

The Legal Urgency of Whistleblower Protection in Corrupt Offense Disclosures

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ABSTRACT: Corruption is categorized as an organized extraordinary crime, thus requiring specialized law enforcement methods. Given its complex character, the role of a whistleblower as an insider becomes highly crucial as the primary entry point for law enforcement agencies to uncover such crimes. However, the high risk of retaliatory criminalization, as evidenced by the case of TY (an internal auditor at BAZNAS West Java) who was designated as an ITE Law suspect after reporting alleged corruption, reveals a significant gap in law enforcement. This study aims to analyze the strategic role of whistleblowers in disclosing corruption and the legal urgency of providing them with legal protection. The research method employed is normative legal research utilizing a statute approach and a conceptual approach. The results indicate that although the whistleblower's role is pivotal and normatively guaranteed legal immunity under Law Number 3 of 2026 concerning Witness and Victim Protection, its implementation remains ineffective due to the ongoing threats of criminalization and occupational risks. Therefore, the legal urgency for whistleblower protection is absolute, requiring the firm commitment of law enforcement officers and the strengthening of the Witness and Victim Protection Agency (LPSK) to prevent the criminalization of good-faith whistleblowers.

KEYWORDS: Criminalization, Corruption, Legal Protection, Whistleblower, extraordinary crime.

I. INTRODUCTION

Corruption constitutes an unlawful act that exerts a tangible impact on Indonesia's development, thereby affecting the state's financial system. It is a criminal offense that jeopardizes societal stability and security, undermines socio-economic and political development, and erodes democratic values and morality, as this crime imperceptibly, yet inevitably, manifests as a developing culture within Indonesia.¹ Corruption is categorized as an extraordinary crime; consequently, it demands legal resolution through specialized methods.² Pursuant to Article 2 paragraph (1) of Law Number 20 of 2001 concerning the Amendment to Law Number 31 of 1999 concerning the Eradication of Corruption Crimes, any person who unlawfully commits an act to enrich themselves, another person, or a corporation, which may cause losses to state finances or the state economy, shall be punishable by imprisonment and a fine.³ Hence, corruption has long served as a pivotal issue due to its consequential role in triggering multimonthly crises. The phenomenon of corruption as a contemporary non-normative crime (anomaly) poses a formidable challenge for law enforcement authorities. Perpetrators originate from diverse professional backgrounds and employ complex, organized methods. Consequently, there is a strong probability of intellectual stakeholders or ultimate beneficiaries operating at the highest echelons, although investigations frequently only reach secondary stakeholders. This situation impedes law enforcement institutions—such as the police, the prosecution service, and the anti-corruption commission—from identifying the primary perpetrators due to their systemic influence and the paucity of corroborating evidence. Absent the cooperation of the offenders, anyone under suspicion or examination faces immediate arrest.⁴ Within this context, efforts to uncover corrupt actors who wield economic and political power require considerable fortitude from individuals possessing direct knowledge of the corruption offenses. Regardless of

¹ Izzah Nur Hanfiah Firdausi, "Legal Protection for Whistleblowers in Corruption Crimes" (Undergraduate Thesis, Universitas Wiraraja, Sumenep, 2023), p. 3

² Nursya A, 2020, Several Forms of Perpetrators' Acts Related to Corruption Crimes (According to the Law on Corruption Crimes), CV. Alungadan Mandiri, Jakarta, p. 19

³ Article 2 Paragraph (1) of Law Number 20 of 2001 concerning the Amendment to Law Number 31 of 1999 concerning the Eradication of Corruption Crimes

⁴ Fenty U. Puluhalawa, et al., "Annotation of Legal Protection for Whistleblowers and Justice Collaborators in the Efforts to Eradicate Corruption Crimes," *Al Ahkam: Jurnal Hukum Sosial dan Keagamaan*, Vol. 16, No. 2 (2020), p. 60

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whether they are directly involved or not, those who courageously report the occurrence of such corruption crimes are designated as whistleblowers and justice collaborators.¹

Generally, the position of a whistleblower holds a pivotal role in the legal proceedings of corruption offenses. This significance is reflected in their essential function as the party that reports the crime and provides information and testimony to law enforcement authorities regarding offenses that are currently being prepared, are in progress, or have been committed.² The successful detection of corruption offenses heavily relies on the participation of all stakeholders, encompassing not only law enforcement agencies but also individuals who possess knowledge of such corruption crimes and are willing to report them. The reporting of a corruption offense constitutes the initial step toward the prosecution of the crime by law enforcement authorities and other entities vested with similar jurisdiction.³ Consequently, given this pivotal role, there is a fundamental necessity to guarantee legal protection for whistleblowers.

One instance of whistleblowing practices in Indonesia is reflected in the disclosure of the alleged misappropriation of zakat (alms) and grant funds within the West Java National Board of Zakat (BAZNAS Jabar). The allegation was uncovered by an internal auditor, identified by the initials TY, who reported indications of irregularities in the management of the institution's funds, with estimated losses reaching approximately IDR 2,700,000,000.00 (two billion seven hundred million rupiah). Nevertheless, after submitting the report along with supporting documents to law enforcement authorities, TY was instead designated as a suspect in 2025. This suspect status was predicated on the indictment under Article 32 paragraph (1) juncto Article 48 paragraph (1) of Law Number 1 of 2024 concerning the Second Amendment to Law Number 11 of 2008 concerning Electronic Information and Transactions, which pertains to the unauthorized alteration, transfer, or transmission of electronic information. This designation has sparked public polemics and drawing criticism from various circles, as it is deemed contradictory to the spirit of whistleblower protection, particularly since the substance of the alleged fund misappropriation reported by the whistleblower has not been fully adjudicated through criminal court proceedings.⁴

Based on the background of the problem outlined above, the author is interested in conducting a research study entitled "The Legal Urgency of Whistleblower Protection in Corrupt Offense Disclosures". Accordingly, the research problems formulated by the author are stated as follows:

- a. What is the role of whistleblowers in the disclosure of corruption cases?
- b. What is the legal urgency of protecting whistleblowers who disclose corruption cases?

II. RESEARCH METHOD

This study employs normative legal research, which entails examining library materials or secondary data. Normative legal research can also be defined as a process to discover legal rules, legal principles, and legal doctrines in order to address the legal issues under review.⁹ This study applies a statute approach and a conceptual approach. The primary legal materials consist of Law Number 1 of 2023 concerning the Criminal Code (KUHP), Law Number 20 of 2025 concerning the Criminal Procedure Code (KUHP), Law Number 1 of 2024 concerning the Second Amendment to Law Number 11 of 2008 concerning Electronic Information and Transactions, Law Number 20 of 2001 concerning the Amendment to Law Number 31 of 1999 concerning Corruption Crimes, and Law Number 3 of 2026 concerning Witness and Victim Protection. The secondary legal materials comprise books, journals, articles, undergraduate theses, master's theses, and legal dissertations regarding the legal protection of whistleblowers in the disclosure of corruption offenses.

III. RESULTS AND DISCUSSION

The Role of Whistleblowers in the Disclosure of Corruption Offenses

A whistleblower is defined as an individual who first discloses or reports a criminal offense or an action deemed illegal within their workplace. This reporting must be predicated on good faith, rather than serving as a personal grievance against specific corporate policies or being motivated by malicious intent or defamation; the reporter's sole objective is to expose the crimes or

¹ Imanuel Galih Tri Buwono, "Undergraduate Thesis: Legal Protection for Whistleblowers and Witnesses in the Law Enforcement of Corruption Crimes in Indonesia," (Sekolah Tinggi Ilmu Hukum IBLAM, Jakarta, 2023), p. 4

² Article 1 number 4 of Law Number 31 of 2014 concerning the Amendment to Law Number 13 of 2006 concerning Witness and Victim Protection.

³ Laura Mariana, "Undergraduate Thesis: Legal Protection for Whistleblowers in Corruption Crimes by the Ogan Ilir District Attorney's Office," (Universitas Sriwijaya, Palembang, 2023), p. 5.

⁴ Shela Octavia & Danu Damarjati, "BAZNAS West Java Corruption Whistleblower Designated as Suspect, ICW: This is Criminalization," Kompas.com, May 27, 2025, <https://nasional.kompas.com/read/2025/05/27/17200041/whistleblower-korupsibaznas-jabar-jadi-tersangka-icw-ini-kriminalisasi>, accessed on January 20, 2026, at 11:43 AM WIB ⁹ Muhammad Wahdini, 2022, Introduction to Legal Research Methodology, K-Media, Yogyakarta, p. 17

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irregularities within their knowledge.⁵ The term whistleblower typically refers to an individual who first discloses or reports a criminal offense or an action deemed illegal within their workplace, or to other individuals, to either internal organizational authorities or the public, such as the mass media or public monitoring institutions. Such disclosure is not invariably predicated on the reporter's good faith; rather, its core objective remains to expose the crimes or irregularities within their knowledge.¹¹ It appears that not everyone can be qualified as a whistleblower. This is because the Criminal Procedure Code (KUHAP) fundamentally regulates other instruments for individuals to report a criminal offense, namely as a 'reporter' (pelapor), a 'witness' (saksi), or even a 'crown witness' (saksi mahkota). Consequently, to be categorized as a whistleblower, an individual must satisfy specific criteria. These criteria include:

- a. A whistleblower conveys or discloses a report to competent authorities, the mass media, or the public. By making disclosures to competent authorities or the media, it is expected that the alleged crime can be uncovered and exposed.
- b. A whistleblower is an "insider," meaning an individual who discloses alleged violations and crimes occurring within their workplace or environment. Since criminal scandals are inherently organized, a whistleblower may sometimes be part of the perpetrators or the syndicate itself. They are involved in the scandal and subsequently expose the crimes that occurred. Consequently, a whistleblower possesses actual knowledge of the alleged violation or crime due to their position or employment within an organized group suspected of committing crimes, whether in a corporation, a public institution, or a government entity.
- c. The report submitted by a whistleblower constitutes a factual event or matter within the whistleblower's direct knowledge, rather than fabricated information or defamation.

Regarding the first aspect, namely the regulation of whistleblower protection within the Indonesian legal system, provisions concerning whistleblowers in Indonesian legislation are formulated both explicitly and implicitly. These various regulations include Law Number 28 of 1999 concerning Clean State Governance Free from Corruption, Collusion, and Nepotism (Article 9); Law Number 31 of 1999 concerning the Eradication of Corruption Crimes (Article 41 paragraph (2) letter b); Law Number 7 of 2006 concerning the Ratification of the United Nations Convention Against Corruption (UNCAC); Section 33 of the United Nations Convention Against Corruption (UNCAC); Law Number 3 of 2006 concerning Witness and Victim Protection (specifically Article 2 paragraph (2), Article 25 paragraph (1), and Article 10 paragraph (1)); Government Regulation Number 71 of 2000 concerning the Procedures for Community Participation and Award Provision in the Prevention and Eradication of Corruption Crimes (Article 6); Government Regulation Number 57 of 2003 concerning the Procedures for Special Protection of Reporters and Witnesses of Money Laundering Crimes; and Indonesian National Police Chief Regulation Number 17 of 2005 concerning the Procedures for Special Protection of Reporters and Witnesses of Money Laundering Crimes. Nevertheless, not all of these statutory provisions will be expounded in this study. This section will only delineate the regulations concerning whistleblowers that the author deems highly relevant to address.

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In Indonesia, explicit recognition of whistleblowers was first established under Supreme Court Circular Letter (SEMA) Number 04 of 2011 concerning the Treatment of Whistleblowers and Justice Collaborators in Certain Criminal Offenses. Under this provision, a whistleblower is defined as a reporter of a criminal offense, specifically a party who has knowledge of and reports the occurrence of a specific crime and is not a participant in the reported offense. This Circular Letter also affirms that a whistleblower holds a dual status as both a reporter and a witness within the criminal justice process. Nevertheless, the regulations within this SEMA remain limited to serving as judicial guidelines and do not delineate comprehensive forms of legal protection for whistleblowers, save for the provision that if a whistleblower is counter-reported by the accused party, the handling of the whistleblower's initial report must take precedence over the counter-report.⁶ The regulation concerning community participation and reporters of corruption offenses no longer refers to Government Regulation Number 71 of 2000; rather, it has been updated by the enactment of Government Regulation Number 43 of 2018 concerning the Procedures for Community Participation and Award Provision in the Prevention and Eradication of Corruption Crimes.⁷

This provision regulates that a reporter of corruption offenses may encompass any individual, community organization, or non-governmental organization that provides information regarding alleged corruption to law enforcement authorities and/or the commission handling corruption cases. Furthermore, it governs the provision of legal protection regarding both legal status and personal security. Technically, this form of protection over legal status includes, among other measures, the temporary suspension

⁵ National Committee on Governance Policy, Guidelines for Whistleblowing System – WBS 2008 (Jakarta: National Committee on Governance Policy, 2008), p. 3. ¹¹ Abdul Haris Semendawai, *op. cit.*, p. ix.

⁶ Supreme Court Circular Letter Number 04 of 2011 concerning the Treatment of Whistleblowers and Cooperating Accomplices (Justice Collaborators) in Certain Criminal Offenses

⁷ Government Regulation Number 71 of 2000, but has rather been updated by the enactment of Government Regulation Number 43 of 2018 concerning the Procedures for Community Participation and Award Provision in the Prevention and Eradication of Corruption Crimes.

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of defamation counter-reports filed by corruption suspects against the whistleblower, pending the final adjudication of the underlying corruption case.⁸

Articles 41 and 42 of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption Crimes.⁹

Article 10 of Law Number 3 of 2026 concerning Witness and Victim Protection states,¹⁶ 'Witnesses, Victims, and Reporters cannot be prosecuted legally, under either criminal or civil law.' This is the exact spirit reinforced in Law No. 3 of 2026. The designation of TY as a suspect directly contradicts this fundamental principle. As a reporter entitled to protection, TY—who reported the alleged misappropriation of funds—is a subject protected by this Law pursuant to Article 2 paragraph (2). The Witness and Victim Protection Agency (LPSK) is an independent state institution, free from the influence of any power. This independence is crucial to ensure that the protection process for reporters remains unaffected by the interests of the reported parties, in accordance with Article 25 paragraph (1) of the Law on Witness and Victim Protection (UU PSDK).

The existence of witnesses in corruption offenses is regulated under Articles 35 and 36 of Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Corruption Crimes. Further reinforcement regarding whistleblower protection is also found in Law Number 19 of 2019 concerning the Second Amendment to Law Number 30 of 2002 concerning the Corruption Eradication Commission.¹⁰

Provisions regarding reporters of corruption offenses are also regulated under Article 15 letter (a) of Law Number 19 of 2019 concerning the Second Amendment to Law Number 30 of 2002 concerning the Corruption Eradication Commission, which states, 'providing protection for witnesses or reporters who submit reports or provide testimonies regarding the occurrence of corruption crimes.'¹¹ The elucidation of this article states that providing protection under this provision also encompasses providing security guarantees by requesting police assistance, changing the reporter's identity, or executing evacuations, including legal protection. From the explanation above, it is evident that several statutory regulations have fundamentally recognized the existence of whistleblowers; however, its primary affirmation remains under Supreme Court Circular Letter Number 04 of 2011 concerning the Treatment of Whistleblowers and Cooperating Accomplices (Justice Collaborators) in Certain Criminal Offenses. This Supreme Court Circular Letter serves as a guideline for courts of first instance and appellate courts in implementing protections for whistleblowers. The existence of a Supreme Court Circular Letter is not legally binding in the same manner as a law; rather, its existence serves as a guideline for its subordinate courts.¹²

Given the increasingly widespread and rampant proliferation of corruption offenses across various sectors, coupled with the immense difficulty in its eradication, the role of whistleblowers is highly critical in assisting law enforcement agencies with anticorruption efforts. Consequently, ensuring both legal protection and specialized security measures for them is paramount. Protecting these crime reporters reflects a token of appreciation for parties who contribute to exposing offenses, thereby necessitating special treatment and incentives for their meritorious service. The recognition granted to them should be commensurate with the severe burdens and hardships they endure when consistently assisting law enforcement authorities.

Indeed, being a whistleblower is highly challenging due to the severe risks involved. These risks include facing hostility from peers for exposing internal misconduct, enduring physical and psychological threats directed at whistleblowers and their families, and suffering career or livelihood termination, such as dismissal from office, forced mutation, or demotion.¹³ Although Indonesia normatively possesses adequate informant protection instruments, empirical observations reveal persistent friction between progressive protective laws and repressive statutes. This legal gap is frequently driven by normative conflicts between protective laws and the ITE Law. For instance, when a whistleblower utilizes internal electronic documents to expose crimes for the public interest, law enforcement agencies often prioritize formal cybercrime offenses, such as altering or transmitting information without authorization. This legal paradox indicates that the principle of immunity for good-faith informants has not been fully internalized within criminal investigation stages.

⁸ Monica Christin Kusoy, "Protection for 'Whistleblowers' in Corruption Crimes Under Law Number 31 of 2014 concerning Witness and Victim Protection," *Lex Administratum*, Vol. V, No. 9 (November 2017), p. 103.

⁹ Law Number 31 of 2014 concerning the Amendment to Law Number 13 of 2006 concerning Witness and Victim Protection ¹⁶ Law Number 31 of 2014 concerning the Amendment to Law Number 13 of 2006 concerning Witness and Victim Protection.

¹⁰ *Ibid.*

¹¹ Law Number 19 of 2019 concerning the Second Amendment to Law Number 30 of 2002 concerning the Corruption Eradication Commission

¹² Supriyadi Widodo Eddyono, *The Future of Whistleblower Protection and the Role of LPSK*, Witness Protection Coalition, 2008, p. 82.

¹³ Ari Prasetya Panca Atmaja, Hari Purwadi, et al., "The Urgency of Whistleblowers and Justice Collaborators in the Eradication of Corruption Crimes in Indonesia," *Journal of Law and Economic Development*, Vol. 6, No. 1 (2018), p. 122.

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In addition to regulatory barriers, the prevailing legal culture within law enforcement agencies and society further hinders the effectiveness of whistleblower protection. Corporate and bureaucratic cultures in Indonesia traditionally demand blind loyalty to superiors or the organization. Individuals who report malfeasance in their workplace are instantly stigmatized as whistleblowers who expose internal flaws, traitors, or defamers of the institution's reputation. This psychological pressure, taking the form of social ostracization, stands as a primary factor silencing potential future whistleblowers. Consequently, the burden of suffering endured by informants is often disproportionate to the social or legal recognition they receive.

To break the chain of criminalization as seen in TY's case at BAZNAS West Java, the role of the Witness and Victim Protection Agency (LPSK) as an independent state institution must be optimized. Pursuant to Article 25 Paragraph (1) of Law Number 3 of 2026, the independence of LPSK from any external power structures serves as the primary pillar to ensure that protection for witnesses and informants remains uninfluenced by the political or economic elites involved in the corruption under investigation. LPSK possesses absolute authority to issue recommendations for the temporary suspension or deferral of legal prosecutions directed against informants until the primary corruption case obtains final and binding legal force (*inkracht*).

Beyond the civil and criminal immunity guaranteed under Article 10 of Law Number 3 of 2026, special protection for whistleblowers must also address economic and career sustainability. Practical protection measures that urgently need consistent implementation include providing pro-bono legal assistance, securing physical and psychological safety, evacuation, concealing the informant's identity in high-risk scenarios, and rendering labor advocacy for informants facing threats of unilateral termination or destructive transfers within their institutions. A robust synergy among LPSK, the KPK, the police, and prosecutors in unifying the legal perception regarding the standing of whistleblowers is the ultimate key to safeguarding public participation in eradicating corruption in Indonesia.

IV. CONCLUSIONS

The role of whistleblowers in exposing corruption offenses is highly strategic and crucial. As insiders who possess direct knowledge of the facts surrounding misconduct, whistleblowers serve as the primary entry point for law enforcement agencies to uncover organized and complex crimes. The existence of a whistleblower functions not only as an initial reporter but also as a key witness who supports the evidentiary process in court. Therefore, their role is vital in breaking the chain of corruption crimes that have historically been difficult for law enforcement institutions to detect.

The legal urgency of protecting whistleblowers is absolute, given the severe risks they must bear, such as physical threats, dismissal, and retaliatory criminalization. Normatively, Indonesia has established a robust legal framework through Law Number 3 of 2026, which guarantees legal protection and immunity for reporters. Nonetheless, the case of TY, who was instead designated as a suspect after reporting alleged corruption within BAZNAS West Java, demonstrates a significant gap between statutory law and law enforcement practices. This case proves that the urgent need for legal protection has not been effectively implemented, thereby requiring a firm commitment from law enforcement authorities and the reinforcement of the LPSK's role to prevent the criminalization of good-faith whistleblowers..

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