**ABSTRAK**

This study discusses the Relationship Between Perception Participants BPJS on Health Insurance With a Sense of Safety Employees at PT. Pindad (Persero) Division of Accounting anf Finance at General Jalan Gatot Subroto No. 517 Bandung. The purpose of this study was to :

1. To Describe and Analyze Perceptions Participants BPJS about Health Insurance in PT. Pindad (Persero) Division of Accounting and Finance at General jalan Gatot Subroto No. 517 Bandung.
2. To Describe and Analyze a Sense Of Safety Employees at PT. Pindad (Persero) Division of Accounting and Finance at General Jalan Gatot Subroto No. 517 Bandung.
3. To Describe and Analyze the Relationship Between Perception Participants BPJS on Health Insurance With a Sense of Safety Employees at PT. Pindad (Persero) Division of Accounting and Finance at General Jalan Gatot Subroto No. 517 Bandung.

The hypothesis is “Relationship Between Perception Participants are BPJS on Health Insurance With a Sense of Safety Employees at PT. Pindad (Persero) Division of Accounting and Finance at General Jalan Gatot Subroto No. 517 Bandung”. The method used is descriptive analysis is a way of describing or depicting events of the facts of the symptoms when the research was conducted with efforts to gather actual data are then analyzed to conclude, that can be arranged into scientific work. Data collection techniques used in this study is the non-participation observation, questionnaire and documentation.

The population in this study were employees of PT. Pindad (Persero) Division of Accounting and Finance of 60 people. Based on the characteristics of the respondents are relatively similar and the members of the population join in a same division, then taken 50% of the population in order to obtain the 30 people as respondents. The technique of taking the sample using random sampling, which means sampling is done randomly so that it can be done by lottery or random number table. Scale is a scale of measurement used ordial and for hypothesis testing using Rank Spearman (rs).

Based on the results obtained through hypothesis testing both main hypotheses and sub-sub hypotheses, from these tests showed an association between participants perceptions about health insurance BPJS with sense of safety employees at PT. Pindad (Persero) Division of Accounting and Finance at General Jalan Gatot Subroto No. 517 Bandung.