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Legal Compliance with the Implementation of Religious Holiday Allowance in the Healthcare Industry of Samarinda City

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Abstract

The implementation of the Religious Holiday Allowance (*Tunjangan Hari Raya*; THR) remains a critical issue in Indonesian labour law because employer non-compliance may undermine the protection of employees' normative rights. This study aimed to analyse employers' legal compliance with THR regulations in the healthcare industry in Samarinda City, classify the characteristics of such compliance according to Herbert C. Kelman's theory of legal compliance, and examine its implications for employee rights protection. An empirical legal approach with a qualitative design was employed. Data were collected through interviews, observations, and document analysis involving hospitals, clinics, and pharmacies and were examined using qualitative descriptive analysis. The findings indicate that THR implementation generally complied with applicable legal provisions concerning payment mechanisms, employee eligibility, allowance amounts, wage components, and payment deadlines. Nevertheless, several forms of non-compliance were identified, including delayed payments, improper calculation or provision of THR for employees with less than one year of service, and the failure of certain employers to provide THR to eligible employees. Based on Kelman's framework, most employers demonstrated compliance motivated by adherence to legal requirements, only a limited number had reached the internalization stage, and several remained non-compliant. The study concludes that the degree and motivation of employers' legal compliance directly shape the effectiveness of legal protection for employees' normative rights. These findings contribute to labour law enforcement scholarship by demonstrating that formal compliance alone is insufficient to ensure sustainable employee protection. Strengthening employers' legal awareness, regulatory supervision, and consistent law enforcement is therefore necessary to ensure the equitable and sustainable implementation of THR in the healthcare industry.

Keywords: Employee Rights Protection; Healthcare Industry; Labour Law Compliance; Legal Compliance Theory; Religious Holiday Allowance

INTRODUCTION

Employment relationships constitute a fundamental component of labour law because they establish reciprocal rights and obligations between employers and workers. In Indonesia, one of the workers' normative rights is the Religious Holiday Allowance (Tunjangan Hari Raya/THR), which is legally guaranteed through the Constitution, the Labour Law, Government Regulation No. 36 of 2021 as amended by Government Regulation No. 49 of 2025, and Minister of Manpower Regulation No. 6 of 2016. The fulfilment of THR is not merely an economic obligation but also represents legal protection, social justice, and the quality of industrial relations (Sinaga et al., 2021; Kahfi, 2016; Asmara et al., 2022).

Despite the existence of a comprehensive legal framework, empirical evidence indicates that compliance with THR obligations remains problematic. Cases of delayed payments, instalment payments, and unpaid THR continue to occur in various sectors, including the health industry. In East Kalimantan, annual complaints regarding THR violations, workers' reluctance to report violations, and cases involving salary and THR arrears in healthcare institutions demonstrate a persistent gap between legal norms (das sollen) and their implementation (das sein). These conditions raise important questions regarding employers' legal compliance in fulfilling workers' normative rights (Akhsana et al., 2025).

This study argues that the effectiveness of THR regulation should not be assessed solely based on the existence of legal provisions but also on the degree of employers' legal compliance in implementing those provisions. Compliance encompasses not only the payment of THR itself but also its conformity with statutory requirements regarding eligibility, calculation, payment amount, timing, and transparency. Consequently, employers' compliance with THR obligations serves as an important indicator of labour protection effectiveness and the quality of industrial relations within the healthcare sector (Handoyo & Fakhriza, 2020; Anggrainini et al., 2021; Risanty et al., 2020).

Previous studies have primarily examined the implementation of THR from a normative legal perspective or focused on practical issues such as delayed payments, instalment systems, and companies' financial constraints. Other studies have also highlighted that workers frequently experience difficulties in claiming their rights because of unequal bargaining positions and limited access to complaint mechanisms.

However, existing studies have rarely analysed THR implementation using the perspective of legal compliance theory. Furthermore, empirical research specifically examining employers' legal compliance in implementing Religious Holiday Allowance within the healthcare industry remains very limited, particularly in Samarinda City. Previous research has generally not integrated legal compliance, normative implementation, and workers' rights protection into a comprehensive empirical analysis, thereby creating a significant research gap.

The novelty of this study lies in its empirical examination of employers' legal compliance concerning Religious Holiday Allowance implementation in the healthcare industry by employing the perspective of legal compliance theory. Rather than focusing solely on regulatory provisions, this research analyses how compliance is reflected through actual implementation and how it influences workers' legal protection.

The study is theoretically grounded in legal compliance theory, which explains the extent to which legal subjects obey legal norms, together with labour protection theory, which views labour regulation as an instrument for safeguarding workers' rights and promoting fairness within employment relationships (Wibowo, 2023; Pangkey et al., 2026). These theoretical perspectives provide a comprehensive framework for evaluating the effectiveness of THR implementation in practice(Roodbari et al., 2024).

This research focuses on the implementation of Religious Holiday Allowance within healthcare institutions in Samarinda City. Specifically, it investigates whether THR implementation complies with prevailing labour regulations, analyses the characteristics of employers' legal compliance in fulfilling THR obligations, and examines the implications of such compliance for workers' legal protection.

Accordingly, the objectives of this study are: (1) to analyse the implementation mechanism of Religious Holiday Allowance in the healthcare industry of Samarinda City; (2) to evaluate its conformity with Indonesian labour regulations; (3) to identify the characteristics of employers' legal compliance in fulfilling THR obligations; and (4) to assess the implications of legal compliance for the protection of workers' normative rights.

METHODS

This study employed an empirical juridical (socio-legal) research approach. Empirical juridical research examines how legal provisions are implemented in society by investigating the legal behaviour of individuals or legal subjects in complying with applicable laws and regulations. In this study, the empirical juridical approach was used to examine the implementation of Religious Holiday Allowance (Tunjangan Hari Raya/THR) within the healthcare industry in Samarinda City and to identify the level of employers' legal compliance in fulfilling their obligation to provide THR to workers (Ikhsan et al., 2025; Astrid, 2025; Arsal et al., 2025)

The research adopted a qualitative empirical legal design focusing on the implementation of labour law in practice (Mardika et al., 2023; Suhartoyo, 2019). The study investigated the implementation of THR in healthcare institutions by comparing practices among different categories of healthcare facilities. The classification of research objects referred to Government Regulation No. 7 of 2021; however, because information regarding business capital and annual sales was unavailable, healthcare institutions were operationally classified into hospitals, clinics, and pharmacies. To protect confidentiality, all participating institutions were anonymised using research codes, namely Company A, Company B, Company C1, and Company C2.

The research participants consisted of respondents who were directly involved in employment relationships within healthcare facilities in Samarinda City, including both healthcare professionals and non-healthcare employees working in hospitals, clinics, and pharmacies. Workers were selected because they directly received or were entitled to receive Religious Holiday Allowance and therefore possessed first-hand experience regarding its implementation.

Participants were selected using purposive sampling, whereby informants were intentionally chosen based on their knowledge, experience, and direct involvement in the implementation of THR. The informants included healthcare facility managers, administrative or human resource personnel, and employees entitled to receive THR. The study involved interviews with 24 respondents from hospitals, clinics, and pharmacies in Samarinda City, as well as two representatives from government institutions, namely the Samarinda City Manpower Office and the East Kalimantan Provincial Manpower Office.

The study utilised primary, secondary, and tertiary data. Primary data were obtained directly through interviews with respondents. Secondary data consisted of literature reviews, including statutory regulations, books, and scientific journals, while tertiary data included legal dictionaries, encyclopaedias, and other supporting legal references.

Data were collected through semi-structured interviews. The researcher prepared interview guidelines while allowing respondents sufficient flexibility to provide broader explanations based on their experiences and knowledge regarding the implementation of Religious Holiday Allowance within their respective workplaces.

The trustworthiness of the findings was ensured through source triangulation. This procedure involved comparing information obtained from different respondents and data sources to verify the consistency and credibility of the findings. By examining data across multiple informants, the researcher sought to strengthen the validity of the research results and minimise potential bias.

The collected data were analysed using qualitative data analysis. The analysis was conducted through three sequential stages. First, deconstruction, in which interview transcripts were repeatedly reviewed and organised into categories or codes. Second, interpretation, involving the identification of similarities and differences among themes, comparison with previous studies, and interpretation of the research findings. Third, reconstruction, in which major themes and categories were reorganised to explain relationships among findings within the relevant theoretical framework.

This research was conducted in Samarinda City, East Kalimantan Province, involving healthcare institutions consisting of hospitals, clinics, and pharmacies. Samarinda was selected because it is the provincial capital and one of the major centres of economic activity and healthcare services in East Kalimantan, making it an appropriate setting for examining employers' legal compliance regarding Religious Holiday Allowance implementation.

To comply with research ethics, the identities of all participating companies and respondents were kept confidential by replacing their names with coded identifiers. This anonymisation was intended to protect participants, encourage objective responses, and prevent potential negative consequences for the organisations involved.

The original methodology does not specify the period during which the research was conducted. Therefore, the research time is not reported in this article.

RESULTS

Compliance with the Length of Service Requirement for THR Eligibility

The interview findings indicate that the implementation of Religious Holiday Allowance (Tunjangan Hari Raya/THR) based on employees' length of service varies across different categories of healthcare enterprises.

Within the hospital sector, all respondents stated that employees who had fulfilled the required length of service were entitled to receive THR. Employees with less than one year of service received THR on a proportional basis according to their length of service, whereas employees who had completed one year or more of continuous employment received THR in full. Respondents further explained that employees engaged under fixed-term employment agreements (Perjanjian Kerja Waktu Tertentu—PKWT) were likewise entitled to THR, provided that an employment relationship remained in effect.

More diverse findings were observed within the clinic sector. Clinic A, Clinic B, and Clinic C1 provided THR to their employees, whereas Clinic C2 did not provide THR to its workforce. Furthermore, some employees continued to perceive THR merely as a discretionary company bonus rather than as a statutory employment entitlement guaranteed under labour legislation.

Within the pharmacy sector, Pharmacy A and Pharmacy C2 provided THR proportionally based on employees' length of service. In contrast, Pharmacy B and Pharmacy C1 granted THR exclusively to employees who had completed a minimum of one year of service. Consequently, employees with less than one year of service were not eligible to receive THR.

Overall, the findings demonstrate that compliance with the statutory length-of-service requirements governing THR entitlement is generally higher among large-scale enterprises than among medium- and small-scale enterprises. The larger the scale of the enterprise, the greater the level of understanding and implementation of the statutory provisions governing THR. Conversely, several clinics and pharmacies continue to enforce internal policies requiring employees to complete twelve months of service before becoming eligible for THR, while some enterprises do not provide THR at all.

Wage Components Used in THR Calculation

The findings reveal that the majority of companies calculate THR based on employees' basic salary.

Within the hospital sector, all respondents reported that THR was calculated using the employees' monthly basic salary as the basis of calculation. Several respondents indicated that although their basic salary remained below the Samarinda Municipal Minimum Wage (Upah Minimum Kota—UMK), additional income earned through overtime compensation resulted in total monthly earnings exceeding the applicable minimum wage threshold.

Within the clinic sector, employees similarly reported that THR was calculated based on their basic salary. However, several respondents acknowledged that they did not possess a comprehensive understanding of the calculation mechanism employed by the company. Consequently, employees had only limited knowledge regarding the basis used to determine the amount of THR they received.

Within the pharmacy sector, all respondents confirmed that THR calculations were likewise based on employees' basic salary. Employees further stated that wage levels differed across companies in accordance with each company's internal remuneration policies.

Taken together, these findings indicate that compliance with the implementation of Religious Holiday Allowance (THR) should not be assessed solely on the basis of whether THR has been paid to employees. A comprehensive assessment must also consider the appropriateness of the wage components used as the basis for THR calculation, the conformity of employees' wages with applicable wage regulations according to enterprise classification, and the transparency of information provided to employees regarding both the calculation mechanism and the amount of THR. Where any of these elements are not fulfilled, the implementation of THR cannot be regarded as fully compliant with the provisions stipulated under the Minister of Manpower Regulation.

Timing of THR Payment

The findings indicate that the timing of Religious Holiday Allowance (Tunjangan Hari Raya/THR) payments varied across the companies included in this study.

Within the hospital sector, THR was generally paid between one and three weeks prior to the religious holiday. Hospital A distributed THR approximately two weeks before the holiday, Hospital B approximately three weeks beforehand, while Hospital C1 and Hospital C2 provided THR approximately one week before the religious holiday.

Within the clinic sector, Clinic B paid THR approximately seven days before the religious holiday. Clinic A distributed THR approximately three days prior to the holiday, whereas Clinic C1 paid THR approximately five days before the holiday. In contrast, Clinic C2 did not provide THR to its employees.

Within the pharmacy sector, Pharmacy A and Pharmacy C1 distributed THR approximately two weeks before the religious holiday. Meanwhile, Pharmacy B occasionally paid THR beyond the statutory deadline, whereas Pharmacy C2 disbursed THR concurrently with employees' monthly salaries whenever the payroll schedule was close to the religious holiday.

The author's analysis suggests that the comparison between the applicable legal provisions and actual practice regarding the timing of THR payment demonstrates that the fulfilment of employees' THR entitlement cannot be assessed solely on the basis of whether THR is provided. Timeliness constitutes an integral component of legal compliance. Companies that provide THR but fail to do so at least seven days before the religious holiday, as required by law, cannot be regarded as fully compliant with the applicable legal provisions. This finding indicates that some companies continue to perceive their THR obligation merely as the payment of a monetary benefit to employees, without fully recognizing that the timing of payment also represents a mandatory normative requirement that must be fulfilled.

THR Payment Mechanism

The interview findings indicate that the THR payment mechanism adopted by the majority of companies consisted of a single lump-sum payment.

Within the hospital sector, all respondents stated that THR was paid in full through direct bank transfers to employees' accounts without instalment payments or any form of deduction.

Within the clinic sector, THR was likewise paid through a single full payment. However, the payment mechanism at Clinic C2 could not be described because the company did not provide THR to its employees.

Within the pharmacy sector, THR was disbursed in full through a single payment, either by bank transfer or cash payment. Based on the interview findings, no evidence of instalment-based THR payments was identified.

According to the author's analysis, the implementation of Religious Holiday Allowance (THR) within the healthcare industry in Samarinda demonstrates that compliance with the provisions stipulated in the Minister of Manpower Regulation No. 6 of 2016 has not yet been fully achieved. Although the majority of employers have fulfilled their obligation to provide THR, several forms of non-compliance remain evident, particularly with respect to THR eligibility, the wage components used as the basis for THR calculation, and the timing of THR payment. Conversely, regarding the payment mechanism, most companies have disbursed THR in full through a single payment, indicating a relatively high level of compliance in this particular aspect. These findings suggest that employers' compliance with THR regulations remains partial rather than comprehensive, as it is still limited to fulfilling only certain regulatory requirements.

In the author's view, compliance with THR regulations should not be evaluated solely on the basis of whether THR has been paid to employees. Legal compliance should instead be understood as the fulfilment of all normative requirements governing employees' statutory rights, including the proper determination of THR recipients, the appropriateness of the wage basis and wage components used in THR calculation, the timeliness of payment, and the provision of THR in full through the prescribed payment mechanism. Where employees remain excluded from receiving THR, where wage components potentially deviate from the applicable legal provisions, where transparency regarding THR calculation is lacking, or where THR payments are made beyond the statutory deadline, the implementation of THR cannot be regarded as fully compliant with the normative standards established under Minister of Manpower Regulation No. 6 of 2016. Therefore, greater employer compliance should be promoted through more effective guidance and regulatory supervision to ensure the optimal protection of employees' statutory rights within the healthcare industry sector.

Characteristics of Employers' Legal Compliance in Fulfilling Religious Holiday Allowance (THR) Obligations

Characteristics of Employers' Compliance in the Provision of THR

Based on the classification of the research data, four categories of employers' legal compliance in the provision of Religious Holiday Allowance (Tunjangan Hari Raya/THR) were identified, namely Internalization, Identification, Compliance, and Non-Compliance. This classification was developed from the interview findings obtained from employees, employers, and officials of the local labour authority.

The findings indicate that the level of employers' legal compliance in fulfilling Religious Holiday Allowance (THR) obligations within the healthcare sector in Samarinda remains heterogeneous. Several companies have fulfilled their obligations in accordance with the applicable statutory provisions and may therefore be classified under the Internalization category, reflecting compliance that is primarily motivated by legal awareness and a genuine commitment to fulfilling employees' statutory rights. Conversely, some companies comply with their THR obligations only as a consequence of labour inspections, regulatory supervision, or employee complaints submitted to the Department of Manpower. Such companies are therefore classified under the Compliance category. In addition, the study identified companies that provided THR with the primary objective of maintaining harmonious employment relationships; however, because the implementation did not fully conform to the applicable legal requirements, these companies were classified under the Identification category.

The present study also identified companies that fall within the Non-Compliance category, referring to employers that failed to fulfil their THR obligations in accordance with the prevailing legal provisions. The forms of non-compliance identified include delayed THR payments, payment amounts that did not correspond to the statutory entitlement, THR payments that were not calculated proportionally according to employees' length of service, and the complete failure to provide THR to employees who had satisfied the statutory eligibility requirements. These findings demonstrate that a number of employers have yet to fully discharge their legal obligations as stipulated in Minister of Manpower Regulation No. 6 of 2016 concerning Religious Holiday Allowance for Employees/Workers in Companies (

The findings further demonstrate that employers' fulfilment of their THR obligations is influenced not only by the existence of legal norms governing THR, but also by the underlying motivations that shape employers' compliance with those legal provisions. Applying Herbert C. Kelman's theory of legal compliance, the study reveals that employers' compliance operates at different levels, ranging from compliance grounded in legal consciousness (Internalization), compliance motivated by the desire to maintain harmonious employment relations (Identification), compliance driven by regulatory supervision or the threat of legal sanctions (Compliance), to Non-Compliance, which was incorporated as an operational category in the present study. Accordingly, this classification provides the analytical foundation for examining the factors that influence both employers' compliance and non-compliance in fulfilling Religious Holiday Allowance (THR) obligations for employees within the healthcare sector in Samarinda.

Factors Influencing Employers' Compliance and Non-Compliance

Factors Influencing Employers' Compliance

a. Employers' Understanding of THR Regulations

The first factor is employers' understanding of the regulations governing Religious Holiday Allowance (Tunjangan Hari Raya/THR). Employers who possess a comprehensive understanding of the provisions stipulated in Minister of Manpower Regulation No. 6 of 2016 tend to demonstrate a higher level of compliance in providing THR in accordance with the applicable legal requirements concerning employee eligibility, the amount of THR entitlement, and the statutory payment schedule. Conversely, several forms of non-conformity identified in this study indicate that some employers continue to perceive THR merely as a general employment obligation without fully understanding the detailed procedures governing its implementation. This situation has resulted in practices such as the failure to provide proportional THR to employees whose length of service has not yet reached one year and the payment of THR beyond the statutory deadline prescribed by the regulation.

b. Employers' Legal Awareness

The second factor is employers' legal awareness. The findings demonstrate that the majority of employers regard THR as a statutory employment entitlement that must be fulfilled. Such legal awareness is reflected in the consistent provision of THR on an annual basis, even when companies experience changes in their business conditions. Employers with a high level of legal awareness are generally more inclined to ensure that the implementation of THR complies with the prevailing labour regulations. Conversely, limited legal awareness may lead employers to fulfil their THR obligations only in a formal sense without fully observing all legal requirements governing its implementation.

c. Understanding of Rights and Obligations in Industrial Relations

The third factor concerns employers' understanding of rights and obligations within industrial relations. Based on interviews with officials from the Labour Development Division of the Samarinda Department of Manpower, regulatory understanding constitutes the primary factor influencing employers' level of compliance in fulfilling their THR obligations. According to the Department of Manpower, the better employers understand labour regulations, the higher their level of compliance with THR implementation. Accordingly, the Department of Manpower routinely conducts guidance programmes and socialisation activities for companies regarding their obligations to provide THR and employees' statutory rights.

d. The Availability of Complaint Mechanisms

The fourth factor is the availability of complaint mechanisms. The findings indicate that, in the event of disputes concerning THR, most employees initially submit their complaints to their supervisors or the company's management. If the matter cannot be resolved internally, employees may subsequently file complaints through the THR Complaint Post (Posko THR) or the Department of Manpower. The existence of these complaint mechanisms serves not only as an important instrument for protecting employees' statutory rights but also as a regulatory mechanism that encourages employers to comply more consistently with the applicable legal provisions.

Factors Influencing Employers' Non-Compliance

Based on an interview with Mrs. Mariani, a Labour Inspector at the Department of Manpower of East Kalimantan Province, the primary factor contributing to employers' non-compliance with their obligation to provide Religious Holiday Allowance (Tunjangan Hari Raya/THR) is the pursuit of corporate budget efficiency. Employers frequently argue that the financial condition of their companies does not permit them to fulfil their THR payment obligations in accordance with the applicable legal provisions. However, according to the Labour Inspector, such financial considerations cannot serve as a legitimate justification for disregarding this legal obligation, as THR constitutes a statutory employment entitlement guaranteed by labour legislation. Consequently, the allocation of THR should have been incorporated into the company's financial planning and budgeting process during the preceding fiscal year.

In addition to this factor, the level of employers' compliance is also influenced by the relatively low level of awareness among some employees regarding the protection of their statutory rights through the available complaint mechanisms. According to the Department of Manpower, many employees remain insufficiently informed about their entitlement to THR and the procedures for lodging formal complaints. As a result, the number of complaints submitted to the labour authority remains relatively low compared with the total number of companies operating within the jurisdiction. This situation limits the availability of information concerning existing violations and consequently reduces the effectiveness of labour inspection, regulatory supervision, and legal enforcement against companies that fail to fulfil their statutory obligation to provide Religious Holiday Allowance (THR).

DISCUSSION

The findings of this study demonstrate that the implementation of Religious Holiday Allowance (Tunjangan Hari Raya/THR) in the healthcare industry in Samarinda has not yet fully complied with the provisions stipulated under Minister of Manpower Regulation No. 6 of 2016. Although most healthcare institutions have fulfilled their obligation to provide THR, compliance remains partial because several essential normative requirements have not been consistently implemented. Variations were identified regarding employees' eligibility based on length of service, the wage components used in THR calculation, the timing of payment, and employers' transparency in communicating the calculation mechanism. These findings indicate that legal compliance should not be interpreted merely as the provision of THR itself, but rather as comprehensive adherence to all statutory requirements governing employees' normative rights.

The study also reveals that the level of compliance differs according to the characteristics and scale of healthcare enterprises. Hospitals generally demonstrated higher compliance than clinics and pharmacies, particularly regarding proportional THR entitlement for employees with less than one year of service and adherence to statutory payment schedules. Larger institutions generally possess more structured human resource management systems, better legal knowledge, and stronger administrative capacity to implement labour regulations consistently. Conversely, several clinics and pharmacies continued to apply internal employment policies that required employees to complete one year of service before becoming eligible for THR or failed to provide THR entirely. These findings suggest that organizational capacity and employers' understanding of labour regulations substantially influence the effectiveness of legal implementation.

Another important finding concerns the calculation of THR. Although most employers used employees' basic salary as the basis for calculating THR, many employees lacked sufficient understanding regarding the calculation procedures and wage components applied by their companies. This lack of transparency indicates that legal compliance extends beyond financial fulfilment to include employees' access to accurate information regarding their statutory rights. Similarly, compliance with payment timing remains inconsistent. While many institutions distributed THR within the legally prescribed period, several companies paid THR after the statutory deadline or adjusted payment schedules according to internal payroll systems. These practices illustrate that some employers continue to interpret THR primarily as a financial obligation rather than as a legal entitlement governed by mandatory procedural requirements.

The classification of employers' compliance into Internalization, Identification, Compliance, and Non-Compliance provides a more comprehensive understanding of legal behaviour in implementing THR obligations. The findings indicate that employers exhibit different motivations for complying with labour regulations. Some employers comply because they genuinely recognize THR as employees' statutory right, whereas others comply mainly due to external supervision, labour inspections, or the possibility of legal sanctions. The existence of companies categorized as Non-Compliance further demonstrates that legal regulations alone are insufficient to guarantee effective implementation without adequate legal awareness and consistent regulatory enforcement.

These findings are consistent with Herbert C. Kelman's theory of legal compliance, which explains that compliance may originate from different motivational levels, namely internalization, identification, and compliance motivated by external pressure. Employers classified within the Internalization category demonstrate genuine acceptance of legal values, whereas those categorized under Identification seek to preserve harmonious industrial relations. Meanwhile, employers classified within the Compliance category primarily respond to external supervision and potential sanctions. The addition of the Non-Compliance category in this study extends Kelman's theoretical framework by illustrating that certain employers continue to disregard legal obligations despite the existence of clear statutory provisions. Consequently, legal compliance should be understood as a dynamic behavioural process influenced by legal awareness, organizational commitment, institutional supervision, and external enforcement mechanisms (Priandana et al., 2026; Sanjaya et al.,2026; Triadi et al., 2024).

The findings also support labour protection theory, which argues that labour legislation functions not only to regulate employment relationships but also to protect workers' normative rights and promote social justice. The variations identified in THR implementation indicate that the existence of legal provisions alone cannot guarantee effective protection when implementation remains inconsistent. Workers' legal protection depends equally on employers' willingness to comply, employees' awareness of their rights, and the effectiveness of government supervision through labour inspection and complaint mechanisms.

The present findings are generally consistent with previous studies reporting that THR implementation in Indonesia continues to encounter various compliance problems, including delayed payments, incomplete fulfilment of statutory entitlements, and employers' financial justifications for non-compliance. Earlier studies have similarly reported that workers often experience unequal bargaining positions and limited access to complaint mechanisms when seeking to enforce their rights. However, unlike previous research that primarily examined THR from a normative legal perspective, the present study provides empirical evidence regarding different levels of employers' legal compliance and identifies the behavioural motivations underlying compliance and non-compliance within the healthcare sector. This contributes to a deeper understanding of how legal compliance theory can be applied to evaluate labour law implementation in practice.

The study further identifies several factors influencing employers' compliance. Employers' understanding of THR regulations, legal awareness, knowledge of rights and obligations in industrial relations, and the availability of complaint mechanisms all contribute positively to compliance. Conversely, non-compliance is primarily associated with corporate budget efficiency considerations and limited employee awareness regarding complaint procedures. These findings suggest that improving employers' legal literacy and strengthening employees' awareness of their statutory rights are equally important for enhancing labour law compliance.

From a scientific perspective, this study contributes to the development of legal compliance theory by demonstrating that compliance with labour regulations should be assessed through multiple dimensions rather than merely determining whether statutory benefits have been provided. The classification of compliance behaviour developed in this study also provides an empirical framework that may be applied in future socio-legal research concerning labour protection and regulatory compliance.

Practically, the findings provide important recommendations for healthcare institutions to improve human resource governance by ensuring that THR eligibility, calculation methods, payment schedules, and information transparency fully conform to labour legislation. For government agencies, particularly the Department of Manpower, the findings emphasize the importance of strengthening regulatory supervision, expanding legal education programmes, and improving the accessibility of complaint mechanisms to encourage greater employer compliance. At the policy level, the findings suggest that labour inspection systems should prioritize preventive guidance alongside enforcement measures, particularly for small- and medium-sized healthcare enterprises that demonstrate lower levels of legal compliance.

Despite these contributions, this study has several limitations. First, the research was conducted only within healthcare institutions in Samarinda City; therefore, the findings may not be fully generalizable to other sectors or regions with different employment characteristics. Second, the qualitative empirical design relied primarily on interview data, which may reflect respondents' perceptions and experiences rather than direct observation of institutional practices. Third, the number of participating healthcare institutions was relatively limited, preventing broader statistical generalization. Future studies are therefore encouraged to include larger samples across multiple provinces, incorporate quantitative or mixed-methods approaches, and examine additional organizational, economic, and institutional variables that may influence employers' legal compliance in implementing Religious Holiday Allowance (THR).

CONCLUSION

Based on the findings of this study on legal compliance with the implementation of Religious Holiday Allowance (Tunjangan Hari Raya/THR) in the healthcare industry in Samarinda City, it can be concluded that the implementation of THR in hospitals, clinics, and pharmacies has generally been carried out in accordance with the applicable laws and regulations, including the payment mechanism, employees' eligibility, the amount of THR, the wage components used as the basis for calculation, and the timing of payment. However, several instances of non-compliance were still identified, including delayed THR payments, the provision of THR that was not in accordance with the applicable provisions for employees with less than one year of service, and the failure of certain companies to provide THR to employees who were legally entitled to receive it. These findings indicate that the implementation of THR has not yet fully satisfied the prevailing normative legal standards.

The characteristics of employers' legal compliance, as analysed using Herbert C. Kelman's Theory of Legal Compliance, indicate that the majority of companies fall within the Compliance category, a smaller proportion have reached the Internalization category, and several companies remain within the Non-Compliance category. These findings demonstrate that employers' compliance is still predominantly influenced by external factors, such as regulatory supervision and the threat of legal sanctions, rather than by legal awareness that develops voluntarily.

The implications of these levels of legal compliance for the protection of employees' rights demonstrate that the higher the level of employers' compliance, the more effective the legal protection afforded to employees. Companies that have reached the Internalization stage are capable of providing preventive legal protection, whereas companies that remain within the Compliance and Non-Compliance categories indicate that legal protection continues to depend largely on the effectiveness of government supervision and law enforcement mechanisms. Therefore, it is necessary to optimize guidance, regulatory supervision, and employers' legal awareness in order to ensure that the fulfilment of employees' normative rights to Religious Holiday Allowance (THR) is implemented consistently and sustainably.

Future research is expected to broaden the scope of investigation by involving a greater number of companies, business sectors, and research locations in order to obtain a more comprehensive understanding of employers' legal compliance with the provision of Religious Holiday Allowance (THR). In addition, future studies may examine the effectiveness of labour sanctions, dispute resolution mechanisms, and other factors influencing employers' legal compliance in fulfilling employees' normative rights.

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