



Legal Responsibility Hotel Tourism Accommodation Company in Termination of Employment During the Covid-19 Pandemic

Fatikhah Kismilarsih*, I Nyoman Putu Budiarta, I Gusti Bagus Suryawan

Legal Study Program Doctoral Program, Postgraduate Program, Warmadewa University, Denpasar, Indonesia

Email: entiq2013@gmail.com

Abstract – The Covid-19 pandemic significantly impacted tourism accommodation companies, resulting in a drastic reduction in tourist visits and subsequent workforce layoffs, leading to terminations. Normatively, legal regulations have not comprehensively addressed the challenges arising from these terminations during the pandemic, leading to a legal vacuum regarding the responsibilities of accommodation companies towards terminated employees (*rechtsvacuum*). Empirically, the research focuses on analyzing the implications of legal protection on hotel and tourism accommodation workers facing termination due to the pandemic. This study employs a mixed-methods approach combining legal doctrinal and empirical research. Findings reveal the uncertain legal status of terminated workers in the context of hotel and tourism accommodation companies during the Covid-19 pandemic. Despite being sent home, these workers legally retain their employee status under the Job Creation Law, entitling them to monthly wages, allowances, and other associated rights. The regulatory framework addressing accountability for layoffs during the pandemic includes Article 156 of the Employment Law, Article 156 of the Job Creation Law, as well as *PP* Number 35 of 2021 and *PP* Number 37 of 2021. To enhance future accountability models for hotel and tourism accommodation companies regarding employment termination, an addition in paragraph (3) of Article 43 in *PP* Number 35 of 2021 is suggested specifically concerning laid-off workers' rights and obligations.

Keywords: Pandemic Impact, Employment Termination, Legal Protection.

I. INTRODUCTION

A vital source of reliable workforce lies within the human resource pool employed by tourism accommodation businesses. Accommodation within the tourism industry constitutes facilities provided to fulfill travelers' needs, encompassing lodging, rest spaces, and temporary residences like hotels, villas, and cottages. The tourism and hotel sectors share a mutually advantageous relationship. Rights and obligations represent normative aspects inherent in every individual. Ideally, every individual should be able to balance their rights and obligations, mitigating the emergence of inequalities that could lead to social disruption in life.

Every citizen is entitled to the right to work and a decent livelihood, as outlined in Article 27, paragraph (2) of the 1945 Constitution of the Republic of Indonesia. This article specifies; "every citizen has the right to attain decent work and a livelihood that upholds humanity." Additionally, Article 28D, paragraph (2) of the 1945 Constitution of the Republic of Indonesia states; "every individual has the right to work and receive fair and appropriate compensation and treatment in employment relationships." The establishment of business relationships among workers, employers, government entities, worker unions, and associations must be grounded in the noble values of Pancasila to ensure the welfare and economic justice of all Indonesian citizens (Zulkarnaen, 2021).

I Nyoman Putu Budiarta posits that in the face of rapid changes within the global economy, there are scarce companies capable of sustaining their competitiveness solely by depending on their internal resources (Budiarta, 2016). The utilization of human resources,

specifically the workforce within a company, is intrinsically linked to a philosophical viewpoint concerning the company's survival and advancement. For companies to enhance their operational performance and sustain productivity, they rely significantly on the dedicated services and positive contributions of their employees. Similarly, workers expect remuneration and incentives from the company in acknowledgment of their performance output.

A business sector that heavily relies on dependable human resources (workers) is the tourism accommodation industry. The relationship between the tourism and hotel sectors is symbiotic, each complementing the other. The emergence of Covid-19, identified in December 2019, penetrated Indonesia in early March 2020, leading to workforce reductions due to government policies such as social restrictions that prohibited individuals from leaving their homes or working.

According to the 2020 data from the Central Statistics Agency (*BPS*), approximately 409,000 workers in the tourism sector lost their jobs due to the Covid-19 pandemic. The government policies, particularly the Enforcement Restrictions on Community Activities (known as *PPKM*), significantly affected various business sectors, particularly the tourism industry, causing significant difficulties in recovery. Ni Nyoman Sri Wahyuni, an industrial relations mediator from the Employment and Energy Source Service of the Mineral Resources Division in Bali Province, revealed that the Department of Employment and Energy Source in Bali Province compiled data received from different regencies and city offices across Bali. These data did not specifically document the number of hotel workers affected by layoffs or terminations but encompassed broader employment sectors. The recorded figures illustrate the following; in 2020, 73,612 workers were laid off, in 2021, the number increased to 75,096, and in 2022, it accounted for 74,472 individuals. Additionally, the number of employees affected by layoffs in 2020 was 2,709, rising to 4,766 in 2021, and further to 5,506 in 2022.

The data reveals the highest number of worker layoffs occurred in 2021, with a subsequent decrease noted in 2022. Conversely, there was a significant increase in layoffs from 2020 to 2021, followed by another rise in 2022. These fluctuations were primarily due to the Covid-19 pandemic, which reached its peak during 2020-2021, resulting in numerous companies having to temporarily suspend or permanently close their operations. The implementation of the *PPKM* policy in Bali led to considerable uncertainty within the tourism accommodation sector, particularly impacting hotels, causing substantial financial losses for companies. Despite this, tourists have continued to visit Indonesia, often selecting hotel accommodations as their preferred lodging while exploring remote areas of the country (Yoeti, 1996). The reduction in tourist arrivals has significantly affected the occurrence of layoffs within the tourism industry.

Layoffs are profoundly distressing for workers, and they usually occur due to a company's challenging financial circumstances, compelling the organization to downsize its workforce to achieve cost efficiency. Consequently, workers are placed in an unfavorable position due to these circumstances. In some instances, companies cite force majeure as the reason for such actions, even when the company continues its operations as usual. Force majeure refers to a situation beyond the control of the involved parties (Isradjuningtiyas, 2015). In this case, Covid-19 can be construed as a force majeure or an unforeseen circumstance (*overmacht*). The repercussions stemming from the determination of force majeure (*overmacht*) will introduce new legal considerations for the involved parties. Consequently, it cannot be deemed a breach of an established agreement previously consented to by the parties.

The force majeure (*overmacht*) condition resulting from Covid-19 serves as the rationale for companies in executing terminations of employment, consequently leading to the loss of income for workers, impacting their ability to sustain their own and their families' livelihoods. According to Rasika Ramburuth Jayasuriya, this pandemic has exerted a substantial influence on workers; "the loss of jobs and wages during the pandemic has significant consequences for both workers and their families" (Jayasuriya & Ramburuth, 2021). The disappearance of jobs and wages during the pandemic has substantial implications for both workers and their

families. Consequently, the termination of employment should not be carried out arbitrarily by the company.

The Employment Law and Job Creation Law regulate the rights and obligations of the workforce, ensuring the well-being of the workforce as contributors to development. When discussing the provisions related to the rights of affected workers facing termination of employment, the focus is now on the Job Creation Law. An in-depth analysis of the Job Creation Law is necessary, particularly concerning the protection of workers affected by the termination of employment due to the Covid-19 pandemic. In the absence of significant updates within the Job Creation Law, various government regulations have been issued as complements to the implementation of the Job Creation Law. Among these, the most impactful regulations affecting workers or laborers include Government Regulation of the Republic of Indonesia Number 35 of 2021 regarding Specific Time Work Agreements, Power Transfer, Working Time, Rest Time, and Termination of Employment Relations (*PP* Number 35 of 2021), along with Government Regulation of the Republic of Indonesia Number 36 of 2021 concerning Remuneration (*PP* Number 36 of 2021).

Normatively, there is a legal vacuum (emptiness norm or *rechtsvacuum*) regarding the adequate regulations to address the situation of housing company workers and the termination of employment during the Covid-19 pandemic. Empirically, workers affected by layoffs must adhere to the existing laws and regulations. Thus, hotel and tourism accommodation companies conducting layoffs are obliged to fulfill their obligations in accordance with the Job Creation Law, the Labor Law, and *PP* Number 35 of 2021, pertaining to layoffs. However, these regulations are not yet optimal as the realization of workers' rights, such as severance pay, becomes challenging due to the financial constraints faced by companies. These conditions have led to instances of tourism accommodation companies declaring bankruptcy. Consequently, workers affected by layoffs do not immediately receive their rights but have to wait until the company can liquidate assets or stabilize its finances.

Based on the philosophical, theoretical, sociological, and juridical problems described above, two main issues emerge: a normative legal problem and legal empirical issues. Normatively, the issue revolves around the absence of specific regulations (void norms or *rechtsvacuum*) addressing the termination of employment among workers housed by companies. Meanwhile, the legal empirical concerns pertain to the implications of legal protection for hotel and tourism accommodation workers experiencing termination of employment. Given this backdrop, the research endeavors to explore the following aspects; (1) What is the legal status of workers who were laid off from hotel and tourism accommodation companies during the Covid-19 pandemic, prior to the termination of their employment? (2) How are hotel and tourism accommodation companies held accountable for layoffs during the Covid-19 pandemic? And (3) What model of accountability should hotel and tourism accommodation companies adopt for future instances of employment termination?

II. METHOD

The research methodology employed by the researchers is mixed-methods legal research, encompassing both doctrinal and non-doctrinal legal research. I Made Pasek Diantha references Hutchinson, who articulated, "non-doctrinal methodologies can effectively complement doctrinal studies or integrate diverse techniques to offer a comprehensive understanding of a subject within legal contexts" (Diantha et al., 2018). Non-doctrinal methodologies can be effectively utilized within a legal context when integrated with doctrinal studies or through a combination of diverse techniques to generate a cohesive perspective on a subject matter.

The initial phase of this research involves the empirical collection and analysis of legal materials to address the first problem statement regarding the consequences of layoffs implemented by hotel tourism accommodation companies amid the Covid-19 pandemic. Subsequently, the second phase pertains to the normative collection and analysis of data, addressing the second problem statement that concerns the regulations surrounding the

accountability of hotel tourism accommodation companies in terminating employment relations during the Covid-19 pandemic. Lastly, the third phase investigates the model of accountability for hotel tourism accommodation companies in terminating employment relations in the future.

III. RESULT AND DISCUSSION

1. Legal Relationship Status Workers Who Were Home Before Termination of Employment by Hotel Tourism Accommodation Companies During the Pandemic Covid-19

Given the status of the Covid-19 pandemic, it could be categorized as a force majeure condition (*overmacht*) or considered an unreasonable coercion, denoting a distinctive situation necessitating immediate attention an unforeseen, transient circumstance. *Overmacht* encompasses situations like war, blockades, strikes, epidemics, terrorism, mass unrest, and equipment damage that obstructs agreement fulfillment. According to expert theories, the Covid-19 pandemic constitutes a relative force majeure, leading to agreement fulfillment delays based on the parties' policies and agreements. Conversely, the pandemic might also be categorized as an absolute force majeure, resulting in agreement cancellation.

The legal repercussions of the Covid-19 pandemic on hotel tourism accommodation companies manifest in corporate instability, leading to closures and engendering the company's legal obligation to meet its commitments to various stakeholders, including its workforce. Concurrently, the legal implications for workers within these hotel tourism accommodation companies, following employment terminations, involve a surge in unemployment rates and a decline in the well-being of affected employees and their families. Fundamentally, every individual works not only for personal advancement but also for the collective welfare of others.

The decline in the company's performance due to social restrictions also significantly affects the hotel and tourism accommodation business. Among the hardest-hit provinces, Bali stands out as it heavily relies on tourism-generated income. The province's renowned beaches and rich cultural experiences have experienced a drastic decrease in visitor numbers (Candra & Rekha, 2020). Based on the information gathered from the *Compass* issue of April 8, 2020, a total of 1,226 hotels in Indonesia were affected by the pandemic, resulting in their temporary closure (Zukhri & Rosalina, 2020).

In the context of efficiency measures taken by hotel tourism accommodation companies, termination of employment should only be justified if the efficiency leads to the complete closure of the hotel tourism accommodation company. However, this approach lacks protection for workers and could result in significant social and economic repercussions. The closure of a company signifies the cessation of its business operations, resulting in job losses for all associated workers. Consequently, this will exacerbate the issue of unemployment, compounding the economic challenges further.

Based on the aforementioned description, the efficiency attained by companies through employment termination can be deemed justifiable as long as it adheres to the terms and conditions outlined in the Labor Law and the Job Creation Law. The economic analysis of law theory underscores the correlation between law and economics, examining how the efficient application of law reflects its inherent quality. This is due to the fact that efficiency fosters effectiveness, which in turn yields quality outcomes. This quality primarily refers to the capacity of businesses to operate optimally amidst the challenges posed by the Covid-19 pandemic.

The Covid-19 pandemic has significantly impacted numerous hotel and tourism accommodation companies in sustaining their operational continuity. The economic upheaval resulting from the pandemic has led to a notable decrease in the demand for goods and/or services produced by these companies, resulting in workforce reduction (redundancy) (Sebardt, 2006). The challenge regarding the right to secure employment (right to work) and economic instability, both within companies and the state, has perennially presented a dilemma for the government, businesses, and the workforce (Santoso, 2012). If the economy

experiences instability, it directly impacts the companies involved, eventually leading to indirect adverse effects felt by the workers.

According to researchers, the legal status of workers laid off by hotel tourism accommodation companies during the Covid-19 pandemic lacks legal certainty due to the absence of specific legal norms governing the responsibilities of these companies towards their workers. The perspective of intermediate justice theory is utilized to analyze the relationship between companies and workers in the termination of employment during this context.

The research aims to delve into the concept of justice and its application in the process of terminating employment relations between workers and hotel tourism accommodation companies. The research data emphasizes the pivotal role of establishing a balanced working relationship between companies, workers, and the government, each with their distinct interests. As per the theory of justice, fostering a cooperative work dynamic necessitates the equal acknowledgment of rights and obligations between the companies and their workers.

2. Arrangement Responsibility of Hotel Tourism Accommodation Companies in Termination of Employment During the Covid-19 Pandemic

The company's accountability is closely tied to the theory of law protection for workers. Researchers suggest that a company's accountability can be philosophically linked to the Pancasila concept of industrial relations and legal political protection of workers' rights. The responsibility of a company can be demonstrated through its civil liability as a legal entity. This liability is borne by the company represented by its Board of Directors, with legal obligations to fulfill rights and duties within a legal relationship.

Regarding employment termination, the company holds responsibility for upholding the rights of workers, which can be addressed through legal actions in the industrial relations court or district court. The industrial relations system in Indonesia, grounded in *Pancasila* and the 1945 *NRI* Constitution, views the involved parties in industrial relations as dignified and equal individuals capable of effective communication, coordination, and consultation. This fosters the anticipation of potential issues and the resolution of differing opinions through discussion and consensus among the government, companies, and workers' unions based on their respective functions, positions, roles, rights, and obligations.

The ultimate objective of the industrial relations system is the productivity of companies correlated with the welfare of workers or laborers. According to industrial relations researchers, Pancasila embodies fairness in dealings between companies and workers. Though distinct in status, Rawls's theory of justice relates to the Pancasila concept, emphasizing fair treatment in the workplace for both entities. The Job Loss Guarantee Program serves as a social safety net for workers facing termination of employment, aiming to address socio-economic issues. Social protection or guarantees are conceptual tools intended to meet at least some fundamental human needs.

Notably, the core concept remains unchanged since Chancellor Bismarck's time, where social insurance programs funded by contributions from workers and employers were initiated. This approach was termed "Social Security" in the United States Federal Law, notably under the Social Security Act of 1935 during President Franklin Delano Roosevelt's tenure. The Beveridge Report of 1942 further clarified these efforts, seeking to consolidate the evolving understanding of social guarantees into a logical framework (Agus, 2014). Guarantee social is seen as the protection provided by society to its members for risks or events certain (Sudrajat, 2020).

Job Loss Guarantee as one guarantee social in terms of workers losing jobs give some One of the benefits is money cash, access to job market information, and job training, which participants can become Job Loss Guarantee is for workers who have or have just been included or registered in a guarantee program social (Retnaningsih, 2016). Participants must be Indonesian citizens below 54 years old at the time of registration and should have an ongoing employment relationship with the company. The term "having an employment

relationship" refers to a connection established through a work agreement, encompassing both Fixed-Term Employment Agreements (*PKWT*) and Permanent Employment Agreements (*PKWTT*) within the participant's eligibility for the Job Loss Guarantee.

As per the researcher's perspective outlined above, there is a necessity for a planned job creation concept, rather than merely providing temporary employee loss insurance. The focus should be on offering jobs to workers affected by employment termination, benefiting both the workers and their families without solely emphasizing factors influencing the company's business continuity. The social guarantee concept for workers has been implemented in various developed countries and can serve as a benchmark for Indonesia, particularly in the realm of employment law.

3. Responsibility of Hotel Tourism Accommodation Companies in Termination of Employment in the Future

Termination of employment is a matter most feared by workers as it is inherently complex, given its association with unemployment, potential rise in crime, and limited employment opportunities (Zanden & Marks, 2012). According to researchers, the concept of protection in the law can be understood as a set of legal principles, encompassing both written statutes and unwritten regulations, which establish general guidelines for individuals' conduct within social interactions. These rules and their enforcement contribute significantly to legal certainty.

The protections outlined in the Job Creation Law have undergone alterations, allowing for potential terminations of employment through unilateral notifications issued by the company, without prior information or consultation with the workers or laborers involved. However, the formalization of worker protections, as stipulated in minimal laws, must adhere to several guiding principles (A. P. Wibowo & Sudiro, 2021).

One significant aspect addressed in the Job Creation Law is the foundation of workers' rights and the assurance of job security. The Labor Law extensively governs the grounds and principles for employment termination. With the introduction of the Job Creation Law, several additional principles have been reinforced concerning the termination of employment. This law encompasses 11 distinct clusters, one of which focuses explicitly on employment. This particular cluster amalgamates three laws; the Labor Law, Law Number 40 of 2004 regarding the Social Security System, and Law Number 24 of 2011 pertaining to the Social Security Administrative Agency.

While the amendments introduced through the Job Creation Law do not entirely replace the Labor Law and confirm its continued validity, there have been debates and controversies within society concerning specific articles, particularly those related to employment termination. A critical issue in the termination of employment, as stipulated in Article 156 of the Job Creation Law, revolves around the calculation of severance pay. Severance pay is a crucial aspect, especially in cases where termination is executed by the company. It is construed as financial compensation provided to workers (employees, laborers, etc.) who are dismissed from their positions, signifying acknowledgment by the company for their contributions to its operations (Kurniawan Fajar, 2020). Severance pay represents only one aspect of the responsibilities and repercussions faced by companies when they terminate the employment of their workers.

Crucial points within the Job Creation Law concerning termination of employment relations provide an additional basis for terminating such relations, granting companies significant flexibility in this regard. This flexibility allows companies the potential to unilaterally terminate employment contracts, notably in cases of company mergers, consolidations, takeovers, or separations where workers are not willing to continue their employment or if the company is unwilling to rehire them. The inclusion of the phrase "or the company is not willing to accept workers/laborers" in this article suggests a more lenient approach for companies in deciding whether or not to reemploy workers and allows for unilateral termination of employment after such corporate changes.

This phrase raises concerns as it has the potential to infringe upon the rights of workers or laborers, seemingly prioritizing the company's discretion to rehire workers. However, as a fundamental principle, the termination of employment should not be unilateral but should undergo negotiation in good faith. If negotiations do not yield agreement, the company can seek resolution through the Industrial Relations Dispute Settlement Institute (R. F. Wibowo & Herawati, 2021).

The precision of the regulations concerning the termination of employment relations in the Job Creation Law largely revolves around refining the articles within the law to ensure clearer interpretations and prevent various interpretations in practice that may lead to issues. A direct interpretation of the Job Creation Law aims to facilitate justice seekers, law enforcement officers, and judges, ensuring legal certainty for workers, despite different applications that occur in the field. Notably, the implementation of terminations due to efficiency, often used by companies in response to the Covid-19 pandemic, lacks explicit definition within the Job Creation Law, whether temporarily or permanently closing a company.

Amid the Covid-19 pandemic, numerous termination cases have emerged, citing company losses and force majeure as reasons. However, termination citing efficiency due to the pandemic contradicts Article 151, paragraph 1 of the Job Creation Law, which advocates efforts to prevent employment terminations. While the Job Creation Law seemingly discourages termination, it's evident that termination remains a prevalent issue, causing workers to feel their rights have been infringed. The provision of severance pay to workers following efficiency-based terminations is addressed in Article 156, paragraph (2).

Considering the aforementioned descriptions, a model of company accountability should adhere to the rights of affected workers following unilateral terminations. This accountability may take the form of providing severance pay, long-service awards, and other entitled rights as specified by law and agreed upon in the contract between the worker and the company. It's crucial for companies to exhibit accountability, particularly concerning workers facing termination.

According to researchers, the provision for laying off workers could serve as a preventive measure by indirectly terminating employment, allowing workers to remain at home until the company resumes normal operations, eventually recalling them. From a relative company accountability perspective, this approach could prevent premature employment terminations, leading to the company's responsibility to continue paying wages. Striking a fair balance between accommodating workers' needs and companies' operational viability amidst the Covid-19 pandemic can prompt companies to recall and re-employ workers once their financial status stabilizes.

The research data suggests that workers who undergo appropriate termination procedures receive fair treatment, despite the cessation of their work relationship. In my opinion, both the Labor Law and the Job Creation Law underscore the provision of severance pay, long-service awards, and other entitlements as compensatory rights for workers, regardless of the reason for termination.

IV. CONCLUSION

The legal status of workers laid off before termination of employment by hotel tourism accommodation companies during the Covid-19 pandemic lacks certainty, as housing companies have yet to grant workers their due rights. Workers still maintain their status as employees under the Copyright Law, entitling them to receive monthly wages, allowances, and other rights, despite being laid off. However, workers who have been terminated are only entitled to severance pay, time-based payments, and awards for replacement rights. The fundamental principle in establishing a work relationship between companies and workers is to seek a balance among the interests of workers, companies, and governments, with each party having their own interests and obligations.

The internal accountability arrangements for hotel tourism accommodation companies' termination of employment during the Covid-19 pandemic are stipulated in various laws such

as the Workers Act, Labor Law, Copyright Law, Labor Dispute Settlement Act, Social Guarantee Act, and Government Regulation Number 37 of 2021. These arrangements dictate compensation in case of efficiency-based terminations, as outlined in specific articles of the Labor Law, specifying severance pay, service reward, replacement rights, housing, and medical treatment allowances. Conversely, the Copyright Law Work provides a different compensation scheme, indicating severance pay, service reward, and replacement rights as per the prescribed articles and conditions. In cases where efficiency results in losses for the company, different compensation criteria are outlined under the relevant regulations.

A proposed accountability model for hotel tourism accommodation companies in future termination practices involves adding paragraph (3) to Article 43 of Government Regulation Number 35 of 2021. This addition outlines conditions for laying off workers due to force majeure or efficiency that doesn't lead to company closure, stipulating that companies must re-employ workers when the force majeure situation ends. Furthermore, it mandates companies to provide advance notice to laid-off workers and engage in tripartite settlement efforts, ensuring workers' rights are addressed should the termination of employment occur due to the company's incapability to re-employ.

REFERENCES

- Agus, D. (2014). Perkembangan Pengaturan Jaminan Sosial Tenaga Kerja dalam Rangka Perlindungan Hukum Buruh/Pekerja. *Fiat Justisia Jurnal Ilmu Hukum*, 8(1), 53–68.
<https://doi.org/https://doi.org/10.25041/fiatjustisia.v8no1.286>
- Budiartha, I. N. P. (2016). *Hukum Outsourcing: Konsep Alih Daya, Bentuk Perlindungan, dan Kepastian Hukum*. Setara Press.
- Candra, L. F. K., & Rekha, A. (2020). The Effects of Pandemic Era to Tourism Industry in Tangerang. *Journal of Indonesian Tourism, Hospitality and Recreation*, 3(2), 169–175.
<https://doi.org/10.17509/jithor.v3i2.25664>
- Diantha, I. M. P., Dharmawan, N. K. S., & Artha, I. G. (2018). *Metode Penelitian Hukum dan Penulisan Disertasi*. Swastu Nulus.
- Isradjuningias, A. C. (2015). Force Majeure (Overmacht) dalam Hukum Kontrak (Perjanjian) Indonesia. *Veritas et Justitia: Jurnal Ilmu Hukum*, 1(1), 136–158.
<https://doi.org/https://doi.org/10.25123/vej.v1i1.1420>
- Jayasuriya, & Ramburuth, R. (2021). *Children, Human Rights and Temporary Labour Migration*. Taylor and Francis Group.
- Kurniawan Fajar. (2020). Problematika Pembentukan RUU Cipta Kerja dengan Konsep Omnibus Law pada Klaster Ketenagakerjaan Pasal 89 Angka 45 tentang Pemberian Pesangon kepada Pekerja yang di PHK. *Panorama Hukum*, 5(1).
- Retnaningsih, H. (2016). Strategi Sistem Jaminan Sosial Nasional Bidang Ketenagakerjaan dalam Upaya Perlindungan Pekerja di Kota Surabaya dan Kota Pekanbaru. *Aspirasi: Jurnal Masalah-Masalah Sosial*, 1(2), 157–172.
- Santoso, B. (2012). *Hukum Ketenagakerjaan Perjanjian Kerja Bersama: Teori, Cara Pembuatan, dan Kasus*. UB Press.
- Sebardt, G. (2006). *Redundancy and The Swedish Model in An International Context*. Kluwer Law International.
- Sudrajat, T. (2020). Perlindungan Hukum dan Pemenuhan Hak Pekerja pada Program Jaminan Kesehatan Nasional. *Pandecta: Research Law Journal*, 15(1), 83–92.
<https://doi.org/https://doi.org/10.15294/pandecta.v15i1.23647>
- Wibowo, A. P., & Sudiro, A. (2021). Perlindungan Hukum terhadap Pekerja dalam Pemutusan Hubungan Kerja (PHK) dengan Alasan Efisiensi Akibat Pandemi Covid 19. *Jurnal Huku: Hukum Untuk Mengatur Dan Melindungi Masyarakat*, 7(1), 135–153. <https://doi.org/https://doi.org/10.33541/JtVol5Iss2pp102>
- Wibowo, R. F., & Herawati, R. (2021). Perlindungan Bagi Pekerja Atas Tindakan Pemutusan Hubungan Kerja (PHK) Secara Sepihak. *Jurnal Pembangunan Hukum Indonesia*, 3(1), 109–120.
<https://doi.org/10.14710/jphi.v3i1.109-120>
- Yoeti, O. A. (1996). *Anatomi Pariwisata Indonesia*. Angkasa.
- Zanden, V. J. L., & Marks, D. (2012). *Ekonomi Indonesia 1800-2010 antara Drama dan Keajaiban Pertumbuhan*. Penerbit Buku Kompas.
- Zukhri, N., & Rosalina, E. (2020). Acceleration model for tourism industry recovery based on environment post COVID-19. *IOP Conference Series: Earth and Environmental Science*, 599(1), 012090.
<https://doi.org/10.1088/1755-1315/599/1/012090>

Zulkarnaen. (2021). *Hukum Ketenagakerjaan Perspektif Undang-Undang Cipta Kerja (Omnibus Law)*. CV Pustaka Setia.