

GOVERNMENT REGULATION OF THE REPUBLIC OF INDONESIA

NUMBER 49 OF 2020

REGARDING

ADJUSTMENT OF THE MANPOWER SOCIAL SECURITY PROGRAM CONTRIBUTION
DURING THE NON-NATURAL DISASTER OF THE SPREAD OF THE CORONA VIRUS
DISEASE 2019 (COVID-19)

BY THE GRACE OF GOD ALMIGHTY

- Considering :
- a. whereas the Corona Virus Disease 2019 (COVID-19) pandemic, a non-natural disaster of which status has been determined as a national disaster, has resulted in the increasing number of victims and loss of property, expansion of the coverage area that has been impacted with the disaster, and has resulted in implications on the economic and social aspects that is widely impacting Indonesia;
 - b. whereas the implication on the economic and social aspect that has widely impacted Indonesia over the non-natural disaster of the spread of the Corona Virus Disease 2019 (COVID-19) has caused losses to companies and potentially to the ability of companies to fulfill the rights of workers/labors including payment of the manpower social security contribution;
 - c. whereas the massive inability of companies to pay the employee social security contribution may impact the continuity of the Manpower Social Security Program's implementation;

- d. whereas the Government needs to carry out specific actions to maintain the continuity of the Manpower Social Security Program's implementation resulting from the non-natural disaster due to the spread of the Corona Virus Disease 2019 (COVID-19);
- e. whereas based on the considerations as referred to in letter a, letter b, letter c, and letter d, a Government Regulation needs to be stipulated regarding the Adjustment of the Manpower Social Security Program Contribution During the Non-Natural Disaster of the Spread of the Corona Virus Disease 2019 (COVID-19);

- Bearing in Mind :
- 1. Article 5 paragraph (2) of the 1945 Republic of Indonesia Constitution;
 - 2. Law Number 40 of 2004 regarding National Social Security System (State Gazette of the Republic of Indonesia of 2004 Number 150, Supplement to the State Gazette of the Republic of Indonesia Number 4456);
 - 3. Law Number 24 of 2011 regarding Social Security Management Board (State Gazette of the Republic of Indonesia of 2011 Number 116, Supplement to the State Gazette of the Republic of Indonesia Number 5226);
 - 4. Government Regulation Number 44 of 2015 regarding Implementation of Work Accident and Casualty Security Program (State Gazette of the

Republic of Indonesia of 2015 Number 154, Supplement to the State gazette of the Republic of Indonesia Number 5714) as lastly amended by Government Regulation Number 82 of 2019 regarding Amendment of Government Regulation Number 44 of 2015 regarding Implementation of Work Accident and Casualty Security Program (State Gazette of the Republic of Indonesia of 2019 Number 231, Supplement to the State Gazette of the Republic of Indonesia Number 6427);

5. Government Regulation Number 45 of 2015 regarding Implementation of Pension Security Program (State Gazette of the Republic of Indonesia of 2015 Number 155, Supplement to the State Gazette of the Republic of Indonesia Number 5715);
6. Government Regulation Number 46 of 2015 regarding Implementation of Old-Age Security Program Implementation (State Gazette of the Republic of Indonesia of 2015 Number 156, Supplement to the State Gazette of the Republic of Indonesia Number 5716);

HAS DECIDED

To Stipulate : GOVERNMENT REGULATION REGARDING ADJUSTMENT OF THE MANPOWER SOCIAL SECURITY PROGRAM CONTRIBUTION DURING THE NON-NATURAL DISASTER OF THE SPREAD OF THE CORONA VIRUS DISEASE 2019 (COVID-19).

CHAPTER I GENERAL PROVISIONS

In this Government Regulation, what is meant by:

1. Manpower Social Security Program is a program consisting of Work Accident Security, Casualty Security, Old-Age Security, and Pension Security programs.
2. Work Accident Security (*Jaminan Kecelakaan Kerja*) hereinafter abbreviated as JKK is a Benefit consisting of cash money and/or health services provided when Participants are going through work accident or illness resulting from work environment.
3. Casualty Security (*Jaminan Kematian*) hereinafter abbreviated as JKM is a Benefit of cash money provided to the heir when Participants pass away not resulting from work accident.
4. Old-Age Security (*Jaminan Hari Tua*) hereinafter abbreviated as JHT is a Benefit of cash money paid all at once when Participants enters pension age, pass away, or going through permanent total disability.
5. Pension Security (*Jaminan Pensiun*) hereinafter abbreviated as JP is the social security aiming to maintaining the degree of livelihood that is decent for Participants and/or their heir by providing income after the Participants have reached pension age, going through permanent total disability, or passed away.
6. Contribution is the amount of money that is paid regularly by the Participants and/or Employers.
7. Wage is the right of the Workers which is received and stated in the form of money as compensation from the Employer to the Worker that is stipulated and paid based on a work agreement, covenants, or laws and regulations, including benefits for Workers and their families over a job and/or service that has been or is carried out.
8. Benefit is the social security benefit that shall be the right of Participants and/or their family members.
9. Minister is the minister which establishes governmental affairs in the field of manpower.

10. Manpower Social Security Management Board hereinafter abbreviated as Manpower BPJS is the public legal entity which was formed pursuant to Law Number 24 of 2011 regarding Social Security Management Board.
11. Employer is individual persons, entrepreneurs, legal entities, or other entities which employs manpower or state organizers which employs civil servants by paying salaries, Wages, or compensation in other forms.
12. Worker is all persons who works and receives Wages or compensation in other forms.
13. Participant is all persons, including foreigners who works for at least 6 (six) months in Indonesia, who have paid their Contributions.
14. Wage Receiving Participant is the Participant who is working for the Employer.
15. Non-Wage Receiving Participant is all persons who carries out independent business activities in order to receive income.

Article 2

This Government Regulation intends to provide protection for Participants, business continuation, and continuity of the Manpower Social Security Program's implementation during the non-natural disaster of the spread of the Corona Virus Disease 2019 (COVID-19).

CHAPTER II CONTRIBUTION ADJUSTMENT

First Section Types of Contribution Adjustment

Article 3

- (1) The Government shall carry out adjustment of the Manpower Social Security Program Adjustment for certain Employers, Wage Receiving Participants, and Non-Wage Receiving Participants, during the non-natural disaster of the spread of the Corona Virus Disease 2019 (COVID-19).

- (2) Contribution Adjustment as referred to in paragraph (1) shall be in the form of:
- a. leniency of deadline for the monthly payments of JKK Contribution, JKM Contribution, JHT Contribution, and JP Contribution;
 - b. leniency of JKK Contribution and JKM Contribution; and
 - c. postponement of partial payment of JP Contribution.

Second Section
Leniency of Contribution Payment Deadline

Article 4

- (1) If the laws and regulations which govern the Manpower Social Security Program stipulate payment deadlines for JKK Contribution, JKM Contribution, JHT Contribution, and JP Contribution for each month, which shall be no later than the 15th date of the subsequent month of the relevant Contribution month, then by this Government Regulation:
- a) Employers must collect, pay, and submit; and
 - b) Non-Wage Receiving Participant shall pay,

The Manpower Social Security Program Contribution every month, which shall be no later than the 30th of the subsequent month of the related Contribution month.

- (2) If the 30th date as referred to in paragraph (1) falls on a holiday, then the Contribution shall be paid on the business day prior to the 30th.

Third Section
Leniency of Work Accident Security Contribution and Casualty Security Contribution

Paragraph 1
Leniency of Work Accident Security Contribution

Article 5

Leniency of JKK Contribution is given in the amount of 99% (ninety nine percent), therefore JKK Contribution shall be 1% (one percent) of the JKK Contribution as referred to in Government Regulation Number 44 of 2015 regarding Implementation of Work Accident Security and Casualty Security Program as amended by Government Regulation Number

82 of 2019 regarding Amendment of Government Regulation Number 44 of 2015 regarding Implementation of Work Accident Security and Casualty Security Program.

Article 6

JKK Contribution as referred to in Article 5 for Wage Receiving Participant shall be carried out based on the following condition:

- a. very low risk rate, shall be 1% (one percent) multiplied by 0,24% (zero point two four percent) from a month's Wages, therefore becoming 0,0024% (zero point zero zero two four percent) from a month's Wages;
- b. low risk rate, shall be 1% (one percent) multiplied by 0,54% (zero point five four percent) from a month's Wages, therefore becoming 0,0054% (zero point zero zero five four percent) from a month's Wages;
- c. medium risk rate, shall be 1% (one percent) multiplied by 0,89% (zero point eight nine percent) from a month's Wages, therefore becoming 0,0089% (zero point zero zero eight nine percent) from a month's Wages;
- d. high risk rate, shall be 1% (one percent) multiplied by 1,27% (one point two seven percent) from a month's Wages, therefore becoming 0,0127% (zero point zero one two seven percent) from a month's Wages; and
- e. very high risk rate, shall be 1% (one percent) multiplied by 1,74% (one point seven four percent) from a month's Wages, therefore becoming 0,0174% (zero point zero one seven four percent) from a month's Wages.

Article 7

JKK Contribution as referred to in Article 5 for Non-Wage Receiving Participants shall be 1% (one percent) from the Participant's nominal Contribution as stated in Appendix II of Government Regulation Number 44 of 2015 regarding Implementation of Work Accident Security and Casualty Security Program as amended by Government Regulation Number 82 of 2019 regarding Amendment of Government Regulation Number 44 of 2015 regarding Implementation of Work Accident Security and Casualty Security Program.

Article 8

- (1) If Contribution is based on the Wage of Workers, Wage component is listed and known, then the amount of JKK Contribution for Workers of freelance, subcontract, and specified time working agreement who works for Employers in the sector of construction service business, Contribution shall be 1% (one percent) multiplied by

1,74% (one point seven four percent) from a month's Wages, therefore becoming 0,0174% (zero point zero one seven four percent) from a month's Wages.

- (2) If components of the Wage of Workers as referred to in paragraph (1) is not known or is not listed, then the amount of JKK Contribution shall be calculated based on the value of the construction work contract based on the following conditions:
- a. Construction work with a contract value of up to Rp. 100,000,000.00 (one hundred million Rupiah), JKK Contribution shall be 1% (one percent) multiplied by 0,21% (zero point two one percent) from the contract value, therefore becoming 0,0021% (zero point zero zero two one percent) from the construction work contract value up to Rp. 100,000,000.00 (one hundred million Rupiah);
 - b. Construction work with a contract value of above Rp. 100,000,000.00 (one hundred million Rupiah) up to Rp. 500,000,000.00 (five hundred million Rupiah), JKK Contribution shall be equal to the determined amount of the JKK Contribution as referred to in letter a plus 1 % (one percent) multiplied by 0,17% (zero point one seven percent), therefore becoming equal to the determined amount of the JKK Contribution as referred to in letter a, plus 0,0017% (zero point zero zero one seven percent) from the value difference, that is from the construction work contract value after it has been subtracted by Rp. 100,000,000.00 (one hundred million Rupiah);
 - c. Construction work with a contract value of above Rp. 500,000,000.00 (five hundred million Rupiah) up to Rp. 1,000,000,000.00 (one billion Rupiah), JKK Contribution shall be equal to the determined amount of the JKK Contribution as referred to in letter b plus 1% (one percent) multiplied by 0,13% (zero point one three percent), therefore becoming equal to the determined amount of the JKK Contribution as referred to in letter b, plus 0,0013% (zero point zero zero one three percent) from the value difference, that is from the construction work contract value after it has been subtracted by Rp. 500,000,000.00 (five hundred million Rupiah);
 - d. Construction work with a contract value above Rp. 1,000,000,000.00 (one billion Rupiah) up to Rp. 5,000,000,000.00 (five billion Rupiah), JKK Contribution shall be equal to the determined amount of the JKK Contribution as referred to in letter c plus 1% (one percent) multiplied by 0,11% (zero point one one percent), therefore becoming equal to the determined amount of the JKK Contribution as referred to in letter c, plus 0,0011% (zero point zero zero one one percent) from

the value difference, that is from the construction work contract value after it has been subtracted by Rp. 1,000,000,000.00 (one billion Rupiah); and

- e. Construction work with a contract value above Rp. 5,000,000,000.00 (five billion Rupiah), JKK Contribution shall be equal to the determined amount of the JKK Contribution as referred to in letter d plus 1% (one percent) multiplied by 0,09% (zero point zero nine percent), therefore becoming equal to the determined amount of the JKK Contribution as referred to in letter d, plus 0,0009% (zero point zero zero zero nine percent) from the value difference, that is from the construction work contract value after it has been subtracted by Rp. 5,000,000,000.00 (five billion Rupiah).

Paragraph 2
Leniency of Casualty Security Contribution

Article 9

Leniency of JKM Contribution is given in the amount of 99% (ninety nine percent), therefore the JKM Contribution shall be 1% (one percent) of the JKM Contribution as referred to in Government Regulation Number 44 of 2015 regarding Implementation of Work Accident Security and Casualty Security Program as amended by Government Regulation Number 82 of 2019 regarding Amendment of Government Regulation Number 44 of 2015 regarding Implementation of Work Accident Security and Casualty Security Program.

Article 10

JKM Contribution as referred to in Article 9 for Wage Receiving Participants shall be 1% (one percent) multiplied by 0,30% (zero point three zero percent) from a month's Wages, therefore becoming 0,0030% (zero point zero zero three zero percent) from a month's Wages.

Article 11

JKM Contribution as referred to in Article 9 for Non-Wage Receiving Participants shall be 1% (one percent) multiplied by Rp. 6,800.00 (six thousand eight hundred Rupiah) therefore becoming Rp. 68.00 (sixty eight Rupiah) of every month.

Article 12

- (1) If Contribution is based on the Wage of Workers, Wage component is listed and known, then the amount of JKM Contribution for Workers of freelance, subcontract, and specified time working agreement who works for Employers in the sector of construction service business, Contribution shall be 1% (one percent) multiplied by 0,30% (zero point three zero percent) from a month of Wage, therefore becoming 0,0030% (zero point zero zero three zero percent) from a month of Wage.
- (2) If components of the Wage of Workers as referred to in paragraph (1) is not known or is not listed, then the amount of JKM Contribution shall be calculated based on the value of the construction work contract based on the following provisions:
 - a. Construction work up to a contract value of Rp. 100,000,000.00 (one hundred million Rupiah), JKM Contribution shall be 1% (one percent) multiplied by 0,03% (zero point zero three percent) from the contract value, therefore becoming 0,0003% (zero point zero zero zero three percent) from the construction work contract value up to Rp. 100,000,000.00 (one hundred million Rupiah).
 - b. Construction work with a contract value above Rp. 100,000,000.00 (one hundred million Rupiah) until Rp. 500,000,000.00 (five hundred million Rupiah), JKM Contribution shall be equal to determined amount of the JKM Contribution as referred to in letter a plus 1 % (one percent) multiplied by 0,02% (zero point zero two percent), therefore becoming equal to the determined amount of the JKM Contribution as referred to in letter a, plus 0,0002% (zero point zero zero zero two percent) from the value difference, that is from the construction work contract value after it has been subtracted by Rp. 100,000,000.00 (one hundred million Rupiah).
 - c. Construction work with a contract value above Rp. 500,000,000.00 (five hundred million Rupiah) up to Rp. 1.000,000,000.00 (one billion Rupiah), JKM Contribution shall be equal to the determined amount of the JKM Contribution as referred to in letter b plus 1% (one percent) multiplied by 0,02% (zero point zero two percent), therefore becoming equal to the determined amount of the JKM Contribution as referred to in letter b, plus 0,0002% (zero point zero zero zero two percent) from the value difference, that is from the construction work contract value after it has been subtracted by Rp. 500,000,000 (five hundred million Rupiah).

- d. Construction work with a contract value above Rp. 1,000,000,000.00 (one billion Rupiah) up to Rp. 5,000,000,000.00 (five billion Rupiah), JKM Contribution shall be equal to the determined amount of the JKM Contribution as referred to in letter c plus 1% (one percent) multiplied by 0,01% (zero point zero one percent), therefore becoming equal to the determined amount of the JKM Contribution as referred to in letter c, plus 0,0001% (zero point zero zero zero one percent) from the value difference, that is from the construction work contract value after it has been subtracted by Rp. 1,000,000,000.00 (one billion Rupiah); and
- e. Construction work with a contract value above Rp. 5,000,000,000.00 (five billion Rupiah), JKM Contribution shall be equal to the determined amount of the JKM Contribution as referred to in letter d plus 1% (one percent) multiplied by 0,01% (zero point zero one percent), therefore becoming equal to the determined amount of the JKM Contribution as referred to in letter d, plus 0,0001% (zero point zero zero zero one percent) from the value difference, that is from the construction work contract after it has been subtracted by Rp. 5,000,000,000 (five billion Rupiah).

Paragraph 3

Requirements for Leniency of Work Accident Security Contribution and Casualty Security Contribution

Article 13

- (1) Employers, Wage Receiving Participants, and Non-Wage Receiving Participants who have registered before the month of August 2020, shall be granted leniency for JKK Contribution and JKM Contribution in accordance with the provisions of this Government Regulation after it has settled the JKK Contribution and JKM Contribution until the month of July 2020.
- (2) For Wage Receiving Participants and Non-Wage Receiving Participants who have registered after the month of July 2020, then;
 - a. Wage Receiving Participants and Non-Receiving Wage Participants must pay the JKK Contribution and JKM Contribution for the first 2 (two) months in accordance with the provisions of Government Regulation Number 44 of 2015 regarding Implementation of Work Accident Security and Casualty Security Program as amended by Government Regulation Number 82 of 2019 regarding

Amendment of Government Regulation Number 44 of 2015 regarding Implementation of Work Accident Security and Casualty Security Program; and

- b. Wage Receiving Participants and Non-Receiving Wage Participants shall be granted leniency of JKK Contribution and JKM Contribution starting from the third month of membership until the end of the leniency time period of JKK Contribution and JKM Contribution, unless the JKK Contribution and JKM Contribution of the third month has passed the Contribution leniency time period as mentioned in this Government Regulation.

Article 14

- (1) The provisions as referred to in Article 13 shall be applicable for freelance, subcontract, and specified time working agreement for Workers who work for Employers in the sector of construction service business, in which its component of Wage is based on the Wage of Workers, Wage component is listed and known.
- (2) If the Wage of Workers component as referred to in paragraph (1) is not known or is not listed and the Contribution is calculated from the construction work contract value and the Employers have registered their Workers before the month of August 2020, then leniency of JKK Contribution and JKM Contribution is granted by paying 1% (one percent) from the outstanding bill that has not been paid.
- (3) If the Wage of Workers component as referred to in paragraph (1) is not known or is not listed and the Contribution is calculated from the construction working contract value and the Employers have registered their Workers after the month of July, 2020, then:
 - a. Employers in the sector of construction service business must pay JKK Contribution and JKM Contribution for the first phase in accordance with the provisions under Government Regulation Number 44 of 2015 regarding Implementation of Work Accident Security and Casualty Security Program as amended by Government Regulation Number 82 of 2019 regarding Amendment of Government Regulation Number 44 of 2015 regarding Implementation of Work Accident Security and Casualty Security Program; and
 - b. Leniency of JKK Contribution and JKM Contribution is provided for the second phase and the third phase of JKK Contribution and JKM Contribution, unless the payment settlement of the second phase and third phase of JKK

Contribution and/or JKM Contribution has passed the leniency time period as mentioned in this Government Regulation.

Paragraph 4

Mechanism for Providing Leniency for Work Accident Security Contribution and Casualty Security Contribution

Article 15

- (1) The mechanism for providing leniency for JKK Contribution and JKM Contribution are given directly by Manpower BPJS without application.
- (2) The mechanism for providing Contribution leniency as referred to in paragraph (1) is carried out through a membership system managed by Manpower BPJS.

Article 16

If Employers, Wage Receiving Workers, and Non-Wage Receiving Workers has settled the JKK Contribution and JKM Contribution for August 2020 or for the subsequent month and there is an excess, then the excess JKK Contribution and JKM Contribution are taken into account for the next JKK Contribution and JKM Contribution payment.

Fourth Section

Postponement of Partial Payment of Pension Security Contribution

Paragraph 1

Postponement Amount

Article 17

- (1) Employers must:
 - a. collect JP Contributions from Workers in the amount of 1% (one percent) of the Wage of Workers; and
 - b. pay and submit:
 1. JP Contribution that shall be the obligation of the Employer, in the amount of 2% (two percent) of the Wage of Workers; and
 2. JP Contribution as referred to in letter a,

To Manpower BPJS.

- (2) The provisions as referred to in paragraph (1) letter b shall be implemented in the following manner:
- a. partial JP Contribution in the amount of 1% (one percent) from the JP Contribution as referred to in paragraph (1) letter b must be paid and submitted by the Employer to Manpower BPJS every month in accordance with the deadline as referred to in Article 4; and
 - b. partial of remaining JP Contribution in the amount of 99% (ninety nine percent) from the JP Contribution as referred to in paragraph (1) letter b is given postponement of partial payment of the JP Contribution, the payment of which is settled at once or in stages starting from no later than May 15, 2021 and completed no later than April 15, 2022.

Paragraph 2
Postponement for Medium and Large-Scale Enterprise

Article 18

Postponement of partial payment of Contribution as referred to in Article 17 paragraph (2) letter b is given to Employers and Workers of medium and large-scale enterprises which fulfills the following criteria:

- a. production, distribution or main business activities disrupted by the non-natural disaster of the Corona Virus Disease 2019 (COVID-19), therefore affects the monthly turnover decline of sales/income by more than 30% (thirty percent), whose data of decline is submitted monthly since February 2020 with a statement letter from the highest leadership of the Employer in good faith; and
- b. Employers with the condition:
 1. that it has registered their Workers as Participants before August 2020, must settle the JP Contribution until the month of July 2020; or
 2. that it just registered their Workers as Participants after the month July 2020, must partially pay off the Contribution as referred to in Article 17 paragraph (2) letter a.

Article 19

- (1) Employers impacted by the non-natural disaster of the Corona Virus Disease 2019 (COVID-19) as referred to in Article 18 shall apply for the postponement of partial payment of the JP Contribution to Manpower BPJS.
- (2) Manpower BPJS carries out verification of applications for the postponement of partial payment of the JP Contribution no later than 3 (three days) since the receipt of the application.
- (3) If the application has been accepted and verification has been carried out within the deadline as referred to in paragraph (2), Manpower BPJS shall immediately notify the rejection or approval of the postponement of partial payment of JP Contribution 1 (one) day after the result of verification.
- (4) Employers who have obtained approval as referred to in paragraph (3), shall carry out the collection, payment, and submission of JP Contribution within a time period in accordance with the provision as referred to in Article 17 paragraph (2) letter b.
- (5) Applications as referred to in paragraph (1) and notifications of rejection or approval as referred to in paragraph (3) can be carried out manually or electronically through the Manpower BPJS service channels.

Paragraph 3

Postponement for Micro and Small-Scale Enterprises

Article 20

Postponement of partial payment of JP Contribution as referred to in Article 17 paragraph (2) letter b is given to Employers and Workers of micro and small-scale enterprises which fulfills the criteria of Employers who:

- a. has registered their Workers as Participants before the month of August 2020, must settle the JP Contribution until July 2020; or
- b. just registered their Workers as Participants after the month July 2020, must partially pay the Contribution as referred to in Article 17 paragraph (2) letter a.

Article 21

- (1) Employers of micro and small-scale enterprises as referred to in Article 20 are given postponement of partial payment of JP Contribution after notifying Manpower BPJS.
- (2) Manpower BPJS notifies the start of the postponement of partial payment of JP Contribution as referred to in paragraph (1) within 1 (one) day since the receipt of notification from the micro and small-scale enterprise Employer.

Article 22

- (1) Postponement of partial payment of JP Contribution as referred to in Article 17 paragraph (2) letter b does not reduce the density level of JP Contribution.
- (2) If the partial payment of JP Contribution up to the deadline as referred to in Article 17 paragraph (2) letter b has not been carried out, the outstanding JP Contribution that has not been settled reduces the density level of JP Contribution.

Fifth Section Fines

Article 23

- (1) Delay of Manpower Social Security Program Contribution payment which exceeds the deadline as referred to in Article 4 shall be subject to a fine of 0,5% (zero point five percent) for every month of delay.
- (2) Settlement of the postponement of partial payment of JP Contribution as referred to in Article 17 paragraph (2) letter b shall not be subject to fines in so far as it is carried out within the time period as referred to in Article 17 paragraph (2) letter b.

CHAPTER III BENEFITS

Article 24

During the Contribution adjustment period, the Manpower Social Security Program Benefits received by fixed Participants shall still be in accordance with the provisions of laws and regulations.

Article 25

If Participants carried out JP claims during the enactment time period of this Government Regulation and receives lump sum Benefits then the Contribution of all obligations on the part of the Employer including those that are postponed must be paid in full by the Employer to Manpower BPJS before the lump sum Benefits are given to the Workers.

CHAPTER IV APPLICABILITY

Article 26

Contribution adjustment as referred to in this Government Regulation applies since the August 2020 Manpower Social Security Program Contribution until the January 2020 Manpower Social Security Program Contribution.

Article 27

- (1) Contribution adjustment and fine payment as referred to in this Government Regulation shall be applicable to Employers and Participants with the condition that payment is done within the deadline as referred to in Article 4, Article 17, and Article 26.
- (2) If the Employer settles the payments for Contributions and fines after the deadline as referred to in paragraph (1) then the Contribution and fine provisions as regulated in the following applies:
 - a. Government Regulation Number 44 of 2015 regarding Implementation of Work Accident and Casualty Security Program
 - b. Government Regulation Number 45 of 2015 regarding Implementation of Pension Security Program; and
 - c. Government Regulation Number 46 of 2015 regarding Implementation of Old-Age Security Program.

Article 28

If the time period of Contribution adjustment as referred to in this Government Regulation ends, the Employers and Participants must pay and submit or settle the Manpower Social

Security Program Contribution payments and Manpower BPJS fines based on the provision of Government Regulation as referred to in Article 27 paragraph (2) letter a, letter b, and letter c.

CHAPTER V
CLOSING PROVISIONS

Article 29

This Government Regulation shall be effective as of the date of promulgation.

For public cognizance, it is ordered that this Government Regulation shall be promulgated in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta
dated August 31, 2020

PRESIDENT OF THE REPUBLIC OF
INDONESIA,

Signed.

JOKO WIDODO

Promulgated in Jakarta
dated September 1, 2020

MINISTER OF LAW AND HUMAN RIGHTS OF
THE REPUBLIC OF INDONESIA,

signed.

YASONNA H. LAOLY

STATE GAZETTE OF THE REPUBLIC
OF INDONESIA OF 2020 NUMBER 199

SSEK Translation
September 10, 2020



True Copy

MINISTER OF THE STATE SECRETARIAT OF
THE REPUBLIC OF INDONESIA

Deputy Law and Laws and Regulation

(Stamped and Signed)

Lydia Silvanna Djaman

ELUCIDATION
OF
GOVERNMENT REGULATION OF THE REPUBLIC OF INDONESIA
NUMBER 49 OF 2020
REGARDING
ADJUSTMENT OF MANPOWER SOCIAL SECURITY PROGRAM CONTRIBUTION DURING
THE NON-NATURAL DISASTER OF THE CORONA VIRUS DISEASE 2019 (COVID-19)

I. GENERAL

The Government has stipulated the Corona Virus Disease 2019 (COVID-19) as a national disaster through Presidential Decree Number 12 of 2020 regarding the Stipulation of Non-Natural Disaster of the Corona Virus Disease 2019 (COVID-19) as a National Disaster. The spread of the Corona Virus Disease 2019 (COVID-19) impacts the economy and social life of society. On the side of the Workers, the impacts that arise includes cuts in wages, decrease in business days, sent home with their wages being partially paid or unpaid, and termination of work relationship. Meanwhile on the side of the Employer the impact of the Corona Virus Disease 2019 (COVID-19) is among others, decrease in production, disruption of company cash flow, decrease in the ability to pay obligations, reduction in work hours, and reduction of workers.

The inability of companies to massively pay Manpower Social Security Contribution may impact the continuity of the Manpower Social Security Program's implementation and the continuity of Benefits services to Participants. If a financial crisis and certain conditions burdens the economy, the government must take special steps to maintain the continuity of the Manpower Social Security Program's implementation as a result of the non-natural disaster of the Corona Virus Disease 2019 (COVID-19). Special measures to maintain the financial health and continuity of the Manpower Social Security Program's implementation among others in the form of Benefits, Contribution, and/or retirement age adjustment, as final effort.

This Government Regulation regulates the policy regarding the relaxation or adjustment of Contribution in the form of payment deadline leniency of JKK Contribution, JKM Contribution, JHT Contribution, and JP Contribution of every month, JKK

Contribution and JKM Contribution leniency, and the postponement of partial payment of JP Contribution, as well as reduction of fines. This Contribution relaxation or adjustment policy is enforced during the non-natural disaster of the Corona Virus Disease 2019 (COVID-19) and during the settlement time period of the postponement of partial payment of JP Contribution. The policy regulated in this Government Regulation is hoped to protect, prevent, or reduce Workers experiencing from cuts in wages, decrease in business days, sent home with their wages partially paid or unpaid, and termination of work relationship.

II. ARTICLE BY ARTICLE

Article 1
Self-explanatory.

Article 2
Self-explanatory.

Article 3
Self-explanatory.

Article 4
Self-explanatory.

Article 5
Self-explanatory.

Article 6
Self-explanatory.

Article 7
Self-explanatory.

Article 8
Self-explanatory.

Article 9
Self-explanatory.

Article 10
Self-explanatory.

Article 11
Self-explanatory.

Article 12
Self-explanatory.

Article 13
Paragraph (1)
Self-explanatory.
Paragraph (2)
Letter a
Self-explanatory.
Letter b

Provision of JKK Contribution and JKM Contribution leniency which started from the third month of the JKK Contribution and JKM Contribution leniency membership is intended to prevent or reduce the moral hazard that is utilized by new Participants.

Article 14
Self-explanatory.

Article 15
Self-explanatory.

Article 16
Self-explanatory.

Article 17
Self-explanatory.

Article 18
Self-explanatory.

Article 19
Self-explanatory.

Article 20
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Article 21
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Article 22
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Article 23
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Article 24
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Article 25
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Article 26
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Article 27
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Article 28
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