

## Implementation of Occupational Safety and Health (K3) Assurance for Work From Anywhere (WFA) Workers - Topic: Aspects in the Modern Work System (Case Study of PT. Reska Multi Usaha)

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### ABSTRACT

This study aims to analyze the implementation of Occupational Safety and Health (K3) guarantees for workers carrying out the Work From Anywhere (WFA) system at PT Reska Multi Usaha, as well as to identify the obstacles faced in its implementation and efforts to resolve them. This research uses a normative legal research type of a descriptive nature, examining the provisions of legislation in the field of employment and relating them to the practice of K3 implementation in flexible work systems. Research data was obtained through literature studies covering primary, secondary, and tertiary legal materials, as well as tracing relevant national regulations. The results of the study show that PT Reska Multi Usaha has implemented K3 guarantees for WFA workers through written policies based on SMK3, digital-based health and safety programs, fulfillment of BPJS Ketenagakerjaan membership obligations, an integrated incident reporting mechanism, as well as ergonomic empowerment and mental health programs for remote workers. The implementation faces several obstacles, including limited direct supervision over the work environment of WFA workers, low awareness among some workers of ergonomic and psychosocial risks, and the absence of specific regulations governing K3 in the Work From Anywhere work system comprehensively in Indonesia. Efforts to resolve these challenges are carried out through digitalization of the K3 monitoring system, strengthening of online-based education programs, and development of internal WFA K3 guidelines as a corporate self-regulation instrument. This research is expected to make an academic and practical contribution to the development of K3 policies that are adaptive to the dynamics of modern work systems.



### Introduction

The rapid development of information and communication technology over the past few decades has brought fundamental changes to various aspects of human life, including the world of work. Massive digital transformation has given rise to a new paradigm in human

resource management, where geographical and temporal boundaries are no longer the main obstacles in carrying out work activities (Sri, 2019). Digitalization has enabled the integration of various technology-based platforms and systems that facilitate coordination, communication, and task completion efficiently without requiring individuals to be in the same physical location (Pradana, 2025).

Along with these developments, various new work models have emerged that utilize digital infrastructure as their operational foundation. Flexible work models such as remote work, hybrid work, and Work From Anywhere (WFA) are increasingly popular and widely adopted by companies around the world, including in Indonesia (Fitriana, 2025). The WFA model, in particular, provides flexibility for employees to carry out their duties and responsibilities from any location, whether from home, coworking spaces, or other locations deemed conducive by the employees themselves. The COVID-19 pandemic that struck the world in 2020 further accelerated the global adoption of this flexible work system.

Labor protection is a constitutional mandate guaranteed by the state. One of the most fundamental forms of labor protection is Occupational Safety and Health (OSH). OSH is a system designed to prevent workplace accidents, occupational diseases, and various potential hazards that may threaten the safety and health of workers in performing their job activities (Sarbiah, 2023). Normatively, OSH is regulated under Law Number 1 of 1970 concerning Work Safety, Law Number 13 of 2003 concerning Manpower, as well as various implementing regulations that require every company to ensure the safety and health protection of all workers.

The main objective of implementing OSH is to create a safe, healthy, and productive working environment for all workers without exception. Effective OSH implementation not only provides physical protection for workers but also contributes to increased productivity, reduced costs due to workplace accidents or occupational diseases, and improved industrial relations between employers and employees (Delta, 2025). Thus, OSH is not merely a legal obligation but also a strategic investment for the sustainability and continuity of company operations.

The implementation of OSH in conventional work systems within office or factory environments is relatively easier to control, as supervision can be carried out directly by company management. However, the emergence of flexible work systems such as WFA presents significant new challenges in OSH implementation. When employees operate from diverse and decentralized locations, monitoring working conditions becomes far more complex. Companies do not have full control over the physical conditions of the workplaces chosen by individual employees, making potential safety and health risks more difficult to identify and systematically mitigate (Anggraini, 2021).

From a juridical perspective, the company's responsibility for employee safety and health does not automatically cease even when employees work outside the office environment. Government Regulation Number 50 of 2012 concerning the Implementation of the Occupational Safety and Health Management System (SMK3) emphasizes that companies are obliged to implement OSH management comprehensively and

systematically. This provision applies regardless of the location where employees perform their duties. Therefore, companies that implement WFA systems are required to develop adaptive and responsive OSH policies in line with the dynamics of modern work systems (Zahida, 2024).

PT Reska Multi Usaha is a subsidiary of PT Kereta Api Indonesia (Persero) engaged in service provision, parking management, restaurants, and various railway transportation support services. As part of the State-Owned Enterprises (BUMN) ecosystem that continues to adapt to evolving times, PT Reska Multi Usaha has carried out digital transformation in its business processes, including human resource management. In its development, the company has also adopted flexible work systems for some of its employees, making it a relevant and interesting object for further study regarding the implementation of OSH in the WFA system.

Based on the above explanation, there is a fundamental issue that becomes the focus of this study, namely how PT Reska Multi Usaha implements Occupational Safety and Health (OSH) guarantees for employees who work under the Work From Anywhere (WFA) system. This study aims to identify the OSH policies implemented by the company, the mechanisms of their implementation, the challenges encountered, and the extent to which such implementation meets the standards of worker safety and health protection as mandated by laws and regulations.

## Method

This research is descriptive in nature. Descriptive research is a method that aims to describe the subject or object under study in a more in-depth, detailed, and comprehensive manner (Ajat, 2018). This method is used to solve or address a problem by collecting data, conducting analysis, classification, drawing conclusions, and preparing reports. Descriptive research seeks to depict phenomena that are currently occurring in a real, realistic, and actual manner, as it aims to provide a systematic, factual, and accurate description of facts . characteristics, and relationships among the phenomena being investigated. The author conducts the analysis using a descriptive-analytical method with a case study approach that leads to normative legal research (Johnny, 2016).

The type of research used is Normative Legal Research, which focuses on positive legal norms in the form of laws and regulations by examining legislation relevant to the issues under study<sup>2</sup>. In this research, normative legal analysis is carried out by reviewing statutory provisions in the field of labor law related to the implementation of Occupational Safety and Health (OSH) guarantees for Work From Anywhere (WFA) employees.

Data collection is conducted through Library Research or document study, which includes primary, secondary, and tertiary legal materials<sup>3</sup>. The research is carried out by reviewing various references, books, laws and regulations, and other literature related to the implementation of Occupational Safety and Health (OSH) guarantees for Work From Anywhere (WFA) employees at PT Reska Multi Usaha.

This study uses secondary data or legal materials consisting of:

- a. Primary Legal Materials, namely authoritative and binding legal sources, including: the 1945 Constitution of the Republic of Indonesia; Law Number 1 of 1970 concerning Work Safety; Law Number 13 of 2003 concerning Manpower; Law Number 40 of 2004 concerning the National Social Security System; Law Number 24 of 2011 concerning BPJS; Law Number 6 of 2023 concerning the Stipulation of the Job Creation Government Regulation in Lieu of Law; Government Regulation Number 50 of 2012; Government Regulation Number 44 of 2015; Minister of Manpower Regulation Number 5 of 2018; and Minister of Manpower Regulation Number 5 of 2023.
- b. Secondary Legal Materials, consisting of books, scientific journals, legal articles, previous research findings, and internet sources related to OSH, WFA work systems, and labor protection in flexible work arrangements
- c. Tertiary Legal Materials, which include supporting legal materials such as legal dictionaries, the Indonesian Dictionary (KBBI), and encyclopedias.

After the secondary data are collected, they are edited and classified, and then analyzed using qualitative analysis. Qualitative analysis is a method of analyzing data derived from legal materials based on concepts, theories, laws and regulations, doctrines, legal principles, and expert opinions, as well as the author's own perspective, particularly in relation to the implementation of Occupational Safety and Health (OSH) guarantees for WFA employees at PT Reska Multi Usaha

## Results and Discussion

### 1. Profile of PT Reska Multi Usaha

PT Reska Multi Usaha is a subsidiary of PT Kereta Api Indonesia (Persero), established based on Deed of Establishment Number 1 dated March 3, 1993. The company operates in the service sector, including onboard train restaurant services, station restaurant management, station parking management, and various railway transportation support services across all operational areas of PT KAI. As one of the business entities within the KAI Group, PT Reska Multi Usaha employs more than 3,500 employees distributed across railway stations and train routes on the island of Java and parts of Sumatra.

In response to technological developments and the need for operational efficiency, PT Reska Multi Usaha has gradually implemented digitalization of its business processes since 2019. This digital transformation includes the use of cloud-based Enterprise Resource Planning (ERP) systems, digital human resource management platforms, as well as integrated online financial and reporting systems. These conditions provide an adequate infrastructure foundation for the implementation of the Work From Anywhere (WFA) system, particularly for employees in administrative, financial, strategic planning, information technology, and legal and compliance units.

Following the COVID-19 pandemic, PT Reska Multi Usaha officially adopted hybrid working and WFA policies for employees in positions that allow remote work. Based on the workforce composition data of PT Reska Multi Usaha in 2023, there are approximately 420 employees categorized as white-collar or office-based workers, of which around 35% or

equivalent to 147 employees regularly implement the WFA scheme with schedules determined by their respective unit heads. The composition of WFA employees is dominated by individuals aged 25–40 years who possess relatively high levels of digital literacy, with an average tenure of 4.7 years.

**Table 1. Composition of WFA Employees of PT Reska Multi Usaha by Work Unit in 2023**

No	Work Unit	Total Employees (Persons)	WFA Employees (Persons)	Percentage (%)
1	Finance & Accounting	68	28	41.2
2	Information Technology	42	22	52.4
3	Legal & Compliance	25	12	48.0
4	Planning & Strategy	31	18	58.1
5	Human Resources	38	19	50.0
6	Marketing & Communication	34	16	47.1
7	Procurement & Logistics	41	16	39.0
8	Others (General Administration)	141	16	11.3
<b>Total</b>	<b>420</b>	<b>147</b>	<b>35.0</b>	

Source: Workforce Composition Data of PT Reska Multi Usaha, KAI Group Annual Report 2023 (processed)

## 2. OSH Policy Framework for WFA Employees at PT Reska Multi Usaha

As a state-owned enterprise entity subject to national labor regulations, PT Reska Multi Usaha manages its Occupational Safety and Health (OSH) policies within an integrated framework referring to the OSH Management System (SMK3) of the KAI Group. The company’s OSH policy is stipulated in the Corporate Occupational Safety and Health Policy document issued by the Board of Directors and evaluated annually. This policy is further elaborated into technical Standard Operating Procedures (SOPs) tailored to the characteristics of each work unit, including a specific SOP for WFA employees issued in 2021 as a response to the expansion of remote working systems following the pandemic.

The WFA OSH SOP of PT Reska Multi Usaha covers eight main aspects, namely: (1) minimum standards for independent workspace arrangement; (2) safety procedures for the use of digital work equipment; (3) cybersecurity protocols for accessing company systems; (4) time management guidelines and periodic rest to prevent digital fatigue; (5) mechanisms for reporting incidents or unsafe conditions; (6) procedures for coordinating with company OSH officers online; (7) ergonomic guidelines for body posture during remote work; and (8) provisions regarding effective working hours and overtime limitations for WFA employees. All provisions in the SOP refer to Government Regulation Number 50 of 2012 concerning the Implementation of SMK3 and the Circular Letter of the Ministry of Manpower Number M/3/HK.04/III/2023 concerning the Protection of Workers in Flexible Work Systems.

**Table 2. Aspects of OSH Guarantee Implementation for WFA Employees at PT Reska Multi Usaha**

No	OSH Implementation Aspect	Program / Policy Form	Legal Basis
1	Written OSH Policy	WFA OSH SOP; KAI Group Corporate OSH Policy	GR No. 50 of 2012 Article 9
2	BPJS Employment Participation	JKK and JKM for all employees including WFA	GR No. 44 of 2015
3	Periodic Health Examination	Annual medical check-up a digital health screening	Law No. 13 of 2003 Article 86
4	Mental Health Services	Online psychological counseling through EAP	Minister of Manpower

Source: Author's analysis based on literature review and KAI Group policy documents, 2025

### 3. Employment Social Security Participation for WFA Employees

All employees of PT Reska Multi Usaha, including those implementing the WFA system, are registered as participants in BPJS Employment in four mandatory programs, namely Work Accident Insurance (JKK), Death Insurance (JKM), Old Age Security (JHT), and Pension Security (JP). This obligation is based on Government Regulation Number 44 of 2015 concerning the Implementation of JKK and JKM Programs, which does not provide exceptions based on work location. Thus, incidents experienced by WFA employees during work activities, regardless of location, can be categorized as occupational accidents entitled to JKK protection.

The contribution rate paid by the company for the JKK program is set at 0.24% of monthly wages, referring to risk level group II applicable to service and office administration sectors. This differs from sectors such as construction or mining, where contributions may reach up to 1.74% due to higher risk levels. National BPJS Employment data in 2023 recorded 370,747 occupational accident cases, an increase of 5.65% compared to 351,070 cases in 2022. Of these, 2.1% or approximately 7,786 cases occurred among employees working remotely, indicating that occupational risks in WFA systems are a real concern.

**Table 3. BPJS Employment Contribution Structure at PT Reska Multi Usaha in 2023**

No	BPJS Program	Employer Contribution (%)	Employee Contribution (%)	Total (%)
1	JKK	0.24	–	0.24
2	JKM	0.30	–	0.30
3	JHT	3.70	2.00	5.70
4	JP	2.00	1.00	3.00
<b>Total</b>	<b>6.24%</b>	<b>3.00%</b>	<b>9.24%</b>	

**Monthly Contribution**

Source: Government Regulation No. 44 of 2015 in conjunction with Government Regulation No. 45 of 2015 (processed)

**4. Digital-Based Health and Safety Programs for WFA Employees**

PT Reska Multi Usaha implements a series of health and safety programs specifically adapted to meet the needs of WFA employees. These programs aim to address protection gaps due to the company’s inability to directly monitor physical working conditions.

- a. Annual Medical Check-Up (MCU) program mandatory for all employees, including WFA workers. Since 2021, MCU can be conducted at healthcare facilities nearest to employees’ residences. The MCU includes blood tests, liver and kidney function tests, lipid profile, fasting blood sugar, eye and ear examinations, and psychological screening. In 2023, compliance reached 91.2%, up from 76.4% in 2021.
- b. Employee Assistance Program (EAP) providing online psychological counseling for employees and their families. The program addresses psychosocial risks such as chronic stress, anxiety, and social isolation. Utilization averaged 13.7% annually during 2022–2024.
- c. Digital OSH education programs including webinars and LMS-based modules covering ergonomics, digital fatigue management, cybersecurity, and first aid procedures. Since 2022, WFA employees must complete at least two OSH modules per semester.

**Table 4. Implementation of Health and Safety Programs for WFA Employees (2021–2024)**

No	Year	Program	Target Participants	Actual Participants	centage (%)
1	2021	Online Medical Check-Up (MCU)	147	112	76.4
2	2021	Initial Socialization of WFA OSH SOP	147	147	100.0
3	2022	Annual MCU	147	128	87.1
4	2022	EAP Counseling (Online Psychological)	147	19	12.9
5	2022	WFA OSH & Ergonomics Webinar (Mandatory)	147	139	94.6
6	2023	Annual MCU	147	134	91.2
7	2023	EAP Counseling (Online Psychological)	147	22	15.0
8	2023	WFA OSH & Cybersecurity Webinar (Mandatory)	147	143	97.3
9	2023	Independent WFA HIRARC Training	147	131	89.1
10	2024	Annual MCU	147	140	95.2
11	2024	EAP Counseling (Online Psychological)	147	27	18.4
12	2024	Digital Ergonomic Self-Assessment	147	141	95.9

Source: Author’s analysis based on secondary data and KAI Group Annual Reports 2021–2024 (processed)

## 5. Incident Reporting System and OSH Supervision Mechanism for WFA

PT Reska Multi Usaha implements a digital-based reporting system for incidents and unsafe conditions that is integrated with the HSSE (Health, Safety, Security, and Environment) platform of the KAI Group. This system enables WFA employees to report any incidents, near misses, or potentially hazardous conditions in real time through smartphone applications or web portals that can be accessed from anywhere. Each report received is verified by OSH officers in the respective work unit and followed up within a maximum time frame of 1x24 hours for low-category incidents and 2 hours for moderate to high-category incidents.

The incident reporting mechanism for WFA employees refers to the accident classification regulated under Minister of Manpower Regulation Number 26 of 2015 concerning Procedures for the Implementation of Work Accident Insurance, Death Benefits, and Old Age Security Programs. In its implementation, PT Reska Multi Usaha establishes a specific protocol for WFA employees who experience occupational accidents, namely that employees are required to report incidents within 2x24 hours through the HSSE application, attach photos or documentation of the incident location, and process JKK claims through the BPJS Employment e-claim mechanism with assistance from the company's human resources department.

**Table 5. Recap of Incident Reports of WFA Employees of PT Reska Multi Usaha (2021–2024)**

No	Year	Type of Incident	Number of Cases	Followed Up	Resolved (%)
1	2021	Work Accident (Physical)	3	3	100
2	2021	Occupational Health Issues (Ergonomics)	7	7	100
3	2021	Near Miss / Unsafe Condition	4	4	100
4	2022	Work Accident (Physical)	2	2	100
5	2022	Occupational Health Issues (Ergonomics)	11	11	100
6	2022	Mental Health Issues (Burnout)	5	5	100
7	2022	Near Miss / Unsafe Condition	6	6	100
8	2023	Work Accident (Physical)	1	1	100

9	2023	Occupational Health Issues (Ergonomics)	9	9	100
10	2023	Mental Health Issues (Burnout)	8	8	100
11	2024	Work Accident (Physical)	1	1	100
12	2024	Occupational Health Issues (Ergonomics)	6	6	100
13	2024	Mental Health Issues (Burnout)	7	7	100
<b>Total</b>	<b>All Categories</b>	<b>70</b>	<b>70</b>	<b>100</b>	

Source: Author's analysis based on secondary data from HSSE Reports of KAI Group 2021–2024 (processed)

The trend of incident report data for WFA employees of PT Reska Multi Usaha during the period 2021–2024 shows several patterns:

- a. Cases of physical work accidents show a declining trend, from 3 cases in 2021 to 1 case in 2024, which can be associated with the increasing effectiveness of OSH education programs and independent ergonomic evaluations implemented by the company.
- b. Reports of occupational health issues related to ergonomics increased in 2022 before showing a declining trend, reflecting that employees' awareness of ergonomic risks has begun to improve along with the intensification of educational programs.
- c. Reports of mental health issues related to burnout and work stress show a trend that needs attention, increasing from 5 cases in 2022 to 8 cases in 2023 before slightly decreasing to 7 cases in 2024. This pattern indicates that psychosocial risks in the WFA work system remain a challenge requiring continuous attention.

## 6. Ergonomic Evaluation and Digital Security Program for WFA Employees

PT Reska Multi Usaha developed a digital-based independent ergonomic evaluation instrument that must be completed by all WFA employees every six months. This instrument consists of 28 question items covering assessments of: (1) the quality and position of the work chair; (2) the height and position of the work desk; (3) the position and distance of the monitor screen; (4) lighting conditions in the workspace; (5) ventilation quality and room temperature; (6) availability of adequate movement space;

(7) environmental noise levels; and (8) rest patterns and stretching during working hours. The evaluation results are automatically compiled by the system and compared with ergonomic standards stipulated in Minister of Manpower Regulation Number 5 of 2018.

Based on the results of the 2023 ergonomic evaluation, it was found that approximately 38.4% of WFA employees of PT Reska Multi Usaha reported non-compliance in monitor positioning, 31.2% reported work chairs without adequate lumbar

support, and 24.5% reported lighting conditions that did not meet the minimum standard of 300 lux for administrative work as required by Minister of Manpower Regulation Number 5 of 2018.

**Table 6. Results of Independent Ergonomic Evaluation of WFA Employees of PT Reska Multi Usaha (2023)**

No	Evaluated Ergonomic Aspect	Non-Compliant (Persons)	Percentage (%)	Improvement Recommendation
1	Monitor position and distance	56	38.4	Just monitor position
2	Chair quality (lumbar support)	46	31.2	Use lumbar support
3	Workspace lighting (< 300 lux)	36	24.5	Add work lighting
4	Work desk height	29	19.7	Adjust desk or use laptop stand
5	Ventilation and room temperature	24	16.3	Optimize air circulation
6	Limited movement space	19	12.9	Rearrange workspace layout
7	Excessive noise	17	11.6	Use noise-canceling headset
8	Irregular rest patterns	62	42.2	Apply Pomodoro technique

Source: Author's analysis based on secondary data from Ergonomic Evaluation of PT Reska Multi Usaha 2023 (processed)

## Discussion

### 1. Analysis of the Implementation of OSH Guarantees for WFA Employees at PT Reska Multi Usaha

The implementation of Occupational Safety and Health (OSH) guarantees by PT Reska Multi Usaha for employees who carry out the Work From Anywhere (WFA) system has fundamentally demonstrated systematic efforts guided by the national labor law framework. From a juridical perspective, the company's responsibility for employee OSH does not cease even when work is carried out outside the office environment. Government Regulation Number 50 of 2012 concerning the Implementation of the OSH Management System (SMK3) explicitly requires companies to implement comprehensive OSH management, including for employees assigned to non-centralized locations (Muliati, 2025). This provision emphasizes that OSH policy is not a location-specific instrument, but rather is inherent in the employment relationship itself.

If analyzed using the Edwards III policy implementation framework, the implementation of WFA OSH at PT Reska Multi Usaha can be evaluated through four dimensions:

- a. Communication Dimension. The company has developed a WFA OSH SOP distributed to all WFA employees and reinforced through orientation programs, mandatory webinars, and self-accessed e-learning modules. The achievement rate of educational

programs reaching 94–97% in 2023 indicates that the communication mechanism of OSH policies has been relatively effective. However, this effectiveness must be distinguished from the actual internalization of OSH values, considering that 42.2% of WFA employees still exhibit irregular rest patterns based on the 2023 ergonomic evaluation results.

- b. Resource Dimension. PT Reska Multi Usaha allocates resources in the form of OSH officers in each work unit responsible for coordinating OSH for WFA employees, digital platforms for incident reporting systems and ergonomic evaluations, and health program budgets covering MCU, EAP services, and ergonomic equipment subsidies. The availability of KAI Group's digital infrastructure serves as a key enabler for efficient implementation of technology-based OSH mechanisms for WFA employees.
- c. Disposition Dimension. The commitment of top management toward WFA OSH is reflected in the issuance of a specific WFA SOP in 2021, one year after the pandemic, and the consistent implementation of annual OSH programs with increasing achievement levels.
- d. Bureaucratic Structure Dimension. The implementation of WFA OSH is integrated into the HSSE organizational structure of the KAI Group with a clear tiered reporting mechanism, from the work unit level to the corporate level.

The implementation of WFA OSH at PT Reska Multi Usaha has fulfilled most of the requirements stipulated in Government Regulation No. 50 of 2012 and Minister of Manpower Regulation No. 5 of 2018. The participation of all WFA employees in BPJS Employment programs (JKK and JKM) ensures that the repressive dimension of OSH guarantees has been formally fulfilled. Meanwhile, the implementation of MCU programs, EAP services, ergonomic evaluations, and digital-based OSH education represents adaptive preventive efforts aligned with the characteristics of the WFA work system. This approach is consistent with the view of Zahida and Nugroho, who emphasize that OSH guarantees for WFA employees must balance preventive and compensatory aspects.

However, several aspects of implementation still need strengthening. The 2023 ergonomic evaluation results indicate that many non-compliant working conditions among WFA employees have not been fully resolved. Although the company has provided improvement recommendations, the absence of a verification mechanism ensuring that these recommendations are actually implemented by employees creates a gap in the WFA OSH supervision system. This reflects an inherent limitation of the self-regulation approach, which heavily relies on individual awareness and initiative in managing OSH risks within personal work environments.

## **2. Main Obstacles in the Implementation of OSH Guarantees for WFA Employees and Their Solutions**

The implementation of OSH guarantees for WFA employees at PT Reska Multi Usaha faces various structural, regulatory, and social challenges. These obstacles reflect broader issues in adapting conventional OSH systems to Work From Anywhere environments.

- a. Limited direct supervision of WFA working environments. Unlike conventional systems where inspections can be conducted physically, WFA places employees in diverse and decentralized locations. This creates uncertainty regarding the actual working conditions beyond self-reported data. From the Edwards III perspective, this limitation relates to resource constraints in supervision, making effectiveness dependent on individual awareness. Ergonomic evaluation data in 2023 showing 42.2% of employees having irregular rest patterns and 38.4% having improper monitor positions indicates a gap between standards and reality. The company addresses this through digital OSH monitoring dashboards and quarterly online evaluations.
- b. Regulatory gaps in WFA OSH in Indonesia. Existing OSH regulations (Law No. 1 of 1970 and Government Regulation No. 50 of 2012) are designed for conventional work systems. The absence of specific WFA OSH regulations creates ambiguity in:
  - (1) minimum workplace standards,
  - (2) compliance verification mechanisms
  - (3) division of responsibility, and
  - (4) legal definition of work accidents.
- c. Low awareness of ergonomic and psychosocial risks. Data from the National Productivity Institute (2023) shows 58.4% of remote workers experience musculoskeletal issues and 42.7% experience stress.

**Table 7. Matrix of Obstacles and Solutions**

No	Obstacle	Impact	Solution	Legal Basis
1	Limited supervision	Gap in OSH standards	Digital dashboard	GR 50/2012 Art.16
2	Regulatory gap	Norm ambiguity	Internal SOP	Circular 2023
3	Low awareness	High non-compliance (38.4%)	Training & reimbursement	Permenaker 5/2018
4	Psychosocial risks	Burnout increase (5 → 8)	EAP counseling	Permenaker 5/2018
5	Digital security risks	Data breach risk	VPN & training	Law 27/2022
6	Unclear accident definition	Claim difficulties	e-claim system	GR 44/2015

Source: Author's Analysis Based on Literature Review and Secondary Data, 2025

The implementation of WFA OSH at PT Reska Multi Usaha demonstrates adaptive efforts beyond minimum legal requirements. However, long-term effectiveness depends on national regulation development and increased OSH literacy. The decline in physical accidents from 3 (2021) to 1 (2024) aligns with increased OSH programs, indicating measurable impact. However, increasing burnout cases highlight ongoing psychosocial challenges.

## Conclusion

1. The implementation of OSH guarantees for WFA employees at PT Reska Multi Usaha has been carried out systematically based on national regulations (Law No. 1 of 1970, Law No. 13 of 2003, Government Regulation No. 50 of 2012, and Government Regulation No. 44 of 2015). It includes written policies, BPJS participation, digital health programs, ergonomic evaluations, and digital reporting systems.
  2. Main obstacles include:
    - a. Limited supervision of WFA environments;
    - b. Absence of specific WFA OSH regulations;
    - c. Low awareness of ergonomic and psychosocial risks.
- Solutions include digital systems, mandatory education, and internal policies.

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