



# *Legal Protection for Whistleblower in Law Enforcement in Indonesia*

**Grenata Petra Claudia**

Faculty of Law, Universitas Sebelas Maret, Surakarta, Indonesia  
Ir. Sutami street, No. 36 Ketingan, Jebres, Surakarta, Jawa Tengah, Indonesia 57126  
[grenata.pch@student.uns.ac.id](mailto:grenata.pch@student.uns.ac.id)

**I Gusti Ayu Ketut Rachmi Handayani**

Faculty of Law, Universitas Sebelas Maret, Surakarta, Indonesia  
Ir. Sutami street, No. 36 Ketingan, Jebres, Surakarta, Jawa Tengah, Indonesia 57126  
[ayu\\_igk@staff.uns.ac.id](mailto:ayu_igk@staff.uns.ac.id)

**Hartiwiningsih Hartiwiningsih**

Faculty of Law, Universitas Sebelas Maret, Surakarta, Indonesia  
Ir. Sutami street, No. 36 Ketingan, Jebres, Surakarta, Jawa Tengah, Indonesia 57126  
[hartiwiningsih@staff.uns.ac.id](mailto:hartiwiningsih@staff.uns.ac.id)

**Janedjri M. Gafar**

Faculty of Law, Universitas Sebelas Maret, Surakarta, Indonesia  
Ir. Sutami street, No. 36 Ketingan, Jebres, Surakarta, Jawa Tengah, Indonesia 57126  
[janed\\_mg@yahoo.com](mailto:janed_mg@yahoo.com)

**Abstract**—Indonesia's development program is founded on community involvement, which fosters accountability to uphold and function as a check and balance system in a democratic nation that is governed by the rule of law. Subsequently, it is imperative that all Indonesians comprehend their liability as an obligation to prevent fraud. The whistleblowing system in Indonesia serves as a tangible expression of law enforcement. However, whistleblowers require legal protection for their actions. This research is normative juridical in nature and contains qualitative data that pertains to this subject. Law enforcement and law protection are inextricably interrelated. It is exemplified by whistleblowing systems that necessitate legal support to provide the necessary basis for the execution of protection and to grant authority to the appropriate institutions to safeguard whistleblower.

**Keywords**—Legal Protection, Whistleblower, Law Enforcement in Indonesia.

## I. INTRODUCTION

In accordance with the 1945 Republic of Indonesia Constitution, Article 1 paragraphs (2) and (3), which declares that "Sovereignty is in the hands of the people and shall be exercised according to the Constitution," Indonesia is a democratic country that was established on the rule of law principles. For this reason, community involvement in law enforcement is crucial and needs to be put into practice. Community participation in law enforcement efforts can be manifested through activities such as searching, acquiring, and disseminating data or information regarding legal violations.

Whistleblower have a major role in uncovering corruption cases in public institutions, government, and private companies. The Association of Certified Fraud Examiners (2018) asserts that as much as 53% of fraud that occurs in an agency is reported by employees. Based on this data, it can be interpreted that employees are key whistleblower for fraud that occurs in their institutions.[1]

Given the strategic role of the existence of whistleblower, it cannot be separated from the risks for a whistleblower personally and their family. To ensure whistleblower' role in the policy, whistleblower's legal protection is an important part of achieving the objectives of the policy. Such legal protection is a reward for those who have contributed to uncovering crimes that have large and serious consequences. Ana Radelat stated that based on a survey of 233 whistleblower, 90% of them had to lose their jobs after becoming whistleblower; another 16% stated that they stopped being whistleblower, while the rest remained whistleblower.[2]

In the international community, the whistleblower is not a very new thing. The United States (US), Australia, and several countries in Europe have long implemented *whistleblower* reporting and protection systems. Juridically, normative protection of whistleblowers is regulated in Article 33 of the United Nations Convention Against Corruption and ratified by Law Number 7 of 2006.[3]

United Nations Convention Against Corruption states that each state party shall consider offering the possibility, in appropriate cases, of mitigating the punishment of an accused person who provides substantial cooperation in the investigation or prosecution of an offense established by this Convention. It has ratified through Indonesian Law Number 7 of 2006 concerning the Ratification of the United Nations Convention Against Corruption (UNCAC 2003).[4]

In Indonesia, the policies pertaining to whistleblowers and justice collaborators are governed by a multitude of laws and regulations, encompassing legislation, government regulation, supreme court circular, national police regulations, joint regulations, ministerial circular, and other related provisions. The Joint Decree of the Witness and Victim Protection Agency (LPSK), Indonesian Police, KPK, the Attorney General's Office and the Supreme Court includes provisions that govern the protection of whistleblowers and justice collaborators.

In fact, the legal protection of whistleblowers in Indonesia is still limited to the definition and equalization of the position of a whistler and a justice collaborator. Whilst the whistleblower needs legal protection from the beginning, he blows the whip of a case until it's finished.

Several state institutions have started to develop this reporting system, such as the KPK, Ombudsman, Judicial Commission, National Police, Prosecutor's Commission, National Human Rights Commission, Witness and Victim Protection Agency, and Financial Transaction Reports and Analysis Center are still in developing process. In addition, several private and state-owned companies have built and implemented *whistleblowing* systems.

Therefore, because of the strategic role of a whistleblower cannot be separated from the risks for the whistleblower personally and their family. So, it's gaining significance to ensure the role of whistleblower in the policy. Legal protection for whistleblower is an important part of achieving the objectives of the policy. So, in this article will analyze and discuss about the legal protection for whistleblower in law enforcement in Indonesia.

## II. LITERATURE REVIEW

### A. *Whistleblower on Law Enforcement*

Whistleblower is one way to reveal the facts of violations of the law which also aims to prevent and minimize fraud, both committed by internal and external parties.[5] So, with that *whistleblower* also has a role in law enforcement. Law enforcement, in Satjipto Rahardjo's opinion, is a process that turns legal intentions into reality. Legal wishes are the ideas that the body that makes laws formulates in the legal norms.[6] Soerjono Soekanto identifies the following elements as influencing law enforcement:[7] a. Legal Factors: Since justice is conceptualized as an abstract notion and legal certainty is a normatively established method, there are occasions in the act of applying the applicable law when there is a clash between the two. That is to say, a policy or action that is not entirely grounded in the law can nevertheless be justified as long as it does not violate the law; law enforcement factors, such as the roles played by law enforcement officials and their attitudes or personalities, are significant. The mindset or personality of a law enforcement official is crucial to their success; b. Supporting Facilities; c. Community Factors, namely the existence of community legal awareness; d. Cultural Factors encompass fundamental patterns of behavior that dictate norms and regulations regarding permissible actions and those that are forbidden.

The term of whistleblower is a recent addition to the Indonesian Criminal Procedure Law. However, there are a term crown witness in Indonesia. A crown witness refers to an accused individual who is willing to comply with investigators by offering copious amounts of information and revealing all the illegal activity details surrounding the perpetrator.[8] The concept of protecting cooperating person has been widely implemented in Continental European countries for along time. Whereas in Anglo-Saxon countries, it has the principle of plea bargaining which is essentially the same as cooperating person protecting concept. However, whistleblower's concept is more widely made public by Anglo-Saxon countries (America, and Commonwealth nations).

The concept of whistleblower and cooperating person are two very different things. In the whistleblower concept, the whistleblower is not punished at all, while in cooperating person protecting concept, the whistleblower can still be convicted but gets lenity. The cooperating person protecting concept is more concentrated on perpetrators who collaborate with law enforcement in revealing the complexity of the case. Indonesia is more likely to adopt the cooperating person protecting concept than the whistleblower's concept.

Whistleblower is commonly understood as a reporting witness. A person who provides a report regarding an purported violation and criminal offense to law enforcement officials taking part in the criminal justice system. However, to be a whistleblower, the witness must fulfill at least two fundamental criteria. The strategic role of whistleblower is to protect the state from more severe losses and violations of the law that occurs. But

the risks are also great when revealed the crimes, ranging from threats to security to being expelled from the institution where they working. So, whistleblower need to be protected.

The Supreme Court Circular asserts that Justice Collaborator is a perpetrator of certain criminal acts, but isn't main perpetrator who acknowledges the crime act and eager to be a witness in the judicial process. The basic concept of Justice Collaborator is a joint effort to seek the truth to reveal justice to be delivered to the community.

To become a Justice Collaborator has conditions, among others, the person is not the main perpetrator in the case and concerned returns the assets obtained, and the information provided must be clear and have a correlation that is considered worthy of follow-up. These three general things are not without problems. For example, about the first, if X is accepted as a *justice collaborator*, then it has been indirectly "pre-convicted" that Si X is not the main perpetrator. Secondly, X returned the assets obtained; this means that there has been legal clarification of which assets were obtained from the proceeds of crime and which were not. This is not an easy thing to do because the legal system in Indonesia has not or does not adhere to special principles that support the legal procedure for addressing criminal offenses, particularly crimes of corruption.

The Witness and Victim Protection Agency, National Police, KPK, Attorney General's Office and Supreme Court have issued joint decision letter defining a justice collaborator as a witness and as a perpetrator. This individual is prepared to work with law enforcement to identify a case and, if the assets are in his possession, to return them to prevent corruption. The following criteria are employed to ascertain whether an individual is a justice collaborator: a. according to the individual, they are a co-offender of the crime, they admit that the crime was perpetrated, but they aren't the primary offender. They are participating in the legal proceedings as a witness and providing information; b. the public prosecutor, states that the individual has supplied significant information and evidence to enable the investigator to effectively reveal the criminal act and reveal other perpetrators who have a significant role or proceeds of a criminal act. The judge may contemplate giving a distinctive conditional probationary sentence or the lightest possible imprisonment for other defendants in order to provide this support when determining the case against the justice collaborator.

This distinction is important for the application of legal protection to both whistleblowers and justice collaborator. The contributions made by whistleblowers and justice collaborators are different. So that the protection obtained is also different. The consequence is that not all people must be treated equally because certain aspects distinguish the person from others. The difference opens the space that a person can not be sentenced to punishment as long as he is responsible for his actions by restoring the balance to its original state.[9]

### III. METHOD

The research methodology utilizes a normative juridical approach to thoroughly examine legal principles and laws that govern whistleblower protection in Indonesia. This method involves systematic analysis of existing regulations, doctrines, and statutes in order to identify deficiencies, legislative amendments, and significant perception to improve law enforcement in specific situations. Furthermore, the study employs library research and a normative juridical viewpoint to assess the regulation for the whistleblowing system in Indonesia.

#### IV. RESULT AND DISCUSSION

##### *A. Regulation of Whistleblower and Justice Collaborator in Indonesia*

The legal framework for public participation in the disclosure corruption is also regulated in Article 108 paragraph (1) and paragraph (3).<sup>[10]</sup> That grants the right to any person who experiences, witnesses, or as a victim of a criminal crime to report or complain to the investigator or prosecutor, orally or in writing and paragraph (3) imposes an obligation on civil servants to report any criminal offense they become aware of during their duties to the investigator or prosecutor. These provisions ensure that the public and civil servants have the legal basis to report criminal activities, thereby supporting the prevention and eradication of corruption.

In its development, the new of the Criminal Code was issued, but this regulation comes into force after three years from the date of publication. Based on this law, there is a regulation on whistleblowers, which these provisions are crucial for protecting whistleblowers, witnesses, and victims who provide information about criminal offenses. By ensuring their identities remain confidential when required by law, these regulations aim to inspire people to report crimes without hesitation, thereby supporting the integrity of criminal investigations and legal proceedings.

The government also provides legal protection for public engagement in the prevention and elimination of criminal activities that regulated on Law No. 31/1999 on the Eradication of Corruption has been amended by Law No. 30/2002, which establishes the Corruption Eradication Commission. The whole population can actively contribute to endeavors aimed at preventing and eliminating illegal acts of corruption.

The organization known as LPSK is tasked with the responsibility of offering protection to witnesses and victims. However, Law No. 13/2006 on Witness and Victim Protection, which is expected to answer legal certainty for whistleblowers, has not been able to answer these expectations. This law does not mention the definition of a whistleblower, nor does it regulate whistleblower protection. This law states that this regulation provide for the protection of witnesses and victims at all stages.

This article also remains unchanged in Law No. 31/2014 on the Amendment to Law No.13/2006 on Witness and Victim Protection. This article is limited because the definition of the stage of the judicial process only includes the investigation stage until the issuance of the final decision. In certain conditions and serious crimes, witness protection must also be provided at the post-criminal stage. This arrangement is only limited to witnesses and victims. Then, what about protection for whistleblowers who are even involved from the beginning of the legal process? Whistleblowers reveal a case that is not known by any party including law enforcement. Protection for whistleblowers must be clear from which legal process or when they get legal protection.

The regulation stated that a whistleblower is a person who give a reports, information for law enforcement regarding criminal acts that will, are, or have occurred. If indeed this definition is intended for a whistleblower, ideally it can be explained in more detail that the person or party who becomes the whistleblower is not part of the perpetrator of the offense or criminal act. Meanwhile, this regulation provides protection for whistleblowers, there are a protection for personal security, family, and property to ensures that the whistleblower and their family are safe from threats or harm related to their testimony or report, allows the whistleblower to have a say in how they will be protected and supported during the process, getting immunity from potentially self-incriminating inquiries and also receive information on the advancement of the case and knowledge of court rulings, and the important thing is keeping the whistleblower's identity secret. <sup>[11]</sup>

However, the protection of witnesses, victims, and whistleblowers applies to specific criminal offenses by the LPSK Decree. The explanation of the type of "certain criminal offense" is still hanging which is accompanied by an LPSK Decree. LPSK's decision means that it is the authority of LPSK to decide whether a whistleblower deserves protection. With the submitting on application to the LPSK and waiting for the LPSK's decision, it is then continued with the process of assessing whether it is worthy of being a whistleblower who gets protection, immunity from conviction or prosecution and whistleblowers are expected to provide their reports in good faith. If a lawsuit is filed against the whistleblower for their report, the lawsuit must be delayed until the court has made a decision on the matter being reported and that decision has been legally finalized.

In Law 31 of 1999 concerning the Eradication of the Criminal Acts of Corruption as amended by Law Number 20 of 2001 concerning the Eradication of the Criminal Acts of Corruption, on this law expects the community participation where the community has major role in eradicating corruption in several forms, one of them which is right to access legal protection in order to exert their legal entitlements and when asked to appear during the investigation and as a witness or expert witness providing report, a person are required to comply with the relevant regulation.<sup>[12]</sup>

Government regulation will further regulate this public participation. The government grants awards to citizens who have assisted in the disclosure of corruption. These awards are further regulated by a Government Regulation. These articles have supported the existence of whistleblower in the whistleblowing system. However, there is also a weakness in this public regulation, namely that the public may not disclose to the public that a person is accused of having committed an act of corruption. Disclosure to the public before prosecution by the prosecutor violates human rights.[13]

The procedure for public participation based on Article 41 paragraph (5) shall be regulated by Government Regulation, which until the time of this writing is still a dead article. Likewise, reward to public who have been instrumental in assisting efforts to disclose corruption based on Article 42 will also be regulated by government regulations, which have not yet been realized.

Then based on this law in Article 43, it is also mandated to establish the Corruption Eradication Commission. With that, the KPK also has a system that supports community participation in eradicating corruption, namely the whistleblowing system. This whistleblowing system can be done by all Indonesian people because it is available online by filling out an online form. The whistleblower is legally protected by the preservation of their anonymity. Article 15 of Law Number 30 of 2002 concerning the Corruption Eradication Commission, as most recently amended by Law Number 19 of 2019 concerning the Second Amendment to Law Number 30 of 2002 concerning the Corruption Eradication Commission, mandates that the KPK must ensure whistleblowers receive legal protection in accordance with relevant regulation.[14]It is necessary to question the clarity of the governing laws and regulations because there is no explanation of which laws are referred to. Meanwhile, the law governing whistleblowers is currently still united with the Law on the Protection of Witnesses and Victims.

Government regulation concerning procedures of community participation and awarding in the prevention and disclosure corruption is motivated by Law No. 31 of 1999. This regulation emphasize the necessity of government regulation of the procedures for implementing community participation and award in order to prevent and eradicate criminal acts of corruption.[15] In order to implement a state free from corruption and to uphold the democratic ideal of transparency, which grants the people the right to receive accurate, truthful, and impartial information regarding the prevention and disclosure of corruption, it is the community's duty to recognize and fulfill its rights and obligations. Along with regulating public rights and responsibilities, this regulation aims to stop and eliminate corruption. Therefore, in order to use this right freely, one must also assume responsibility for expressing facts and occurrences while abiding by relevant law and regulation as well as generally accepted more principles.

The government regulation stipulates that the definition of a whistleblower is an individual who supplies information to law enforcement authorities regarding accusations that a corruption crime has occurred. The public can contribute information relating to accusations that a criminal act of corruption has occurred to an authorized official at a public agency carried out by statutory regulations or Law Enforcement by making a Report which can be presented verbally or in written form either through electronic or non-electronic media. Law Enforcement Officers are obliged to examine the report administratively and substantively within a maximum of 30 working days from the date the report is received.

Regarding legal protection, government regulation has also clearly emphasized that public participation in disclosure corruption has several rights, one of them is the right to be protected by the law. In addition, for the information, the reporter is entitled to an award that can be given in the form of a premium based on the assessment of the truth of the report by law enforcement. The award in the form of a premium is equal to 2 0/00 (two percent) of the state loss that can be granted, which is a maximum two hundred million rupiah and in the case of corruption crimes in the form of bribes 20/00 of the money from the proceeds of the auction of booty at a maximum of ten million rupiah.[16]

United Nations Convention Against Corruption are the basis for the issuance of Supreme Court Circular No. 04/2011 on the Treatment of Whistleblower and Justice Collaborator. The UN Convention Against Corruption obliges each state party to consider, and provide The potential for some circumstances to involve the reduction of a sentence for an offender who offers significant cooperation in the investigation or prosecution of a crime. Article 33 of UNCAC confirms to protection of whistleblower according to the rules of each country.[17]These regulations formed the basis of the circular letter. The Supreme Court Circular is to save the position of a whistleblower with the lack of firmness in the Witness and Victim Protection law which still needs further guidance. Setting the definition of a whistleblower where is a whistleblower is a party who knows and reports a certain criminal offense and is not part of the perpetrator of the crime he reports. This Circular does not provide a clear definition of organized crime.

As specified in the Supreme Court Circular Letter that makes a distinction between justice collaborators and whistleblower. A perpetrator of a certain criminal offense who is all set to testify in court as a witness, but who is not the primary perpetrator, is defined as a justice collaborator. The fundamental idea behind Justice Collaborator is a cooperative endeavor to discover the truth in order to present justice for the community. Based on this Circular Letter, legal protection is only limited to if the reporter is reported by the reported party, the handling of the case on the report submitted by the reporter of crimes takes precedence over the report from the reported party.[18] SEMA is a policy regulation, it is not binding in general and only has internal legal relevance for institutions under its authority. As mentioned in point 7, the Supreme court requests judges to give special treatment to individuals who can be classified as whistleblowers of crimes and witnesses of cooperating actprs. This special treatment may include criminal leniency and other forms of protection.[19]

#### B. Whistleblower Legal Protection

Whistleblower legal protection began in 2014, when all European Union required to implement rules to protect the disclosure actions of the officials. The form of whistleblower protection in Indonesia can be adopted or learned from other countries, such as the European Union. Subsequently, in 2016, the EU demonstrated its steadfast support for safeguarding whistleblower by focusing on the struggle at odds with tax avoidance. The parliament voted in favor of a resolution regarding the role of whistleblower in safeguarding the monetary stake of the EU shortly thereafter.

The Legal Affairs Committee (JURI) urged the commission to submit legislation that refers to international norms by the end of 2017 in its ingenuity report on legal meaaures for whistleblower protection, which was released in October 2017. JURI recommended establishing clear reporting procedures in both public and private organizations to safeguard not only the reporting of "unlawful acts but also, more broadly, the disclosure of violations of the public interest." The Commission created a plan with the intention of maximizing the benefits of whistleblower protection in order to improve law enforcement. Consequently, whistleblowers who disclose violations in specific policy areas where there is a need to strengthen enforcement and improper reporting by whistleblower is a key factor affecting enforcement; also violations may result in serious harm to the public interest.[20]

Then, the United States separates the rules of legal protection for whistleblowers of private and public employees who have different company management systems. This can be applied to public employees while separately the rules for private employees are for people who work as private employees who in this case report tax violations and criminal acts.

In a separate rule in this case the Sarbanes-Oxley Act 2002 which details how the whistleblower legal protection arrangements of a private employee where the company will not demote, suspend, intimidate, or discriminate against employees who report irregularities that occur. This is also found in Australia which places whistleblower legal protection rules in the Corporations Act 2001 and the Workplace Relations Act 1996.[21]

The provision of rewards in this case is economically in the form of a reward per percentage of the state losses revealed for the services of the report. This can be used as a wage for the work of a whistleblower who helps the law enforcement process and also as assistance with daily expenses if a whistleblower needs a new home or if he is dismissed from his job. Indonesia can take this as a lesson but rewards are not only in the form of money but can also be in the form of awards such as promotion for agency employees who become whistleblowers but this does pose more risk in the work environment in the future.

Then in the UK, in Public Interest Disclosure 1998, it provides protection to *whistleblowers* with confidentiality of their identity where the reporting is in good faith. [22]However, it was rejected by the high court that even hate-based reports could be accepted because the high court refused to prevent private employees from reporting even if based on hate. Indonesia could apply it considering that good faith is difficult to prove and in the relevant regulations there is currently no explanation of the criteria of good faith itself." [23]

From the perspective of rules and institutions, regulations should be made on special institutions that only regulate, handle, and have special authority over whistleblowers and justice collaborators separately but integrally like those in the United States with The U.S. Office of Special Counsel (OSC). Consequently, it is essential to reform the provisions of criminal procedure law in Indonesian legal culture.[24]Given the different roles of whistleblowers from witnesses and victims. The involvement of whistleblowers from the beginning of the legal process with their intention to provide information about violations or criminal acts. Whistleblowers reveal a case that is not known by any party including law enforcement.

## V. CONCLUSION

The condition of legal protection for whistleblowers has not been maximized to enforce tax law in Indonesia. The relevant regulations still do not provide legal certainty in terms of legal protection for whistleblowers. The existing regulations provide legal protection that is not firm and not comprehensive, so it can lead to multiple interpretations. This has an impact on the implementation of legal protection and will create difficulties and

doubts for those who want to be whistleblowers. Whistleblower's protection requires legal certainty in the form of clear and detailed regulation, from regulation's hierarchy, so that law enforcement efforts in Indonesia can achieve their goals and be carried out properly. The whistleblower's role should be acknowledged and compensated for exposing the state losses disclosed in their report.

#### REFERENCES

- [1] N. Mustafida and L. Y. Mursita, "Pemodelan Intensi Whistleblowing Pegawai di Indonesia: Aplikasi Whistleblowing Triangle," *Integritas: Jurnal Antikorupsi*, vol. 7, no. 2, pp. 233–244, 2022, doi: 10.32697/integritas.v7i2.265.
- [2] Indonesia Corruption Watch, "Fenomena Whistleblower dan Pemberantasan Korupsi," *Indonesia Corruption Watch*, 2005.
- [3] Hukum Online, "The Application of Justice Collaborators Must Be Tightened," *Hukum Online*, 2015.
- [4] Undang-Undang RI, *Undang-Undang Nomor 7 Tahun 2006 tentang Pengesahan United Nations Convention Against Corruption (Konvensi Perserikatan Bangsa-Bangsa Anti Korupsi 2003)*. Kementerian Hukum dan Hak Asasi Manusia, 2006.
- [5] S. Wahyudi, T. Achmad, and I. D. Pamungkas, "Whistleblowing system and fraud early warning system on village fund fraud: The Indonesian experience," *International Journal of Financial Research*, vol. 10, no. 6, pp. 211–217, Oct. 2019, doi: 10.5430/ijfr.v10n6p211.
- [6] S. Dellyana, *Konsep Penegakan Hukum*. Yogyakarta: Liberty, 1988.
- [7] S. Soekanto, *Faktor-Faktor Yang Mempengaruhi Penegakan Hukum*. Jakarta: Raja Grafindo Persada, 2004.
- [8] N. Ghufron, *Whistleblower dalam Sistem Peradilan Pidana Indonesia*, vol. 1. 2014.
- [9] Mahrus Ali, "Reward and Punishment for Whistleblower and Justice Collaborator in Indonesia: A Regulatory Analysis," *International Journal of Law and Politics Studies*, vol. 5, no. 1, 2023, doi: 10.32996/ijlps.2023.5.1.1.
- [10] Undang-Undang RI, *Undang-Undang Nomor 1 Tahun 2023 tentang Kitab Undang-Undang Hukum Pidana*. 2023.
- [11] Undang-Undang RI, *Undang-Undang Nomor 31 Tahun 2014 tentang Perubahan atas Undang-Undang Nomor 13 Tahun 2006 tentang Perlindungan Saksi dan Korban*. 2014.
- [12] Undang-Undang RI, *Undang-Undang Nomor 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi sebagaimana telah diubah dengan Undang-Undang Nomor 20 Tahun 2001 tentang Perubahan atas Undang-Undang Nomor 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi*. 1999.
- [13] A. Hamzah, *Pemberantasan korupsi: Melalui Hukum Pidana Nasional dan Internasional*. Jakarta: Raja Grafindo Persada, 2007.
- [14] Kementerian Hukum dan Hak Asasi Manusia, *Undang-Undang Nomor 30 Tahun 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi sebagaimana telah diubah terakhir dengan Undang-Undang Nomor 19 Tahun 2019 tentang Perubahan Kedua atas Undang-Undang Nomor 30 Tahun 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi*. 2019.
- [15] R. Muhammad, "Pengaturan dan Urgensi Whistle Blower dan Justice Collaborator dalam Sistem Peradilan Pidana," *Jurnal Hukum IUS QUIA IUSTUM*, vol. 22, no. 2, pp. 203–222, 2015, doi: 10.20885/iustum.vol22.iss2.art2.
- [16] Peraturan Pemerintah, *Peraturan Pemerintah Nomor 43 Tahun 2018 tentang Tata Cara Pelaksanaan Peran Serta Masyarakat dan Pemberian Penghargaan dalam Pencegahan dan Pemberantasan Tindak Pidana Korupsi*. Kementerian Hukum dan Hak Asasi Manusia, 2018.
- [17] L. Mulyadi, "Perlindungan Hukum Whistleblower dan Justice Collaborator dalam Upaya Penanggulangan Organized Crime di Indonesia Masa Mendatang," *PADJADJARAN Jurnal Ilmu Hukum (Journal of Law)*, vol. 1, no. 3, pp. 578–597, 2014, doi: 10.22304/pjih.v1n3.a9.
- [18] D. O. Ariyanti and M. Ramadhan, "Urgensi Konsep Pembaruan Perlindungan Hukum Terhadap Whistleblower Tindak Pidana Korupsi di Indonesia," *Jurnal Hukum Ius Quia Iustum*, vol. 30, no. 3, pp. 583–601, 2023, doi: 10.20885/iustum.vol30.iss3.art6.

- [19] Mahkamah Agung, *SURAT EDARAN MAHKAMAH AGUNG NOMOR 4 TAHUN 2011 TENTANG PERLAKUAN BAGI PELAPOR TINDAK PIDANA (WHISTLEBLOWER) DAN SAKSI PELAKU YANG BEKERJASAMA (JUSTICE COLLABORATORS) DI DALAM PERKARA TINDAK PIDANA TERTENTU*. 2011.
- [20] P. Zimmermann, "Governing by protection: Studying the problematization of whistleblower protection in the EU," *Administrative Theory and Praxis*, vol. 45, no. 3, pp. 211–229, 2023, doi: 10.1080/10841806.2022.2066381.
- [21] A. H. Semendawai, F. Santoso, W. Wagiman, Betty Itha Omas, Susilaningtias, and Syahril Martanto Wiryawan, "Memahami Whistleblower," *Lembaga Perlindungan Saksi dan Korban (LPSK)*, vol. 5, no. 2, pp. 1–89, 2014.
- [22] Tan Pei Meng, "Comparative analysis of whistleblower protection legislations in England, USA and Malaysia," *AFRICAN JOURNAL OF BUSINESS MANAGEMENT*, vol. 5, no. 27, 2011, doi: 10.5897/ajbm11.1332.
- [23] P. C. Exmeyer and S. H. Jeon, "Trends in State Whistleblowing Laws Following the Whistleblower Protection Enhancement Act of 2012," *Rev Public Pers Adm*, vol. 42, no. 2, pp. 287–311, Dec. 2020, doi: 10.1177/0734371X20978449.
- [24] L. Nan, C. Tang, and G. Zhang, "Whistleblowing bounties and informational effects," *Journal of Accounting and Economics*, vol. 77, no. 1, p. 101616, Feb. 2024, doi: 10.1016/J.JACCECO.2023.101616.



**Open Access** This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

