource practices, although the quality of compliance remains influenced by corporate awareness and the effectiveness of external supervision. The participation of corporate Human Resources personnel also indicates that compliance is largely a matter of internal administrative procedures. Coordination within the company is required for registration, verification of worker data and management of contributions, so external supervision alone cannot assure sustained compliance. Therefore, corporate compliance is a result of the interaction of institutional supervision and corporate internal responsibility. These findings suggest that the effectiveness of criminal sanctions cannot be assessed solely by examining the existence of criminal provisions. A criminal provision may have a strong normative basis while remaining weak in practical application. In this case, the gap between the normative availability of criminal sanctions and their limited practical use indicates a distinction between *law in books* and *law in action*. The research therefore finds that the current enforcement process has greater practical reliance on preventive and

administrative mechanisms than on direct criminal prosecution. This condition can be understood through Soerjono Soekanto's theory of law enforcement effectiveness. The first factor, legal substance, is relatively supportive because the applicable legislation provides a clear basis for employers' obligations and legal consequences for violations. However, legal clarity alone does not automatically produce effective enforcement. The implementation of legal norms requires institutional mechanisms capable of translating those norms into consistent action. The second factor concerns law enforcement officials. BPJS Ketenagakerjaan has undertaken guidance, supervision, examination, and follow-up activities as part of its institutional role. However, criminal enforcement involves a broader institutional process that requires coordination with other authorities. Consequently, the effectiveness of criminal sanctions depends not only on the willingness of a single institution to act but also on the capacity of relevant institutions to coordinate their respective functions. The third factor is the facilities and supporting infrastructure, which is relevant also to the implementation of enforcement. Results indicate that the administrative systems, information technology, human resources and supporting facilities exert influence on the institutions' ability to detect violations, verify corporate information, record examination results and follow-up actions. Adequate facilities therefore guaranty the continuity and consistency of enforcement. The fourth is society, which in this study is reflected in the legal awareness and compliance in the corporate sector. The results show that firms with a higher knowledge of their social security obligations are better able to meet the requirements regarding registration, contributions and reporting. In contrast, a low level of awareness may result in compliance that is more sensitive to inspection or examination. The fifth factor is legal culture. The findings indicate that sustainable compliance requires workers' social security obligations to become part of the internal culture and management practices of corporations. Compliance that depends only on external supervision may not be sustainable, whereas compliance integrated into corporate governance can support more consistent fulfillment of legal obligations.

Obstacles to the Enforcement of Corporate Criminal Sanctions

The study identifies several interconnected obstacles that limit the effectiveness of criminal sanctions against corporations. These obstacles involve regulatory implementation, institutional coordination, enforcement authority, supporting facilities, corporate legal awareness, and legal culture. The findings indicate that the problem is not primarily the complete absence of legal norms, but rather the difficulty of translating existing norms into an integrated enforcement process. The first obstacle concerns the implementation and synchronization of legal provisions. Although Law No. 24 of 2011 provides a legal basis for employers' obligations, enforcement may require coordination with other regulations governing employment relations, labor inspection, and criminal proceedings involving

corporations. Corporate criminal liability also requires the fulfillment of specific legal elements and procedural requirements. Consequently, enforcement must maintain legal certainty, legality, and procedural caution before a violation can be advanced toward criminal proceedings. The second obstacle is inter-agency coordination. Workers' social security enforcement involves different institutional functions, ranging from corporate guidance and compliance supervision to examination and potential criminal enforcement. BPJS Ketenagakerjaan performs important functions in monitoring compliance, but criminal enforcement requires interaction with other government and law-enforcement institutions. Weak coordination can create delays in the transition from the identification of a violation to more formal enforcement measures. The third obstacle relates to supporting facilities and institutional capacity. Effective supervision requires adequate human resources, administrative systems, information technology, and service facilities. These resources are not merely technical components, but form part of the institutional capacity required to identify violations, verify corporate information, document findings, and conduct appropriate follow-up. The study therefore confirms that enforcement effectiveness is partly dependent on the availability and quality of supporting infrastructure. Another significant obstacle is corporate legal awareness. The findings indicate that corporate compliance is influenced by the extent to which management understands workers' social security obligations. Companies with stronger legal awareness are more likely to treat BPJS Ketenagakerjaan participation as part of corporate responsibility and good governance. Conversely, weaker legal awareness may result in reactive compliance, in which corporations respond primarily after receiving supervision, guidance, or enforcement measures. The final obstacle is corporate legal culture. Sustainable compliance cannot depend continuously on external supervision. Where compliance has become part of organizational culture, companies are more likely to fulfill their obligations without waiting for intervention from enforcement institutions. However, where such a culture is weak, compliance tends to remain dependent on monitoring and sanctions. This finding demonstrates that criminal law alone cannot guarantee sustainable compliance with workers' social security obligations. The interaction among these factors explains why the existence of criminal sanctions has not automatically resulted in effective criminal enforcement. The study's synthesis shows that legal substance, enforcement institutions, infrastructure, corporate legal awareness, and legal culture operate as an interconnected system. Weakness in one component may reduce the effectiveness of the others, producing enforcement that is partial rather than comprehensive.

Strategies for Improving Corporate Compliance

The empirical findings demonstrate that improving corporate compliance requires a progressive and integrated enforcement strategy. The mechanisms identified in the study

consist principally of guidance, supervision, examination, and follow-up action. These mechanisms are not independent activities but form a continuous enforcement sequence designed to encourage corporations to fulfill their statutory obligations. Guidance functions primarily as a preventive instrument. Through socialization, consultation, administrative assistance, and direct communication, BPJS Ketenagakerjaan seeks to improve corporate understanding of registration requirements, worker data management, contribution payments, and other obligations. This approach is particularly important because compliance may be improved before a violation develops into a more serious legal dispute. Supervision and examination constitute the second stage of the compliance strategy. Supervision enables BPJS Ketenagakerjaan to identify discrepancies between corporate practices and statutory requirements, while examination provides a more structured basis for verifying corporate information and documenting potential violations. The study found that examination results are documented and subsequently used to determine appropriate follow-up. Follow-up enforcement serves a corrective function. When deficiencies are identified, companies are expected to undertake corrective measures to restore compliance. The findings indicate that the enforcement process therefore combines preventive, supervisory, and corrective approaches. Criminal sanctions remain part of the broader legal framework, but their practical role in the observed setting is limited compared with the administrative and compliance-oriented mechanisms. Viewed through Soekanto's framework, these strategies can be strengthened through improvements in all five enforcement factors. At the legal-substance level, regulations and enforcement procedures need to provide sufficient clarity and certainty. At the law-enforcement level, institutional coordination and consistency in exercising authority need to be strengthened. At the facilities level, human resources, information systems, administrative mechanisms, and supporting infrastructure need to be maintained and improved. At the societal level, corporate legal awareness must be developed so that compliance is understood as a legal responsibility rather than merely a response to inspection. At the legal-culture level, workers' social security should become an integrated element of corporate governance and management commitment. This approach would shift compliance from a predominantly reactive model toward a more preventive and institutionalized model.

The findings consequently support a graduated enforcement model in which guidance and supervision remain important first-line mechanisms, while more stringent sanctions should be available when corporations persistently fail to comply. Such an approach does not diminish the importance of criminal law. Rather, criminal sanctions can function as a stronger enforcement instrument within a broader compliance system when preventive and administrative measures are insufficient. This is consistent with the study's finding that the effectiveness of sanctions should ultimately be measured by their capacity to strengthen

corporate compliance and protect workers' social security rights, rather than merely by the number of sanctions imposed.

Synthesis of Findings

The analysis of corporate compliance with workers' social security obligations reveals a gap between the existing legal framework and its implementation. Table 1 summarizes the main empirical findings across the dimensions of legal substance and law enforcement, together with their implications for the effectiveness of criminal law enforcement.

Table 1 Analytical Summary of Legal Substance and Law Enforcement Findings

Analytical Dimension	Empirical Finding	Implication
Legal substance	The legal framework establishes employer obligations and legal consequences	Normative basis is available, but implementation requires procedural clarity
Law enforcement	Guidance, supervision, examination, and follow-up are more dominant than criminal prosecution	Enforcement remains predominantly preventive and administrative
Facilities	Administrative systems, information technology, human resources, and supporting facilities influence enforcement	Institutional capacity needs continuous strengthening
Corporate awareness	Compliance varies according to corporate understanding of legal obligations	Legal education and management commitment are important
Legal culture	Sustainable compliance depends on internal corporate culture	Compliance should become part of corporate governance
Criminal sanctions	Criminal sanctions have not become the principal practical enforcement mechanism	The gap between normative sanctions and practical enforcement remains significant

The research demonstrates that the central problem is not the absence of a legal basis for corporate accountability, but the limited translation of that legal basis into consistent criminal enforcement. The empirical evidence from BPJS Ketenagakerjaan Subang Regency indicates that corporate compliance is currently achieved primarily through guidance, supervision, examination, and administrative follow-up. The principal contribution of this finding is therefore the identification of an implementation gap between formal criminal liability and actual enforcement practice. Strengthening workers' social security protection requires an integrated enforcement system in which legal certainty, institutional coordination, enforcement capacity, adequate facilities, corporate legal awareness, and compliance culture

operate simultaneously. Such an approach would make criminal sanctions more meaningful as an instrument of corporate accountability while preserving preventive mechanisms as an important means of achieving sustainable compliance.

Conclusions

This study concludes that the implementation of criminal sanctions against corporations for violations of workers' social security obligations in Subang Regency has not yet been fully effective. Although the Indonesian legal framework provides a normative basis for corporate obligations and legal sanctions, the empirical findings indicate that criminal sanctions have not become the primary mechanism of enforcement. In practice, enforcement remains predominantly oriented toward preventive and corrective measures, particularly corporate guidance, supervision, compliance examination, and administrative follow-up. These findings directly address the first research question by showing that criminal sanctions are part of the enforcement framework but are not the dominant mechanism in practice. Enforcement at BPJS Ketenagakerjaan Subang Regency is primarily conducted through guidance, supervision, examination, and administrative follow-up before stronger enforcement measures are considered. The study further finds that the effectiveness of enforcement is influenced by several interconnected factors. These include the implementation of legal provisions, the capacity and coordination of law enforcement institutions, the availability of supporting facilities, corporate legal awareness, and corporate legal culture. Consistent with Soerjono Soekanto's framework, the findings demonstrate that the effectiveness of criminal law cannot be determined solely by the existence of statutory provisions. Effective enforcement requires the interaction of adequate legal substance, capable institutions, sufficient infrastructure, and a culture of corporate compliance. These findings address the second research question by identifying legal implementation, institutional capacity and coordination, supporting facilities, corporate legal awareness, and legal culture as factors affecting enforcement effectiveness. The principal implication of the study is that strengthening corporate compliance should not rely exclusively on criminal punishment. Guidance and supervision remain important preventive instruments, while criminal sanctions should provide a stronger enforcement mechanism when corporations persistently fail to fulfill their statutory obligations. Therefore, greater institutional coordination, clearer enforcement procedures, improved monitoring capacity, and stronger corporate legal awareness are necessary to ensure that the existing legal framework can effectively protect workers' social security rights. The study is limited by its qualitative empirical setting, which focuses on BPJS Ketenagakerjaan Subang Regency and two participating companies; therefore, the findings reflect the conditions of the selected research setting and should not be generalized to all corporations or regions. The study ultimately emphasizes the need to bridge

the gap between formal corporate criminal liability and its practical enforcement so that workers' social security protection can be implemented more consistently and effectively.

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