

A JURIDICAL ANALYSIS OF STATE OFFICIALS' SALARY INCREASES IN THE PERSPECTIVE OF CRIMINAL LAW AND ANTI-CORRUPTION MEASURES.

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ABSTRACT:

As an extraordinary crime, corruption endangers the stability of legal order, diminishes the integrity of state officials, and weakens public trust in government. One preventive approach is salary increases. This approach is assumed to suppress the potential for corruption by providing remuneration for abuse of authority. However, the effectiveness of this policy needs to be critically examined through a juridical approach. The problem formulation in this study is the positive legal regulations related to the salary increase policy for state officials in the Indonesian legal system and the relevance of the salary increase policy from a criminal law perspective as an instrument for preventing corruption. A normative juridical methodology is used in this study, with emphasis on statutory and conceptual approaches. The legal sources consist of primary legal materials, such as Law Number 20 of 2023 concerning the State Civil Apparatus and Law Number 31 of 1999, in conjunction with Law Number 20 of 2001, addressing the Eradication of Corruption, and secondary legal materials in the form of legal literature, journals, and scholarly opinions. The study is designed to analyze, from a normative perspective, the legal underpinnings and practical effectiveness of salary increase policies in preventing corruption according to criminal law principles. The research results show that the policy of increasing civil servant salaries has strong legal legitimacy and can be part of a corruption prevention strategy. However, this policy must be accompanied by bureaucratic reform, strengthening the oversight system, and consistent law enforcement to achieve its preventive objectives.

Keywords: Corruption; Criminal Law; Salary Policy; State Officials; Legal Prevention.

INTRODUCTION

Corruption remains a major barrier to Indonesia's national development, having deeply infiltrated public institutions and the bureaucratic system. Its long-standing presence has contributed to inefficiency and a lack of transparency, ultimately eroding public confidence in government. Transparency International's 2024 Corruption Perceptions Index (CPI) identifies corruption as a persistent global challenge, even as some countries show signs of progress. According to the report, corruption severely obstructs climate-related initiatives, slowing down emission reduction strategies and delaying efforts to cope with the effects of global warming. The Corruption Perceptions Index (CPI) measures perceived public sector corruption across 180 countries and territories on a scale ranging from 0 (highly corrupt) to 100 (very clean). In 2024, Indonesia earned a score of 37, placing it 99th globally reflecting a still concerning level of corruption in the public sector (Transparency International, 2025).

Corruption constitutes an exceptional form of crime due to its extensive damage to public finances, its corrosive effect on the ethical standards of government officials, and its role in hindering sustainable national development. In Indonesia, corrupt practices have become deeply embedded across multiple branches of government, including the bureaucracy, legislative institutions, and the judicial sector. The government has adopted several strategies to

mitigate the prevalence of corruption, including enhancing the remuneration of public officials through salary adjustments and performance-based incentives (Afriana et al., 2020).

One non-repressive approach to preventing corruption that continues to receive attention in academic and policy discourse is the enhancement of civil servants' welfare. The concept relies on the belief that insufficient compensation can motivate public officials to obtain extra income through illicit activities, such as engaging in corruption (Van Rijckeghem & Weder, 2001). Therefore, increasing salaries is expected to reduce the economic motivation for corrupt behavior, while also enhancing officials' integrity and loyalty to the state.

From the standpoint of legal theory, this approach corresponds to the principle of preventive law enforcement, which emphasizes proactive measures to inhibit criminal acts before they materialize, rather than relying solely on punitive responses after the crime has occurred. This approach aligns with Satjipto Rahardjo's concept of progressive legal theory, which advocates that law must uphold human dignity, ensure substantive justice, and foster social welfare rather than being confined to rigid formalistic interpretations (Badaru, 2024).

The increase in civil servant salaries is thus seen as a preventive strategy, premised on the assumption that higher remuneration would reduce the inclination to commit corruption. This assumption corresponds with Becker's Economic Theory of Crime (1968), which posits that individuals will refrain from criminal acts if the expected gains are outweighed by the risks of punishment and the benefits of legal income. Based on this theory, adequate remuneration should reduce corrupt motivation. However, empirical evidence shows that higher salaries do not always correlate with lower corruption rates. Based on data collected by Indonesia Corruption Watch (ICW) and the Corruption Eradication Commission (KPK) from 2013 to 2023, corruption continues to be observed among government employees with considerable earnings, including staff in ministerial bodies and local authorities. Supporting research likewise demonstrates that the statistical relationship between salary increases and a decline in corrupt practices is both weak and lacking in significance (An & Kweon, 2017).

In practice, the increase in civil servant salaries in Indonesia has not been entirely effective in curbing corruption. For instance, strategic sectors such as taxation, customs, and the judiciary despite having received substantial performance allowances continue to face corruption cases involving their employees. This demonstrates that salary alone cannot serve as a standalone solution, but must be combined with a merit-based system, consistent law enforcement, and a strong culture of integrity (Prabowo & Cooper, 2016).

Other countries such as Singapore, South Korea, and Denmark offer valuable models. These countries have established clean and transparent bureaucracies supported by robust oversight mechanisms and meritocratic systems in civil service recruitment (Organisation Economic Co-operation and Development (OECD), 2011). They do not rely solely on high salaries, but also enforce institutional integrity, strict law enforcement, and a bureaucratic culture that is intolerant of misconduct (Rose-Ackerman & Palifka, 2016). In addition, evidence suggests that reforms in civil servant remuneration, when supported by robust law enforcement mechanisms and transparent human resource governance, can foster the development of a professional, accountable, and corruption-resistant bureaucracy (A. Khan et al., 2021).

Considering the aforementioned factors, a thorough exploration of the role that salary adjustments for public officials play in the broader framework of corruption prevention particularly within Indonesia's legal and policy landscape while also drawing comparative insights from countries that have demonstrated success in curbing corruption.

Research Methods

This research adopts a normative juridical approach, focusing on the examination of established legal norms as documented in written sources, and their application especially in the spheres of criminal justice and anti-corruption governance structures. Rather than testing empirical hypotheses, the study aims to evaluate the normative dimensions of salary adjustment policies for public officials, positioning such policies as potential instruments for corruption prevention. (Irwansyah, 2021).

Type of Research, A normative juridical method is adopted in this research, focusing on the analysis of statutory provisions, legal doctrines, theoretical frameworks, and fundamental legal principles that pertain to remuneration policies and the prevention of corruption.

Research Approach, The research adopts both normative statutory and conceptual methods. The statutory component concentrates on reviewing Indonesia's current regulations governing public officials' compensation and anti-corruption frameworks. Meanwhile, the conceptual approach explores the foundational principles of corruption prevention through the lens of criminal law theory (Peter Mahmud Marzuki, 2005).

Types and Sources of Legal References

This research utilizes three types of legal materials:

- a) Primary Legal Sources, which include:
 - Law Number 20 of 2023 on State Civil Apparatus;
 - Law Number 31 of 1999 as amended by Law Number 20 of 2001 on the Eradication of Corruption;
 - Government regulations concerning civil servant remuneration and the implementation of anti-corruption legislation.
- b) Secondary legal materials, consisting of:
 - Scientific literature, textbooks on administrative law and criminal law;
 - Academic journal articles indexed in SINTA and Scopus that discuss the relationship between public officials' welfare and corruption;
 - Doctrinal opinions from legal scholars.
- c) Tertiary legal sources, including legal dictionaries, law encyclopedias, and policy directives published by relevant state authorities (such as the Corruption Eradication Commission/KPK, the National Civil Service Agency/BKN, the Ministry of Administrative and Bureaucratic Reform/KemenPAN-RB, and the Supreme Court of Indonesia)

Legal Material Collection and Analysis Techniques

Legal materials were collected through library research by examining statutes, official documents, court decisions, and relevant academic publications¹. The analysis was conducted using a normative qualitative approach, which involves classifying, interpreting, and examining the content of legal norms to address the research questions and assess the relevance of such norms in preventing criminal acts of corruption.

Discussion

How is the policy of salary increases for state officials regulated under Indonesia's positive legal system, and how does it compare with similar frameworks in other countries?

a. Regulatory Policy in Indonesia's Positive Law Concerning Salary Increases for

¹ (Peter Mahmud Marzuki, 2005) *Ibid.*

State Officials

The policy of raising the remuneration of state officials constitutes a fundamental element of civil service management, designed to secure the welfare of civil servants (Aparatur Sipil Negara/ASN) and to foster integrity and professionalism within public administration. Within Indonesia's legal framework, this policy must align with constitutional mandates, relevant legislation, and principles of fiscal sustainability. Beyond recognizing the contributions of civil servants, the policy also plays a crucial strategic role in efforts to prevent corruption.

Constitutionally, Article 28D(2) of the 1945 Constitution of Indonesia ensures the right of every citizen to equitable recognition and proper compensation in the context of employment relations. This provision forms the legal foundation for the government to establish policies on civil servant compensation, including adjustments to salaries. Additionally, Article 23 of the Constitution mandates that all state expenditures be subject to lawful budgetary procedures and carried out with transparency and accountability. Consequently, any decision on increasing civil servant salaries must be aligned with the state's financial capabilities and adhere to principles of prudent fiscal management and good governance.

The regulation concerning salary increases for state apparatus within Indonesia's legal system is distributed across various legislative instruments, including:

- 1) Law Number 20 of 2023 concerning State Civil Apparatus (State Civil Apparatus Law) Article 21 paragraph (2) letter (a) and paragraph (3) letter (a) stipulate that the components of rewards and recognition for State Civil Apparatus employees consist of income in the form of salary or wages.
- 2) Law Number 17 of 2003 concerning State Finance
This legislation mandates that personnel costs, encompassing salaries and allowances, must be planned responsibly and integrated within the framework of national fiscal policy. Article 3 paragraph (1) of the State Finance Law requires that state financial administration be conducted in an orderly manner, consistent with legal norms, and guided by the principles of efficiency, economy, effectiveness, transparency, and accountability.
- 3) Government Regulation Number 5 of 2024 on the Nineteenth Revision of Government Regulation Number 7 of 1977 concerning Salary Structures for Civil Servants. This regulation serves as a technical instrument that explicitly stipulates the amount of basic salary for Civil Servants (PNS) and its periodic increases in accordance with rank and grade levels. Revisions to this regulation are generally made whenever the government decides to adjust the salaries of State Civil Apparatus.
- 4) Government Regulation Number 49 of 2018 concerning the administration of Government Employees with Work Agreements (PPPK) affirms the right of these employees to receive remuneration and allowances
- 5) The revision of civil servants' basic salaries is established under Presidential Regulation No. 10 of 2024, superseding Government Regulation No. 15 of 2019, which served as the eighteenth amendment to Government Regulation No. 7 of 1977 concerning civil servant pay structures. This revision is further formalized through Government Regulation No. 5 of 2024 as the nineteenth amendment to the initial salary framework..
- 6) Presidential Regulation Number 26 of 2007, which regulates structural position allowances.
- 7) Several other Presidential Regulations and other regulations governing functional position allowances, such as Presidential Regulation Number 97 of 2022 concerning

Functional Planner Position Allowances.

Indonesia's policy on salary adjustments for state officials is firmly anchored in the legal framework established by the 1945 Constitution, the State Civil Apparatus Law, the State Finance Law, and other implementing provisions. Fundamentally, this policy aims to guarantee the welfare of civil servants, promote integrity, and facilitate bureaucratic reform. However, its effective application necessitates a systematic approach grounded in meritocracy and integrated with comprehensive anti-corruption measures. Furthermore, adjustments in remuneration should be closely tied to performance assessments, fiscal transparency, and enhanced public accountability.

The salary increase policy is not solely oriented toward welfare but also serves a strategic function in corruption prevention. Based on the economic theory of crime, providing adequate salary increases can reduce the incentive for state apparatus to engage in corruption, as it raises the potential loss incurred if they are caught (Becker, 1974). According to Transparency International, countries with transparent and competitive remuneration systems for public officials tend to score higher on the Corruption Perceptions Index (CPI), indicating lower levels of corruption (Koeswayo et al., 2024). Jomo and Khan emphasize that a competitive salary system, when integrated with a performance appraisal framework, can enhance bureaucratic effectiveness and reduce corruption (M. Khan, 2000).

Although the legal framework is already in place, the implementation of the salary increase policy still faces several challenges, including:

- Remuneration disparities between government sectors, both among ministries/agencies and between central and regional administrations, which create social jealousy;
- Fiscal constraints, particularly in situations of budget deficits, which limit the fiscal space to uniformly increase civil servants' salaries;
- The imperfect implementation of the merit-based system in compensation leads to salary increases that are not consistently aligned with individual performance.
- The risk of politicizing the policy, in which salary increases are used as a populist tool ahead of elections without being accompanied by structural reforms.

b. Comparative Analysis in Selected Other Countries

The primary purpose of the policy to raise civil servants' (ASN) salaries is to enhance their welfare and promote integrity within public service. The underlying theoretical logic is that well-compensated employees will be less inclined to engage in corruption. However, empirical evidence in Indonesia indicates the opposite: despite salary increases for civil servants, corruption rates have shown an upward trend. This suggests that salary increases do not automatically lead to a decrease in corruption levels. A comparative analysis with other countries regarding the relationship between public officials' income levels and corruption rates is therefore necessary.

1) Singapore

Singapore is acknowledged as the least corrupt nation in Asia, with one significant contributing factor being the implementation of high remuneration for public officials. This model is implemented based on the principle that public officials should receive compensation comparable to that of the private sector to deter them from engaging in misconduct (Quah, 2017). In addition, Singapore enforces a strict meritocracy system and maintains an independent anti-corruption agency. Salary adjustments were implemented in parallel with the formation of the Corrupt Practices Investigation Bureau (CPIB), an independent institution focused on rigorous enforcement of anti-corruption measures and absolute intolerance toward ethical misconduct. The salary structure is reviewed and adjusted every few years to remain competitive with the

private sector, thereby preventing talent migration and reducing incentives for corruption(Larasati, 2020).

In 2024, Singapore achieved third place among the least corrupt nations globally, advancing two positions from the previous year, as indicated in the Corruption Perceptions Index published by Transparency International. Its score rose to 84 points, marking an increase of one point compared to both 2023 and 2022. Notably, Singapore reached the highest ranking in the Asia-Pacific region for the first time since 2010, overtaking New Zealand, which now holds fourth place worldwide. Additionally, according to the 2024 Political and Economic Risk Consultancy report covering 16 countries across Asia, the United States, and Australia, Singapore has maintained its top position in corruption perception rankings consistently for thirty years(cna.id, 2025). Furthermore, the 2024 edition of the Rule of Law Index released by the World Justice Project placed Singapore third worldwide and first in Asia for the category measuring absence of corruption (Botero et al., 2024).

a) Singapore's National Legal Framework

(1) Anti-Corruption Legislation

Singapore relies on two main statutes:

(a) Prevention of Corruption Act (PCA) 1960 – covering corruption offences in both the public and private sectors (§5 and §6), including bribery, undue influence, and falsification of documentation (§6(c)). Penalties include imprisonment of up to 5 years and a fine of up to S\$100,000 per charge, or up to 7 years if the offence involves a government contract. The Act also establishes a presumption of corruption (transferring the responsibility of proof to the accused party) and allows for penalty orders to confiscate illicit gains (§13 PCA).

(b) The Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (CDSA) serves as the statutory basis for confiscating assets acquired through acts of corruption.

(2) Independent Investigators and Law Enforcement

(a) The Corrupt Practices Investigation Bureau (CPIB) is an autonomous agency founded in 1952 to combat corruption. The CPIB Director reports directly to the Prime Minister and can report to the President if the Prime Minister refuses to approve an investigation. The bureau holds comprehensive investigative authority, including the power to conduct searches, confiscate assets, and summon witnesses.

(b) Upon completion of the investigation, cases are referred to the Attorney-General's Chambers (AGC), which proceeds with prosecution in court on behalf of the Public Prosecutor. Public trust in cases handled by the CPIB reached 99% in 2022 and 97% in 2024(Putri et al., 2024).

b) Prevention and Transparency Mechanisms

(1) Prevention through Administration and a Culture of Meritocracy
Since the era of Lee Kuan Yew, Singapore has implemented a culture of *zero tolerance*, where meritocracy, competence, and integrity serve as the core norms of public service. This principle is embodied in the ethos of the Public Officials' Code of Conduct and is reinforced through the routine internal audits carried out by the CPIB.

(2) Whistleblowing and Risk Audits. The CPIB not only conducts investigations but also reviews procedures in government agencies to identify potential weaknesses and strengthen internal controls. Anonymous public reporting is

supported and taken seriously by the CPIB, and such reports may serve as the basis for initiating investigations.

c) Law Enforcement and Sanctions

- Penalties for bribery offenses in both public and private sectors carry imprisonment terms ranging from 5 to 7 years and/or fines of up to S\$100,000, with *penalty orders* (equivalent to the bribe amount) imposed separately for each charge. These sanctions extend the default imprisonment term for those who fail to pay fines, as illustrated in the case of Clarence Chang Peng Hong, where the total *in-default* imprisonment could exceed 10 years, even though the maximum default term for a single penalty order is 30 months.
- The 2024–2025 case involving Minister S. Iswaran reinforced the principle of impartial law enforcement, demonstrating that legal actions are carried out without bias or favoritism. He pleaded guilty to receiving gifts valued at S\$403,000 and was sentenced to six to seven months’ imprisonment, in addition to being required to return the benefits obtained. This case serves as a clear indication that no office or position is immune from the reach of the law.

d) Results & Evaluation

- Public satisfaction with the government remains high: 97% rate the anti-corruption efforts as good or excellent, and 92% express zero tolerance toward corruption.
- On the global stage, Singapore is positioned third. According to the 2024 Corruption Perceptions Index (CPI), Singapore obtained a score of 84 out of 100, making it the least corrupt country in Asia. Moreover, Singapore consistently demonstrates outstanding performance in the World Justice Project’s Rule of Law Index and receives top evaluations in the Political and Economic Risk Consultancy (PERC) survey.

Table 1.1. Implementstion anti-corruption regulation in Singapore

Aspect	Explanation
Legislation	The legal framework for combating corruption in Singapore is primarily established through the Prevention of Corruption Act (PCA) and the Corruption, Drug Trafficking, and Other Serious Crimes (Confiscation of Benefits) Act (CDSA) offer an extensive legal framework that facilitates both the criminal prosecution of offenders and the confiscation of assets acquired through unlawful means.
Independent CPIB	The Corrupt Practices Investigation Bureau (CPIB) functions under the direct oversight of the Prime Minister’s Office, ensuring its autonomy and accountability in enforcing anti-corruption measures or the President and is granted comprehensive investigative powers.
Zero-Tolerance Culture	Meritocracy, combined with strict law enforcement, serves to strengthen institutional integrity.
Public Outreach and Engagement	Anonymous reports are accepted, and the CPIB conducts sustained public awareness campaigns.
Strict Enforcement of Major Cases	Notably, senior ministers have been prosecuted without any form of immunity.

Highly Positive Global Evaluation	Singapore consistently ranks among the top five globally and maintains a dominant position in the Asia-Pacific region.
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Singapore's national legal system has proven highly effective in combating corruption due to a combination of:

- A robust legal framework, centered on the Prevention of Corruption Act (PCA) and the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (CDSA), serves as the foundation for Singapore's anti-corruption regime, both backed by stringent penalties;
- An autonomous investigative body, the Corrupt Practices Investigation Bureau (CPIB), functioning with full independence and integrity;
- The adoption of merit-based systems alongside thorough internal audit mechanisms; and
- consistent public communication and strong societal pressure to uphold integrity. Incidents such as the prosecution of senior ministers, coupled with high public trust levels, reinforce the credibility of Singapore's legal architecture as a system that imposes high risks and low rewards on those who engage in corrupt practices.

2) South Korea

South Korea has adopted a comprehensive bureaucratic integrity strategy, encompassing salary reforms, a transparent selection system for public officials, and the strengthening of oversight institutions. Kim and Lee note that although South Korea does not provide salaries as high as Singapore, its strong oversight system and entrenched anti-corruption culture make corruption prevention efforts more effective (Ayem & Pratiwi, 2024). While salaries are relatively high, the primary instrument is the restriction of gratuities through the *Kim Young-ran Act*, which limits gifts to a maximum of KRW 30,000 for meals and KRW 50,000 for tangible items. The impact of this policy has been particularly significant in the education sector and local government (Li, 2023).

a) National Legal Framework

(1) Anti-Corruption and Bribery Laws

- The Anti-Corruption and Bribery Prohibition Act, commonly known as the "Kim Young-ran Act" which has been in effect since 2016, regulates the maximum value of gifts that may be given to public officials, teachers, journalists, and employees of state-owned enterprises. For example, gifts are limited to a maximum of KRW 30,000 for meals, KRW 50,000 for goods, and KRW 100,000 for cash (§5 6 PCA).
- The Korean Penal Code also contains provisions on bribery and abuse of office (Article 129 and others). In addition, the *Specific Crime Aggravated Punishment Act* (ISGA) imposes harsher penalties for large-scale corruption cases involving amounts greater than KRW 30 million (Hock et al., 2025).

(2) Independent Oversight and Law Enforcement Institutions

- The Anti-Corruption and Civil Rights Commission (ACRC), founded in 2008, functions as a unified institution that integrates the roles of an Ombudsman, administrative grievance handling, and corruption prevention. The ACRC handles public complaints, protects whistleblowers, and formulates national anti-corruption policies;
- The Corruption Investigation Office for High-Ranking Officials (CIO),

- created in 2021, is responsible for probing corruption and abuse of power allegations involving top officials such as the President, members of the legislature, judges, prosecutors, and their immediate family members;
- The Board of Audit and Inspection (BAI), serving as the highest audit authority, supervises the country's financial operations and assesses the effectiveness of internal control mechanisms within government institutions.
- b) Mechanisms for Prevention and Transparency
- Korea conducts internal audits in nearly 98% of central budgetary organizations, and almost 98% of audit recommendations are implemented—a remarkably high implementation rate compared to the OECD average (approximately 33%) (Transparency International. loc.cit..
 - Whistleblower Protection and Reporting Digitalization;
 - The ACRC manages a public reporting system, including whistleblowing, with incentives reaching billions of KRW if the report leads to the recovery of public funds. Legal protections against retaliation have been significantly strengthened since 2019.
 - The ACRC's digital reporting platform has achieved the highest global scores in online reporting, public participation, and interaction with government administration, thereby promoting transparency and public accountability.
- c) Law Enforcement & Sanctions
- In prosecutorial practice, the majority of corruption cases are processed under the Criminal Act (59.1%), followed by the Improper Solicitation and Graft Act (ISGA) (24.5%), and the Gift Act since 2016 (10.1%) (Adiguna, 2021).
 - The average sentence is approximately 38 months in prison, which is higher compared to the United Kingdom (25 months) or Norway (21.5 months). The average fine is around USD 278,000, indicating relatively severe sanctions for white-collar crimes in South Korea (Buronov Shakhboz Ruzikul Ugli, 2025).
- d) Results and Evaluation
- The OECD notes that Korea has been relatively successful in establishing effective anti-corruption institutions, although there is still a need to strengthen the handling of conflicts of interest and public lobbying regulations (OECD, 2018);
 - Trace International ranks Korea as a low-bribery-risk country (18th globally, second in Asia). This reflects the presence of strong rule of law, a robust institutional framework, and an ethical culture grounded in high integrity;
 - Corruption within the police force remains a challenge; the hierarchical internal organizational culture and weak internal protections make it difficult to thoroughly investigate internal police cases;
 - The implementation of conflict-of-interest regulations remains weak: although regulations were introduced as part of the 2022 reforms, there is still no centralized system to monitor declarations, resulting in zero practical implementation (0% enforcement);
 - Technical challenges arise in prosecuting high-ranking officials: the case involving President Yoon Suk Yeol illustrates the legal and political limitations that can hinder independent investigations by the CIO.

Table 1.2. Implementstion anti-corruption regulation in South Korea

Aspect	Explanation
Legal Framework	Comprehensive: Special laws, Criminal Code, ISGA, Gift Act
Independent Institutions	ACRC, CIO, and BAI provide a distribution of preventive and enforcement functions
Internal Audit and Transparency	Nearly 98% of audits implemented and recommended
Whistleblowers & Public Participation	Strong incentive systems, effective digital platforms.
Enforcement & Sanctions	High: imprisonment of approximately 38 months, substantial fines
Highly Positive Glob Global Achievements & Reputation	CPI improved, low bribery risk status in Asia.
Internal Challenges	Police, conflict of interest, enforcement against high-ranking officials

Although Korea has made significant progress particularly in institutional reforms and public perception there remains a need to strengthen conflict-of-interest integration, enhance internal investigations into police corruption, and ensure effective enforcement against high-ranking officials.

3) Denmark

Denmark consistently secures the top position as the least corrupt country worldwide, according to the Corruption Perceptions Index (CPI). In the 2024 CPI assessment, covering the period from May 1, 2023, to April 30, 2024, Denmark achieved an impressive score of 90 out of 100, ranking first among 180 nations. Additionally, the World Bank's 2023 Control of Corruption metric rated Denmark at +2.38 on a scale from -2.5 (weak control) to +2.5 (strong control), highlighting the country's exceptional governance practices².

A study conducted by the University of Copenhagen revealed that when students were presented with job options in the public versus private sector under varying salary scenarios, the majority chose public sector positions (even with lower pay). Those who opted for the public sector demonstrated lower levels of cheating compared to those who chose the private sector when private sector salaries were 5,000 Dkr higher (Olsen et al., 2019).

This finding suggests that public sector salaries in Denmark, although slightly lower than those in the private sector—tend to attract individuals with high integrity, thereby reducing the risk of corruption.

Salary increases for public officials in Denmark are not necessarily a direct driver of honesty but rather:

- Ensuring relatively fair salaries (not significantly below the private sector) helps filter individuals who are honest and possess high integrity.
- When combined with effective audit oversight, fair pay strengthens the positive impact of salary levels on reducing corruption.

² Transparency International. *loc.cit.*

Therefore, the evident relationship indicates that providing sufficient and equitable remuneration although not necessarily surpassing private sector pay, combined with effective supervisory institutions results in remarkably low public sector corruption levels, as demonstrated by Denmark's high CPI rating and strong Control of Corruption score.

a) Denmark's National Legal Framework

(1) Anti-Corruption Law

- The *Criminal Code (Straffeloven, Consolidated Act No. 1145 of 5 November 2024)* criminalizes active bribery (Section 122) and passive bribery (Section 144) of public officials, as well as bribery in the private sector (Section 299(2)), fraud, and abuse of office (Sections 278–280);
- Penalties may include imprisonment for up to six years or fines, confiscation of illicit gains, and disqualification from public tenders;
- In addition, regulations such as the *Bookkeeping Act, Financial Statements Act, Companies Act, and Anti-Money Laundering Act* require corporate transparency obligations and anti-corruption programs, which are based on the aforementioned criminal provisions.

(2) Implementation of the OECD Anti-Bribery Convention

Denmark has ratified the OECD Convention on Combating Bribery of Foreign Public Officials and undergoes ongoing peer-review evaluations. The Phase 4 Report (2023) identified ongoing challenges in the investigation and prosecution of foreign bribery offenses. Key recommendations from the report emphasize enhancing law enforcement capabilities, refining enforcement approaches, and ensuring that the legal framework is consistent with accounting and auditing standards (OECD Anti-Bribery Convention: Phase 4 Monitoring Guide, 2023).

(3) Law Enforcement and Oversight Institutions

- The State Prosecutor for Serious Economic and International Crime serves as a specialized branch of the prosecution authority, responsible for handling corruption cases at both national and international scales;
- The National Special Crime Unit (NSK), established in 2022, manages high-profile economic crimes, money laundering, and cybercrime, including corruption and systemic oligarchy;
- The Parliamentary Ombudsman, independent of the Folketing, is authorized to oversee public administration and provide recommendations regarding maladministration or legal violations by public officials — although it cannot issue direct orders, its recommendations are generally taken seriously by the government due to political and reputational pressure.

b) Prevention and Transparency Mechanisms

(1) Audit and Risk Management

- Denmark does not have a comprehensive national anti-corruption strategy—only *Executive Order No. 116 (2018)*, which establishes internal integrity risk mitigation and management controls.
- According to OECD benchmarks (*Anti-Corruption and Integrity Outlook 2024*), the country meets only 7% of the quality standards for strategic frameworks, and just 20% for risk regulation and internal audits—while in practice, implementation accounts for only 2% of OECD standards (OECD, 2024).

(2) Transparency, Lobbying & Conflict of Interest

- (a) **Culture of Information Openness**
Denmark has a highly transparent governance system where public access to government information is guaranteed by law. The *Access to Public Administration Files Act* ensures that citizens can easily and promptly obtain information on public administrative activities;
 - (b) **Open Budget and Financial System**
All state revenues and expenditures are independently audited and published. National financial reports, public contracts, and fiscal policies are available online, minimizing opportunities for manipulation and misappropriation of public funds.
 - (c) **Asset and Income Disclosure**
High-ranking officials must routinely disclose their assets and income with transparency, and these declarations are made available to the public. This supports oversight and prevents corrupt practices.
 - (d) **Lobbying Regulations**
Although lobbying activities are not entirely prohibited, Denmark regulates lobbying through ethical and transparency principles. There is no formal reporting system for lobbying interactions with interested parties, but strong social and ethical sanctions apply to lobbyists and public officials who engage in violations.
 - (e) **Code of Ethics**
Public officials and politicians are subject to strict codes of ethics, including prohibitions on accepting gifts, sponsorships, or personal benefits from interested parties.
 - (f) **Early Prevention Measures**
Denmark has a proactive system for detecting and preventing conflicts of interest, governed by various internal policies and regulations within ministries and state institutions.
 - (g) **Position Rotation and Relationship Transparency**
To prevent conflicts of interest, there are policies for regular job rotation within government agencies. Additionally, officials with personal or economic ties to certain parties must recuse themselves from relevant decision-making processes.
 - (h) **Strong Oversight Bodies**
Institutions such as the *Auditor General*, *Ombudsman*, and *Danish Business Authority* play key roles in monitoring ethical breaches and conflicts of interest within the bureaucracy and the private sector.
 - (i) **Key Factors Behind Denmark's Anti-Corruption Success**
Denmark's success as the world's least corrupt country is driven by a combination of factors:
 - High public trust in institutions;
 - A strong legal and ethical culture;
 - Broad public participation in government oversight;
 - Integrity of public officials maintained through strict regulations and independent oversight.
- (3) **Whistleblower Protection**
The *Whistleblower Act (Act No. 1436, 2021)* incorporates the EU Whistleblower Directive (*EU 2019/1937*), requiring companies with more

than 50 employees to establish anonymous reporting systems and provide protection for individuals reporting suspected corruption or other legal violations. However, there is no general obligation for private citizens to report wrongdoing, and the law does not extend fully to the public sector.

(4) Law Enforcement & Sanctions Denmark has ratified:

- United Nations Convention against Corruption (UNCAC)
- Council of Europe Criminal Law Convention on Corruption
- OECD Anti-Bribery Convention

Additionally, as an EU member state, Denmark implements EU anti-corruption directives and protocols into its national law. In 2013, Denmark increased maximum penalties:

- Public sector bribery: from a maximum of 3 years to up to 6 years' imprisonment;
- Private sector bribery and bribery of arbitrators: from 1.5 years to up to 4 years' imprisonment.

Corruption and bribery are regulated under the Danish Criminal Code (Straffeloven), amended by Act No. 1156 (2018) and Act No. 1650 (2020) under the latest consolidated provisions:

- Section 122: Active bribery, which involves giving, offering, or promising an improper advantage to a public official;
- Section 144: Passive bribery, referring to a public official receiving, soliciting, or accepting the promise of an undue advantage;
- Section 299(2): Bribery within the private sector, covering actions by trustees and conflicts of interest internally;
- Section 304a: Specific provisions regarding bribery of arbitrators;
- Sections 23 and 24: Criminal liability for complicity and attempted bribery/corruption;
- Sections 81 and 82: Provide the legal basis for courts to consider:
 - Aggravating factors: Abuse of public office, collusion among offenders, high value of bribes, repeat offenses, etc.;
 - Mitigating factors: Admission of guilt, restitution of damages, cooperation with investigation, and the defendant's vulnerable circumstances.

Table 1.3. Type of Criminal Offense (Corruption) in Denmark

Type of Criminal Offense	Maximum Penalty	Fines / Confiscation
Public Corruption (Articles 122/144)	Imprisonment up to 6 years	Fine / asset confiscation
Private Corruption (Articles 299(2)/304a)	Imprisonment up to 4 years	Fine / confiscation
Embezzlement, Fraud, Breach of Trust (Public)	Varies, up to approximately 6 years	Fine / seizure
Money Laundering (ML)	Up to 6 years	Fine / seizure
Corporate Entities (Legal Persons)	Unlimited fine	Confiscation / tender debarment

c) Evaluation & Outcomes

- (1) Denmark consistently ranks first globally in the Corruption Perceptions Index (2024, score 90/100), indicating an extremely low level of perceived public corruption;
- (2) The OECD Phase 4 Report recommends that Denmark enhance its handling of foreign bribery cases, clarify the framework for non-prosecution resolutions, and strengthen auditing and transparency in the top executive sector, as well as implement measures to address clean lobbying and revolving door practices.

Table 1.4. Implementation Anti-Corruption Regulation in Denmark

Aspect	Explanation
Legal Framework	Comprehensive: covers bribery, fraud, AML, and financial reporting.
Enforcement Institutions	Special Prosecution Unit (SØIK), Criminology Unit (NSK), independent Ombudsman.
Internal Audit & Control	Limited regulation, weak implementation ($\leq 20\%$).
Transparency & Conflict of Interest	Basic regulations exist; verification and enforcement need strengthening.
Whistleblower Protection	Present in large private sector entities; not widely regulated in the public sector.
Enforcement & Sanctions	Strict laws; compliance and cooperation can mitigate penalties.
International Evaluation	OECD/GRECO highlight significant strategic and practical shortcomings.

Empirically, the highest global CPI score reflects the positive outcomes of Denmark’s legal framework and national institutions, which have a tangible impact on controlling corruption

Table 1.5. Comparison Of Forms Of Corruption Eradication In Other Countries

Country	Estimated Annual Salary of State Officials	Salary-to-Average Citizen Income Ratio	CPI 2024	CPI Rank 2024	Anti-Corruption Policies	Correlation Between Salary and Corruption Prevention
Singapore	Prime Minister's Salary: Approximately SGD 2.2 million per year (around IDR 26 billion)	Approximately 20 times higher	84	3	High salary, strict integrity standards, and an independent anti-corruption agency (CPIB)	Very strong – high salaries serve as both strong incentives and disincentives against corruption.

Denmark	Prime Minister's Salary: Approximately DKK 1.5 million per year (around IDR 3.5 billion)	Approximately 4–5 times higher	90	1	Transparency, clean political parties, and a low-corruption culture	Strong – reasonably high salary combined with comprehensive transparency
South Korea	Prime Minister's Salary: Approximately KRW 220 million per year (around IDR 2.7 billion)	Approximately 4 times higher	63	23	Merit-based system, e-government implementation, and strict penalties for corruption	Moderate to strong – stable salary combined with strict law enforcement
Indonesia	President's Salary: Approximately IDR 62 million per month (including base salary and allowances)	Approximately 4–5 times higher	34	115	Corruption Eradication Commission (KPK), asset disclosure (LHKPN), but weak enforcement and regulatory loopholes	Weak – relatively low salary compared to responsibilities, and a vulnerable system

Correlation Analysis:

1. Singapore:

One of the nations that offers some of the highest salaries to public officials globally.

Adopts a pragmatic approach: high salaries to reduce incentives for corruption, accompanied by severe penalties and strict oversight. A very high CPI score indicates the effectiveness of this approach.
2. Denmark:

Although salaries are not as high as Singapore's, the system is based on integrity and absolute transparency. Low social inequality further reduces pressure to engage in corruption. Adequate and stable salaries reinforce public trust.
3. South Korea:

Salaries are relatively high compared to the average population. Law enforcement is very strong and supported by digitalization systems (e-

government). Reforms and major cases (such as presidential impeachment) create a strong deterrent effect.

4. Indonesia:

Public officials' salaries are relatively low compared to the complexity of responsibilities and cost of living. Corruption occurs mainly due to a combination of low incentives, weak controls, and a permissive culture. Although institutions like the KPK and LHKPN exist, their effectiveness remains limited by political interference and lax regulations.

The following infographic presents the correlation between the salary levels of state officials, the ratio of national spending on corruption prevention, and the Corruption Perceptions Index (CPI) in 2024 across four countries: Singapore, Denmark, South Korea, and Indonesia. The data indicates that countries with higher salaries for public officials and greater budget allocations for corruption prevention tend to have better CPI scores. Countries such as Singapore and Denmark demonstrate a positive correlation between high public official compensation, significant government spending on oversight and law enforcement, and high CPI scores. Although Indonesia has established bodies such as the Corruption Eradication Commission (KPK) and an asset disclosure framework (LHKPN), the country continues to face challenges in managing its anti-corruption budget effectively.

1. The Relevance Of The Salary Increase Policy From The Perspective Of Criminal Law As An Instrument For Preventing Corruption Crimes

Salary increases for state apparatus are often associated with the economic theory concept of incentives. According to the classical economic model, individual behavior is influenced by the costs and benefits of an action. Therefore, if the benefits of committing corruption outweigh the risks, individuals tend to engage in such behavior. In this context, raising the salaries of state apparatus aims to increase the opportunity cost of engaging in corruption (Firmansyah et al., 2012).

This model is supported by the "shirking" theory developed by Shapiro and Stiglitz, which states that workers will avoid deviant behavior if they feel that losing their job means losing a reasonable compensation (Eisenbarth & Chen, 2022). Hence, higher salaries can act as a disincentive to corrupt behavior (Van Rijckeghem & Weder, 2001).

However, other studies reveal that increasing remuneration in law enforcement agencies has not shown a direct correlation with a decrease in corruption cases (Maura Viranti et al., 2025). This situation is further highlighted by multiple corruption cases involving civil servants working in institutions or ministries officially designated as Corruption-Free Zones (Wilayah Bebas dari Korupsi, WBK). Despite these designations, some employees have been implicated in corruption and identified as suspects by the Corruption Eradication Commission (KPK) or other law enforcement agencies.

This indicates that even though a performance allowance system has been implemented as part of bureaucratic reform, corruption cases still occur in agencies that have received welfare improvements. One weakness of this approach is the absence of integration between the salary system, performance appraisal, and internal supervision. Salary increases must be linked to merit systems and accountability so that officials with poor performance or violations can be given appropriate sanctions. High salaries can become a budget burden that is disproportionate to the quality of public services delivered.

From a legal standpoint, there is currently no specific regulation that directly connects welfare improvement with corruption prevention. Although Law No. 20 of 2023 regarding Civil Apparatus ensures that civil servants receive fair compensation, it fails to explicitly

link remuneration to the objective of corruption prevention. Therefore, more systematic legal reforms are needed to integrate aspects of welfare, ethics, law enforcement, and strict sanctions.

Theoretically, providing high salaries is believed to increase the loyalty and integrity of state apparatus and reduce the desire to seek illegal income (Van Rijckeghem & Weder, 2001). However, in Indonesia, this theory has not been consistently proven in practice. Other research found that although civil servant salaries have increased since 2010 along with bureaucratic reform and the implementation of performance allowances, the number of corruption cases involving civil servants remains high and shows no significant downward trend (Pane & Haryanto, 2023).

Satisfaction with salary is not the sole determining factor of civil servants' integrity. Organizational culture and leadership exemplars have a greater influence on civil servants' perception of corruption. This indicates that corruption prevention is multidimensional and cannot be simplified by financial approaches alone.

Data from the Indonesian Corruption Watch (ICW) records that many perpetrators of corruption come from bureaucrats with high incomes, such as heads of departments, regional officials, and ministry employees (Anandya & Ramadhana, 2024). This indicates that high salaries do not necessarily act as a disincentive to corrupt behavior. In fact, in some cases, high salaries become a justification for a lavish lifestyle that encourages deviant behavior. Strategies aimed at preventing corruption through salary enhancements will only yield effective results when accompanied by thorough institutional reforms. These reforms should encompass meritocratic recruitment processes, robust internal oversight, stringent enforcement of sanctions, and the cultivation of a resilient anti-corruption ethos within the bureaucratic framework (Muladi & Prijatno, 2012).

Modern criminal law is not only oriented toward retribution but also toward prevention and social restoration. In the context of preventive measures, raising the salaries of state officials constitutes a non-punitive strategy designed to mitigate the underlying causes of criminal behavior. Articles 3 and 5 of Law No. 19 of 2019, as the Second Amendment to Law No. 30 of 2002 on the Corruption Eradication Commission, articulate this policy. The enhancement of state personnel's welfare serves as a social safeguard to reduce the likelihood of engaging in corruption. This aligns with the integrated criminal policy approach that combines penal and non-penal means in crime control. Thus, criminal law does not stand alone but synergizes with administrative and fiscal policies.

Corruption is a complex and pervasive offense that affects multiple dimensions. Beyond causing significant financial losses to the state, it undermines moral values, social justice, and public confidence in legal governance. In Indonesia, corruption is governed by Law No. 31 of 1999, amended by Law No. 20 of 2001 concerning the Eradication of Corruption Crimes. Traditionally, criminal law functions as the *ultimum remedium*, or last resort, in law enforcement. However, in the fight against corruption, there has been a notable shift, with criminal law increasingly serving as the *primum remedium*, or primary means of intervention.

In theory, the concept of criminal law as the *ultimum remedium* implies that criminal penalties should be applied only after all other non-punitive measures have proven unsuccessful. This principle stems from the repressive nature of criminal law and its inherent state violence against individuals (Moeljatno, 2008). Therefore, its use must be limited, proportional, and subsidiary. However, in the context of corruption, the extraordinary nature of this crime encourages the intensive use of criminal law.

According to the principles of utilitarianism in the realm of criminal law, one of the goals of punishment is to prevent crime by instilling fear (deterrence). Deterrent effects are

divided into two types:

1. General deterrence: Deterring the public from imitating corrupt behavior.
2. Specific deterrence: Preventing the same offender from repeating the act.

Nevertheless, the effectiveness of deterrence in Indonesia's anti-corruption efforts remains uncertain, considering the significant number of repeat offenders and the perceived leniency in judicial rulings (Behuku et al., 2025). This indicates that punishment has not been optimal in producing deterrent effects, both specific and general.

Although the policy of increasing state apparatus salaries has a strong logical and theoretical basis, its effectiveness heavily depends on integration with robust oversight and accountability systems. In practice, corruption cases committed by officials with high salaries are still found, indicating that salary increases are not the sole solution. Without integrity development, consistent law enforcement, and a clean organizational culture, this policy will only add to the budget burden without significantly reducing corruption levels (International Monetary Fund, 2002).

For example, cases such as Gayus Tambunan, Rafael Alun Trisambodo, Syahrul Yasin Limpo, Johnny G. Plate, and many other major corruption cases involving top state officials indicate that in addition to economic incentives, there is a need for heavy criminal sanctions, effective internal supervision, and public transparency as preventive measures (Atmoko & Syauket, 2022).

Several strategic approaches need to be strengthened to optimize criminal law's function as the *ultimum remedium* in corruption eradication:

1. Proportional and Firm Punishments
Sanctions for corruption should be enforced comprehensively, encompassing supplementary measures like asset seizure, loss of political rights, and compensation to the state, as regulated by Article 18 of the Corruption Eradication Law. Furthermore, minimum penalty thresholds that are currently too lenient ought to be revised to strengthen deterrent effects.
2. Application of the Principles of Legal Certainty and Justice
 - a. Criminal law should not solely concentrate on imposing penalties but also prioritize the assured recovery of state losses by utilizing civil and administrative mechanisms;
 - b. The application of restorative justice in certain contexts (e.g., minor losses and cooperative offenders) can help position criminal law appropriately as the last resort.
3. Enhancing Law Enforcement Capacity
 - a. Law enforcement agencies (KPK, Prosecutor's Office, Police) must maintain high integrity and avoid conflicts of interest;
 - b. E-government systems and digitalization of public transactions can reduce opportunities for corruption and strengthen criminal evidence.
4. Publication and Transparency of Verdicts
Publishing firm corruption verdicts will create general deterrence effects and raise legal awareness in society.

Table 2.1. Factors Hindering the Effectiveness of Salary as a Corruption Prevention Tool

Component	Explanation
Corrupt Culture	A work environment where corrupt practices are normalized or tolerated, making ethical behavior difficult to uphold despite high salaries.
Weak Law Enforcement	Inconsistent or lenient punishment for corruption reduces the deterrent effect of both legal sanctions and economic incentives like salary.
Lack of Oversight	Inadequate internal and external monitoring systems allow corrupt behavior to go unnoticed, even among well-paid officials.
Weak Merit-Based System	Promotions and rewards are not based on performance or integrity, reducing the motivation to remain honest and undermining trust in the system

Conclusion

Raising the salaries of state officials is relevant for corruption prevention, especially as an economic incentive designed to decrease individuals' motivation to engage in corrupt behavior. However, the effectiveness of this policy largely depends on its integration with a merit-based system, strong internal oversight, and firm law enforcement. The higher and more adequate the salaries of public officials, the stronger the deterrence against corruption, provided it is supported by a transparent and accountable legal system.

High salaries are not the only factor, but they serve as a psychological barrier and legal incentive to prevent the abuse of power. Nations such as Singapore and Denmark illustrate that pairing fair compensation with strong systemic integrity leads to transparent and efficient governance. These countries also show that fair salary policies must be accompanied by transparent recruitment and promotion systems, independent oversight institutions, and a bureaucratic culture that upholds integrity. Therefore, the Indonesian government must undertake comprehensive legal and policy reforms, including revising regulations related to the civil service (ASN), to ensure that salary increase policies are not merely symbolic, but genuinely contribute to building a clean, professional, and integrity-driven bureaucracy.

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