

Revokes PER.282/MEN/1998; KEP.365/M/SJ/1999; [KEP-148/MEN/2001](#)

Type: REGULATION (PER)
By: THE MINISTER OF MANPOWER OF THE REPUBLIC OF INDONESIA
Number: 20 YEAR 2019
Date: OCTOBER 18, 2019 (JAKARTA)
Title: ADMINISTRATION OF NON-TAX STATE REVENUES ORIGINATING FROM THE COMPENSATION FUND FOR FOREIGN WORKER UTILIZATION

BY THE GRACE OF THE ALMIGHTY GOD

THE MINISTER OF MANPOWER OF THE REPUBLIC OF INDONESIA,

Considering:

- a. whereas the management of Non-Tax State Revenues originating from the expertise and skill development fund as stipulated in Regulation of the Minister of Manpower Number PER.282/MEN/1998 regarding Mechanism for Depositing and Administration of Non-Tax State Revenues Originating from the Expertise and Skill Development Fund, Decision of the Minister of Manpower Number KEP.365/M/SJ/1999 regarding Technical Guidelines on the Implementation of Mechanism for Deposit and Administration System of Non-Tax State Revenues Originating from the Expertise and Skill Development Fund, and Decision of the Minister of Manpower and Transmigration No. KEP.148/MEN/2001 regarding the Use and Development of Expertise and Skill of Indonesian Workers, is no longer in accordance with the needs of the organization, therefore it needs to be replaced;
- b. whereas based on the considerations as intended in point a, it is necessary to stipulate a Regulation of the Minister of Manpower regarding Administration of Non-Tax State Revenues Originating from the Compensation Fund for Foreign Worker Utilization;

In view of:

1. Law Number [13 Year 2003](#) regarding Manpower (State Gazette of the Republic of Indonesia Year 2003 Number 39, Supplement to the State Gazette of the Republic of Indonesia Number 4279);
2. Law Number [39 Year 2008](#) regarding State Ministries (State Gazette of the Republic of Indonesia Year 2008 Number 166, Supplement to the State Gazette of the Republic of Indonesia Number 4916);
3. Law Number [9 Year 2018](#) regarding Non-Tax State Revenues (State Gazette of the Republic of Indonesia Year 2018 Number 147, Supplement to the State Gazette of the Republic of Indonesia Number 6245);
4. Government Regulation Number [42 Year 2018](#) regarding Types and Rates of the Types of Non-Tax State Revenues Applicable at the Ministry of Manpower (State

Gazette of the Republic of Indonesia Year 2018 Number 154, Supplement to State Gazette of the Republic of Indonesia Number 6249);

5. Presidential Regulation Number [18 Year 2015](#) regarding Ministry of Manpower (State Gazette of the Republic of Indonesia Year 2015 Number 19);
6. Presidential Regulation Number [20 Year 2018](#) regarding Foreign Worker Utilization (State Gazette of the Republic of Indonesia Year 2018 Number 39);
7. Regulation of the Minister of Finance Number 32/PMK.05/2014 regarding Electronic State Revenue System (Official Gazette of the Republic of Indonesia Year 2014 Number 200) as amended several times, most recently by Regulation of the Minister of Finance Number 202/PMK.05/2018 regarding the Second Amendment to Regulation of the Minister of Finance Number 32/PMK.05/2014 regarding Electronic State Revenue System (Official Gazette of the Republic of Indonesia Year 2018 Number 1845);
8. Regulation of the Minister of Manpower Number [8 Year 2015](#) regarding Procedures for Preparing the Formation of Draft Laws, Draft Government Regulations, and Draft Presidential Regulations and Formation of Draft Ministerial Regulations at the Ministry of Manpower (Official Gazette of the Republic of Indonesia Year 2015 Number 411);
9. Regulation of the Minister of Manpower Number 13 Year 2016 regarding Guidelines on Accrual Based Accounting and Financial Reporting at the Ministry of Manpower (Official Gazette of the Republic of Indonesia Year 2016 Number 490) as amended by Regulation of the Minister of Manpower Number 25 Year 2016 regarding the Amendment to Regulation of the Minister of Manpower Number 13 Year 2016 regarding Guidelines on Accrual Based Accounting and Financial Reporting at the Ministry of Manpower (Official Gazette of the Republic of Indonesia Year 2016 Number 1119);
10. Regulation of the Minister of Finance Number 96/PMK.05/2017 regarding Procedures for Payment on State Revenue Refund Transactions (Official Gazette of the Republic of Indonesia Year 2017 Number 987);
11. Regulation of the Minister of Manpower Number 10 Year 2018 regarding Procedures for Foreign Worker Utilization (Official Gazette of the Republic of Indonesia Year 2018 Number 882);

HAS DECIDED:

To stipulate: REGULATION OF THE MINISTER OF MANPOWER REGARDING ADMINISTRATION OF NON-TAX STATE REVENUES ORIGINATING FROM THE COMPENSATION FUND FOR FOREIGN WORKER UTILIZATION.

CHAPTER I GENERAL PROVISIONS

Article 1

Referred to herein as:

1. Foreign Workers, hereinafter abbreviated to TKA, shall be foreign citizens holding a visa with the intention to work in the territory of Indonesia.
2. TKA Employer shall be a legal entity or other entities that employs TKA by paying wages or other forms of remuneration.
3. Compensation Fund for TKA Utilization, hereinafter referred to as DKPTKA, shall be a compensation that must be paid by the TKA Employer to the state for TKA utilization.
4. Notification shall be approval of TKA utilization issued by the Director General as the basis for the issuance of limited stay permit.
5. Administration of DKPTKA shall be a mechanism for payment, reporting and withdrawal of DKPTKA.
6. Billing Code shall be an identification code issued by the system for a type of payment or deposit to be made by the mandatory payer/mandatory depositor.
7. State Treasury Account shall be a government account to receive DKPTKA from the administration and issuance of Notification.
8. Online Non-Tax State Revenue Information System, hereinafter referred to as SIMPONI, shall be an information system managed by the Directorate General of Budget which includes a Non-Tax State Revenue planning system, billing system, and Non-Tax State Revenue reporting system.
9. Ministry of Manpower shall be the ministry that organizes government affairs in the field of manpower.
10. Director shall be the Director for TKA Utilization Control.
11. Secretary of the Directorate General shall be the Secretary of the Directorate General of Manpower Placement Development and Employment Opportunity Expansion.
12. Director General shall be the Director General of Manpower Placement Development and Employment Opportunity Expansion.
13. Secretary General shall be the Secretary General of the Ministry of Manpower.
14. Minister shall be the minister who organizes government affairs in the field of manpower.

CHAPTER II ADMINISTRATION

Part One Payment

Article 2

- (1) DKPTKA shall be stipulated at US\$100 (one hundred United States dollars) per month for each TKA and shall be paid in advance.

- (2) TKA Employers which employ TKA for less than 1 (one) month shall be obligated to pay DKPTKA for 1 (one) full month.
- (3) Payment of DKPTKA as intended in paragraph (1) shall be made by the TKA Employer by depositing it in the State Treasury Account through SIMPONI by using the Billing Code which contains:
 - a. identity of the TKA Employer;
 - b. identity of TKA;
 - c. Notification period; and
 - d. total payment.

Article 3

The payment of DKPTKA as intended in Article 2 paragraph (3) shall be closed every December 31st of the current year and be reopened on January 2nd of the following year.

Part Two Administration Executive

Article 4

- (1) The Director General shall carry out the Administration of DKPTKA.
- (2) In implementing DKPTKA Administration as intended in paragraph (1), the Director General shall form a team.

Part Three Reporting

Article 5

- (1) The Director General shall report DKPTKA revenues to the Minister through the Secretary General every 1 (one) month.
- (2) The Minister through the Secretary General as intended in paragraph (1) shall report DKPTKA revenues every 3 (three) months to the minister who organizes government affairs in the financial sector cq. the Director General of Budget.
- (3) Procedures for the reporting of DKPTKA revenues shall be implemented in accordance with the provisions of laws and regulations.

Part Four Withdrawal

Article 6

- (1) TKA Employers may submit an application for withdrawal of DKPTKA that has been deposited into the State Treasury Account in the event that TKA is canceled from coming to work in Indonesia.

- (2) The application for withdrawal of DKPTKA as intended in paragraph (1) shall be submitted by TKA Employers to the Director.
- (3) The application as intended in paragraph (1) shall be done by enclosing the following requirements:
- letter of revocation of Notification;
 - proof of DKPTKA deposit;
 - evidence which states that TKA cancels coming to Indonesia issued by the competent agency;
 - active bank statement in the name of the TKA Employer in US dollars;
 - power of attorney from the management of the TKA Employer with a stamp duty of Rp. 6,000.00 (six thousand rupiah), if it is authorized; and
 - Taxpayer Identification Number of the TKA Employer.
- (4) The application for withdrawal of DKPTKA as intended in paragraph (1) shall be conducted *online* through <http://tka-online.kemnaker.go.id>.

Article 7

- (1) In the event that the application as intended in Article 6 paragraph (3) is declared complete and correct, the Director shall issue DKPTKA withdrawal recommendation addressed to the Secretary of the Directorate General.
- (2) The Secretary of the Directorate General as intended in paragraph (1) shall make a request for payment and payment order submitted to the State Treasury Service Office to issue an approval order to be paid directly to the applicant in United States dollars.

Article 8

- (1) Deadline for submitting the application for DKPTKA withdrawal as intended in Article 6 shall be no later than 1 (one) year since the issuance of Notification.
- (2) In the event that the application for DKPTKA withdrawal as intended in paragraph (1) has been submitted for more than 1 (one) year, the application may not be processed.

CHAPTER III UTILIZATION OF COMPENSATION FUND FOR FOREIGN WORKER UTILIZATION

Article 9

- (1) Utilization of DKPTKA shall be intended to finance the activities of:
- organizing and improving quality and measurable services at the Ministry of Manpower; and/or

- b. encouraging an increase in Non-Tax State Revenues at the Ministry of Manpower.
- (2) The activity of DKPTKA utilization as intended in paragraph (1) sub-paragraph a may be carried out in the form of increasing the competence and protection of Indonesian workers and other facilities at the Ministry of Manpower.
- (3) DKPTKA utilization as intended in paragraph (1) is coordinated by the Secretary General cq. Head of Planning and Performance Management Bureau.

CHAPTER IV TRANSITIONAL PROVISIONS

Article 10

At the time this Ministerial Regulation comes into effect, DKPTKA withdrawal submitted by TKA Employers prior to the promulgation of this Ministerial Regulation may still be processed based on Regulation of the Minister of Manpower No. PER.282/MEN/1998 regarding Mechanisms for Depositing and Administration of Non-Tax State Revenues from the Expertise and Skill Development Fund, and Decision of the Minister of Manpower Number KEP.365/M/SJ/1999 regarding Technical Guidelines on the Implementation of Deposit and Administration System for Non-Tax State Revenues Originating from the Expertise and Skill Development Fund.

CHAPTER V CLOSING PROVISIONS

Article 11

At the time this Ministerial Regulation comes into effect:

- a. Regulation of the Minister of Manpower Number PER.282/MEN/1998 regarding Mechanism for Depositing and Administration of Non-Tax State Revenues Originating from the Expertise and Skill Development Fund;
- b. Decision of the Minister of Manpower Number KEP.365/M/SJ/1999 regarding Technical Guidelines on the Implementation of Deposit and Administration System for Non-Tax State Revenues Originated from the Expertise and Skill Development Fund; and
- c. Decision of the Minister of Manpower and Transmigration Number [KEP-148/MEN/2001](#) regarding Utilization and Development of Expertise and Skill of Indonesian Workers, shall be revoked and declared null and void.

Article 12

This Ministerial Regulation shall come into effect on the date of its promulgation.

For public cognizance, hereby ordering the promulgation of this Ministerial Regulation by placing it in the Official Gazette of the Republic of Indonesia.

Stipulated in Jakarta,
On October 18, 2019
MINISTER OF MANPOWER OF

THE REPUBLIC OF INDONESIA,
signed
M. HANIF DHAKIRI

Promulgated in Jakarta
on October 22, 2019
DIRECTOR GENERAL OF
LAWS AND REGULATIONS
MINISTRY OF LAW AND HUMAN RIGHTS OF
THE REPUBLIC OF INDONESIA,
signed
WIDODO EKATJAHJANA

OFFICIAL GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2019 NUMBER 1264

ISSUED AS A TRUE COPY
HEAD OF THE LEGAL AFFAIRS BUREAU,
signed and stamped
BUDIMAN, SH
NIP. 19600324 198903 1001

NOTE

Source: LOOSE LEAF OF REGULATIONS OF THE MINISTER OF MANPOWER
YEAR 2019