



# Evaluation of employee salary systems through the lens of sharia economic law

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## ABSTRACT

**Background:** Salary/Wages are payments for services performed by employees within a month. The payroll department plays a crucial role in ensuring company sustainability and preventing payroll fraud. While some employees work solely for financial compensation, others view salary as one of many benefits gained from employment. This study examines the effectiveness of the payroll system at Solah Tampah Hills villa. **Method:** This study uses a qualitative approach with observation, interviews, and documentation for data collection. The inductive method is applied to analyze empirical field data, which is then interpreted to draw conclusions. Through descriptive analysis and case studies, this research assesses the effectiveness of the payroll system at Solah Tampah Hills villa. **Findings:** The results of the study indicate that the payroll system at the Solah Tampah Hills villa has been implemented well and is carried out by following the Company Standard Operating Procedures that have been determined by the company. This means that the employee payroll system at the Solah Tampah Hills villa has been running effectively. **Conclusion:** The study concludes that the payroll system at Solah Tampah Hills villa is effective, as it follows the company's Standard Operating Procedures (SOP). Proper implementation ensures smooth salary distribution and minimizes payroll fraud, contributing to overall business sustainability. **Novelty/Originality of this Study:** This study provides an in-depth qualitative analysis of the effectiveness of the payroll system at the Solah Tampah Hills villa, highlighting its adherence to SOPs. The research offers a unique perspective on payroll system implementation within the hospitality sector, contributing to the understanding of payroll management effectiveness in business operations.

**KEYWORDS:** salary; employee; economic law.

## 1. Introduction

A company running its business cannot be separated from human resources, such as employees (Cardon & Stevens, 2004). Human resources are a significant factor in achieving company goals because they can determine a company's success (Belout & Gauvreau, 2004). Therefore, a good company will never ignore its human resource numbers because it will develop to go international with the SKILL of quality human resources. Human resources are the most critical asset in running a company's leadership, so companies or organizations must develop their human resources (Hitt & Duane, 2002). Quality human resources will contribute to the high performance of the company (Pelealu, 2022). Awards for employee performance are given through salary. Salary is an award for each employee based on their performance in the company (Kafabih & Budiyanto, 2020).

In Big Dictionary of Indonesian Language, salary is a reward workers receive in the form of money based on a specific time. Each company has a different system for providing

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salaries. The salary each employee receives varies according to their level of education, position or JOB/position.

Living in the world by helping each other is an obligation for humans as social beings. Every company/business entity (agency) always needs human labour, as Allah SWT says in QS Al-Maidah verse 2:

إِنَّ اللَّهَ شَدِيدُ الْعِقَابِ وَأَتَّقُوا اللَّهَ وَتَعَاوُنُوا عَلَى الْبِرِّ وَالتَّقْوَىٰ وَلَا تَعَاوُنُوا عَلَى الْإِثْمِ وَالْعُدْوَانِ

*"And help each other in doing good and piety, and do not help each other commit sins and enmity, and fear Allah. Indeed, Allah is severe in punishment." (QS. Al-Maidah: 2)*

Companies with all their forms and various forms of work occur in everyday life, from morning to evening (Schulz, 2015). They start at 07:00 WITA and continue until they are repeated. Breakfast dishes, vehicles to go to work, the clothes we wear, and all our household needs all require money to buy and to have money, we must work hard. All companies issue job application letters, and companies need employees; and vice versa, workers need money (O'Malley, 2000).

Human life is inherently intertwined with the lives of others; hence, humans are often referred to as social creatures (Ingold, 2016). In their daily lives, humans engage in social interactions to meet their life needs and to complement each other, including their economic needs (Costanza et al., 2007). As the words of Allah SWT in QS. Al-Maidah verse 2:

وَتَعَاوُنُوا عَلَى الْبِرِّ وَالتَّقْوَىٰ

*"Please help you in (doing) virtue and piety." (QS. Al-Maidah: 2)*

From the continuation of the verse above, Allah SWT says, "and do not help one another in committing sins and enmity. Fear Allah, verily Allah is severe in punishment". Humans were created by Allah SWT as creatures who cannot live alone without needing the help of others (Muhamad et al., 2020). One form of human activity in the scope of muamalah is wages, which in Islamic jurisprudence is called *ujrah* (Kunarti et al., 2024). In this case, we have employees. Employees are individuals who are employed in a company (workers) who carry out work based on a written or unwritten work agreement (Martheo & Gunadi, 2023). The role of employees in carrying out their work is not just a duty but a significant contribution that greatly supports the achievement of company/agency goals. To achieve company goals, there needs to be back (reciprocity) in return for services or appropriate payments for employees, which is a recognition of their integral role and an effort to spur employee performance.

Muamalah activities as above have the same characteristics in the principle of *Wakalah Bi Al-Ujrah* (representing doing work in return for wages), which is based on the word of Allah in QS. Al-Kahfi verse 19:

وَكَذَٰلِكَ بَعَثْنَاهُمْ لِنَتَسَاءَلُوا بَيْنَهُمْ قَالَ قَائِلٌ مِّنْهُمْ كَمْ لَبِئْتُمْ قَالُوا لَبِئْنَا يَوْمًا أَوْ بَعْضَ يَوْمٍ قَالُوا رَبُّكُمْ أَعْلَمُ بِمَا لَبِئْتُمْ فَلَبِثُوا يَوْمًا هَٰذَا إِلَى الْمَدِينَةِ فَلَنَنْظُرْ إِلَيْهَا أَرْكَىٰ طَعَامًا فَلْيَأْتِكُمْ بِرِزْقٍ مِنْهُ وَلْيَتَلَطَّفْ وَلَا يُشْعِرَنَّ بِكُمْ أَحَدًا

*"Thus, we awakened them to ask questions among themselves (themselves). One of them said, 'How long have you been (here)?' They answered, 'We are (here) a day or half a day.' They (still others) said, 'Your Lord knows best how long you have been (here). So, send one of you to the city with your silver money. Let him see which food is better, then bring some for you. It would help if you were gentle and never told anyone about your situation.'" (QS. Al-Kahfi: 19)*

In the business world, employee payments are usually divided into two groups, namely salary and wages (*Ujrah*) (Rakhmah, 2024). Salary is payment for services provided or

performed by managers (Aghajani et al, 2021). A company's payroll system is usually based on the services provided by each employee working for the company (Wansaga et al., 2024). Usually, the salary received by each employee varies depending on the position (JOB) or position they occupy in the company (Petersen & Saporta, 2004). According to Hanafiah, Ujrah is a contract that allows the ownership of known and deliberate benefits from a leased substance for compensation. According to Shaykh Syihab al-Din and Shaykh Umainas, Ujrah is a contract for known and deliberate benefits to give and allow for compensation known at that time (Hidayah & Wulandari, 2022).

Based on the definition above, it can be understood, and when translated into Indonesian, it means wages are selling power or strength. More precisely, the concept of ujrah or al-ajr wa al-mulch itself can be defined as a reward that is agreed upon and paid by the service provider as property for the benefits he enjoys (Azizudin et al., 2019). As Mulyadi defines, a system is a network of procedures designed with a unified pattern to carry out company activities (Ilham et al., 2021). The payroll system, with its efficient salary calculation and convenient control, provides a reassuring level of supervision from each related party, ensuring its effectiveness in managing company activities.

The payroll system in a company usually involves several departments (Ahmed et al., 2023), the departments concerned with this problem are the HR department, the cashier department, and the accounting department (Resca & Munandar, 2022) The HR department is responsible for personnel matters, such as employee recruitment, employee acceptance or recruitment, employee punishment for those who violate company policies and are responsible for employee payroll issues. The cashier department is usually responsible for recording labour costs (Chibili, 2019). The payroll accounting system is a form, record, and report on employee payroll that is distributed every month and coordinated in such a way as to provide the financial information needed by management to facilitate company management (Salsabila, 2023).

In reality, what happened at the Solah Tampah Hills villa is that the payroll system is a mechanism for implementing recording and cash expenditure transactions starting from basic salary, overtime 1 and 2 or overtime, meal allowance, skill money, and UMK. With this system and payroll, it is hoped that all salary expenses can be controlled to be balanced and appropriate. If the payroll expenditure amount exceeds the company's income budget, a deficit occurs.

From the observations made by the researcher, it was found that there were things that were not in accordance with the full work entry and salary receipt system. The findings of this research are crucial as they shed light on the issues that some employees feel that they are not supervised by their superiors, so that the work entrusted to them is often abandoned.

Villa Solah Tampah Hills, Mekar Sari Village, Praya Barat District, Central Lombok Regency is a very strategic and enchanting place with its natural beauty; the construction of the Solah Tampah Hills villa in Central Lombok is still inefficient in handling the problem of employees who work inconsistently towards their jobs.

This study will follow up on the findings found during the observation that there are things that need to be fixed so that a company can run well in terms of employee work and the rules that must be applied. When a company's system is not smooth, there will be poor performance and a high impact on losses, therefore there is a good system that must be run. When the system is running, the owner and employees benefit each other, and no one is harmed, therefore researchers need to follow up on the problems that exist in the Villa Tampah Hills company in Mekar Sari Village, Praya Barat District, Central Lombok Regency, West Nusa Tenggara. Complex payroll problems are crucial for an institution, because they have a direct impact on the economic productivity of its employees.

Research that examines/discusses the issue of wages/salaries (ujrah) is still very much needed. Some of them are Ernatika (2021) who found that (1) the agreement is in accordance with DSN-MUI Fatwa No. 113/DSN-MUI/IX/2017 because several elements mentioned in the fatwa are fulfilled in the fair business/personal shopper practice system. In practice, from social media, a fair business/personal shopper agreement occurs between

business actors and customers via short messages. (2) In addition to the clarity of wages that require the amount and quality of the Umrah pilgrimage to be correct, either in the form of a nominal figure, a certain percentage, or a formula that has been known and agreed upon by the parties making the agreement, most of the wage elements listed in DSN-MUI Fatwa No. 113/DSN-MUI/IX/2017 have been fulfilled. Several individual business actors/business actors domiciled in the Ponorogo area must clearly explain the wages that apply to the service business they run. This is what causes the principle of wages in the fatwa to not be perfectly fulfilled.

Another study conducted by Suarni (2016) showed that the Implementation of the Wakalah Bi Al-Ujrah Contract on Bringin Syariah Investama Products is indeed in accordance with the contract in Islamic Economics and the Pillars and Conditions in the Wakalah Contract for the Management of Bringin Investama Syariah products have fulfilled several principles of Islamic Economics and Sharia Insurance Principles, such as the Principle of Tawhid, the principle of mutual assistance, the principle of cooperation, the principle of fairness, the principle of prohibiting Gharar. However, the principles of Islamic Economics and Sharia Insurance still need to be fulfilled or ignored, such as the Principle of Amanah and Akhlak. In the business world, employee payments are usually divided into two groups, namely salary and wages. Salary is payment for services provided or performed by the leadership.

The payroll system in a company is usually based on the services provided by each employee working for the company. The salary received by each employee varies depending on the position or position held in the company. The system is a network of procedures created according to an integrated pattern to carry out company activities (Dan et al., 2005). With the existence of a payroll system starting from salary calculation, two are paid efficiently, and provide convenience in controlling the implementation of payroll supervision from each related party (Mahajan et al., 2015). From the research above, it is necessary to conduct research on the analysis of sharia economics on employee salaries, especially at the Solah Tampah Hills villa, Mekar Sari Village, West Praya District, Central Lombok Regency.

## 2. Methods

The approach used in this study is qualitative. Data collection techniques include observation, interviews, and documentation. The results were analyzed using the inductive method, which involves processing empirical facts from the field (in the form of field data), analyzing and interpreting them, and concluding based on the data. In addition to this, the analysis also incorporates Sharia law principles, ensuring that the findings align with Islamic legal Perspectives. This includes evaluating the fairness and ethical aspects of the payroll system by Sharia Law, such as the obligation of timely payment of wages and the treatment of employees with justice and respect.

By integrating Sharia Law in the analysis, the research ensures that conclusions drawn reflect practical and legal considerations and ethical and religious values. This study uses methods to answer the existing research problem. This section describes the overall research methods used in the research process. Provide sufficient detailed methods to allow the work to be reproduced.

## 3. Results and Discussion

### 3.1 The concept of ujrah in Islam

In Islamic Economics, salary/wages are also called ujrah (Duriana, 2015), which further discussion in economics is often associated with the work agreement contract that is made. In Islamic economics, determining workers' wages firmly adheres to the principles of justice and sufficiency (Chapra, 2016). The main principle of justice lies in the clarity of the contract (transaction) and commitment based on the willingness to do it (from the party making the

contract) (Schwartz & Scott, 2003). The contract in a work transaction is a contract that occurs between the worker and the employer, so before the worker is hired, it must first be clear what wages the worker will receive (Rousseau, 2004). The wages include the amount of wages and the procedure for paying wages. Therefore, an agreement must accommodate the workers' payers with the portion they should receive according to their work. Likewise, workers are prohibited from forcing employers to pay beyond their ability to implement the provision of wages, which is the worker's right. The fulfillment of workers' rights and obligations, in Ibn Taimiyah's concept, is called a fair or honest price. Ibn Taimiyah discusses this problem with two concepts, namely equal compensation ('iwadh al-mitsl) and a fair price (thaman al-mitsl). Ibn Taimiyah said: "Equal compensation will be measured and estimated by equal things, and that is the essence of justice (nafs al-*all*)."

The concept of a fair price in wages is intended as a wage level that must be given to workers so that they live decently in the midst of society. However, the current concept of fair wages is a problem that still needs to be discussed clearly. Your active participation in this debate is crucial for improving the wage system in Indonesia.

### 3.1.1 Understanding salary/wages

According to Prof. Benham, wages can be interpreted as an amount of money paid by a person who gives work to a worker for his services based on an agreement. In Islamic law, wages are the rights of a person who has done the work and the obligation of the person who employs him to pay him. Salary/Wages or (Ujrah) is a payment given by an employer to a worker for his efforts involved in the production process. Wages in Arabic are called al-ujrah. The term 'al-ujrah' comes from 'al-ajru', which means *iwaḍ* (change). Therefore, 'al-sawab' (reward) is also called 'al-ajru' or 'al-ujrah' (reward). This term signifies recompense for services rendered in return for the benefits of a job. Afzalurrahman also said that wages are the price paid by workers for their services in producing wealth; like other factors of production, labor is rewarded for its services; in other words, wages are the price of labor paid for its services in production. Therefore, Islamic Sharia aims to regulate various problems in detail so that they become the basis. One of them is regarding Salary/Wages (Ujrah). Wages or ujrah can be classified into two: Salary/wages that have been mentioned (ujrah al-mamma), there is the willingness of both parties carrying out the transaction regarding the wages. Thus the must'tajir party or wage provider may not give a higher wage to air (recipient of wages) for what has been stated in the previously mentioned agreement, and vice versa the major party may not receive a wage that is less than the agreement agreed upon by both parties.

Equivalent salary/wages (ujrah al-misli). This is a wage that is commensurate with the work carried out by the staff with the type of work. It must be in accordance with the amount of wages given and agreed upon by both parties, namely the employer and the party receiving the work. The aim of commensurate wages for the work recipient is so that if a dispute occurs between the employer and the work recipient it can be resolved amicably and fair.

As time has progressed, the concept of wages has evolved beyond the traditional understanding. For instance, there are wages in worship work. Scholars have different points of view regarding wages or rewards for work that is worship or a manifestation of obedience to Allah SWT. According to the Hanafi Madzhab, ujrah is an act of worship or obedience to Allah, such as ordering other people to pray, fast, perform Hajj or read the Koran. The rewards of such work are awarded to certain people, such as the spirits of deceased parents.

Ordering to become a muezzin, priest, and other similar things is unlawful, and taking wages from that work is unlawful. This is based on the words of Rasulullah SAW: "Read the Koran and do not seek food in that way. Actions such as the call to prayer, prayer, pilgrimage, fasting and reading the Qur'an and dhikr are classified as acts of taqarrub to Allah SWT, which means [provide a brief explanation of taqarrub to Allah SWT].

In terms of language, *ijarah* is used as the name for *al-ajru* which means "reward for a job" (الجزء على العمل) and "reward" (الثواب). In another form, the word *ijarah* is also commonly said as the name for *al-umrah*, which means wages or rent (الكراء). In addition, according to al Ba'liy, another linguistic meaning of *al-ajru* is "replacement" (العوَض), whether the replacement is received with a precedent contract or not. Regarding *ijarah*, it is a transaction (contract) whose benefits or services are permissible in sharia, and the benefits are known within a precise period and with transparent rent. Al-Ijarah or *umrah* in the economic dictionary is known as (wage, lease, hire) the original meaning is work reward (wages). In Arabic terms, it is divided into *al Ajr* and *al ijarah*. *Al ajr* is the same as *al Tsawab*, which is a reward from Allah for obedience. While *al ijarah*. Wages as a reward or service for work. In the book of fiqh, the concept of *ijarah* only revolves around the issue of rent.

### 3.1.2 Salary/wage arguments in the Qur'an and hadith

#### 3.1.2.1 Al-Qur'an Surah Az-Zukhruf verse 32

The essence of the ve QS. AZ Zukhruf: 32 is that Allah has divided the means of human life into worldly life for mutual support. He has promised some of them wealth, knowledge, strength, and others over others so they can help each other fulfill their lives. Therefore, each one needs the other to seek and organize their lives, and the grace of Allah is better than what they collect. For that, as Allah's creatures we must helping each other in matters of goodness for fellow human beings.

أَهُمْ يَقْسِمُونَ رَحْمَتَ رَبِّكَ نَحْنُ قَسَمْنَا بَيْنَهُمْ مَعِيشَتَهُمْ فِي الْحَيَاةِ الدُّنْيَا وَرَفَعْنَا بَعْضَهُمْ فَوْقَ بَعْضٍ دَرَجَاتٍ لِّيَتَّخِذَ بَعْضُهُمْ بَعْضًا  
وَرَحْمَتُ رَبِّكَ خَيْرٌ مِّمَّا يَجْمَعُونَ سُحْرِيَا ۝

*"Do they divide the mercy of your Lord? We determine their livelihood in this world's life and have raised some of them above others in degrees that some may benefit from others. The mercy of your Lord is better than what they gather."* (QS. AZ Zukhruf: 32)

#### 3.1.2.2 Hadith from Ibn Majah from Ibn Umar

Hadith from Abdullah bin Umar says: Rasulullah SAW said:

أَعْطُوا الْأَجِيرَ أَجْرَهُ قَبْلَ أَنْ يَجِفَّ عَرَقُهُ

*"Give the worker his wages before his sweat dries."*

People who provide or sell their services expect to be paid immediately and not delayed. Delaying payment is a category of injustice that is strictly prohibited in Islam. Therefore, according to the Prophet, someone should pay the salaries of people who work as soon as possible. From the verses of the Koran and several hadiths of the Prophet, it is clear that the *ujrah* contract is legally permissible, because this contract is needed by society. Apart from the Qur'an and hadith, the legal basis for *ujrah* is 'ijma', which refers to the consensus of Islamic scholars on a particular issue.

According to Islamic teachings, if someone performs a service for another person, then the reward or reward for the service provided can be received directly in the world from the person who asked him to do something, but the reward can also be received in the afterlife in the form of reward because it is considered alms. For instance, people who voluntarily plant plants, and then the fruits are eaten by humans, birds or animals, are giving alms whose rewards can be reaped in the afterlife. Similarly, acts of kindness, charity, and helping others can also be considered as services that can be rewarded in the afterlife.

Since the time of the Companions until now, *Sarah* has been agreed upon by experts in Islamic law. Except for some of the Ulama mentioned above. This is because the community needs this agreement. It should be noted that the aim of enacting *al-ujrah* is to relieve the

people in social life. Many people have money but cannot work. On the other hand, many people have energy or skills that need money. With Sarah (wages), both parties benefit from each other, and both parties benefit from each other.

Ibn Rushd emphasized that all Islamic jurists, Salaf and Khalaf, determined that the law of ijarah (ujrah) was permissible. This ability is based on a solid legal foundation contained in the Koran and Sunnah. In the letter QS. Al-Baqarah: 23, QS. At-Thalaq: 6, QS. Al-Qasas: 26, it is stated that a husband is allowed to give material rewards to women who breastfeed their children:

وَالْوَالِدَتُ يُرْضِعْنَ أَوْلَادَهُنَّ حَوْلَيْنِ كَامِلَيْنِ لِمَنْ أَرَادَ أَنْ يُنْفِقَ الرِّضَاعَةَ عَلَى الْمَوْلُودِ لَهُ رِزْقُهُنَّ وَكِسْوَتُهُنَّ بِالْمَعْرُوفِ لَا تُكَلَّفُ بُولَدِهَا وَلَا مَوْلُودُهُ لَهُ بِوَلَدِهِ وَعَلَى الْوَارِثِ مِثْلُ ذَلِكَ فَإِنْ أَرَادَا فِصَالًا عَنْ تَرَاضٍ مِنْهُمَا وَتَشَاوُرٍ نَفْسٍ إِلَّا نُسْرًا لَا تُضَارُّ وَالِدَةُ وَلَوْ أَنَّ أَرَدْتُمْ أَنْ تَنْتَرِضِعُوا أَوْلَادَكُمْ فَلَا جُنَاحَ عَلَيْكُمْ إِذَا سَلَّمْتُمْ مَا آتَيْتُم بِالْمَعْرُوفِ وَاتَّقُوا اللَّهَ وَاعْلَمُوا أَنَّ اللَّهَ فَلَا جُنَاحَ عَلَيْهِمَا بِمَا تَعْمَلُونَ بَصِيرًا

*"Mothers should breastfeed their children for two years for those who want to perfect breastfeeding. The father must provide for their food and clothing appropriately. A person is not burdened except according to his ability. Let not a mother be made to suffer because of her child, nor should a father be made to suffer because of his child. Heirs are like that, too. If both want to wean (before two years) based on agreement and deliberation between the two, there is no sin on either of them. If you want to breastfeed your child (to someone else), there is no sin for you if you pay appropriately. Fear Allah and know that Allah is all-seeing what you do." (QS. Al- Baqarah: 233).*

أَسْكِنُوهُنَّ مِنْ حَيْثُ سَكَنْتُمْ مِنْ وُجُوْهِكُمْ وَلَا تُضَارُّوهُنَّ لِئُضَيِّقُنَّ عَلَيْهِنَّ وَإِنْ كُنَّ أُولِي حِمْلٍ فَأَنْفِقُوا عَلَيْهِنَّ حَتَّى يَضَعْنَ حَمْلَهُنَّ فَإِنْ أَرْضَعْنَ لَكُمْ فَائْتُواهُنَّ أَجُورَهُنَّ وَأَمْرُهُمَا بَيْنَكُم بِمَعْرُوفٍ وَإِنْ تَعَاسَرْتُمْ فَسْتَضِعْ لَكُمْ أُخْرَىٰ

*"Place them (divorced wives) where you live according to your ability and do not make it difficult for them to narrow their (hearts). If they (divorced wives) are pregnant, then give them their support until they give birth, then if they breastfeed your (children), give them compensation; and deliberate among you (everything) well; and if you both encounter difficulties (in terms of breastfeeding), then another woman may breastfeed (the child) for him." (QS. At-Thalaq: 6)*

إِنَّ خَيْرَ مَنْ اسْتَأْجَرْتَ الْقَوِيُّ الْأَمِينُ قَالَتْ إِحْدَاهُمَا يَا أَبَتِ اسْتَأْجِرْهُ

*One of the two (women) said, "O my father, employ him. Indeed, the best of those you employ are strong and trustworthy." (QS Al-Qasas: 26)*

### 3.1.3 The concept of salary in Islam

The concept of salary or wages for human labor in fiqh is regulated by the term ujarah (wages). Wages must be in the form of assets that are clearly known, because if not, it will contain an element of jihalah (uncertainty). Scholars agree on this, although Malikiyah scholars stipulate that ijarah remains valid as long as the amount of the wages in question can be known based on custom or tradition. In addition, wages must be different from the type of object that is the benefit of the work. For example, paying for a job with a similar job, such as renting a place to live with workers, according to the Hanafi school of thought is considered invalid and can lead to usury practices.

Scholars have stipulated several requirements regarding salaries or wages in ijarah. First, wages must be in the form of fixed assets that can be clearly known, because in ijarah, wages are the price of the benefits of a service, as is the price in buying and selling. This clarity is needed to avoid disputes between the two parties. Determination of the amount of wages can be based on urf or community customs. Second, wages should not be the same as the benefits of the ijarah itself, such as wages for renting a house which are given in the form

of occupying the house. If the wages or rent are equal to the benefits of the leased goods, then the ijarah contract is invalid.

In Islamic law, there are several provisions related to ujah that must be considered. The ujah system is designed to ensure justice through open deliberation and consultation, which aims to instill high moral responsibility and loyalty to the public interest for every economic actor. This system also requires wages in the form of mal mutaqawin which are clearly stated, both concretely and through certain criteria, in order to ensure transparency and eliminate the element of uncertainty (jihalah). In addition, the ujah system requires that wages differ from the type of object that is the benefit of the work, such as not paying for a job with a similar job, so as not to lead to usury practices.

In a wage rental agreement (ujrah), it is not permissible to provide benefits from the type of object agreed upon as a form of wages. For example, a person cannot pay someone's services with the same services, because there are similarities in the type of benefits, so that each party is still obliged to pay the appropriate wages or costs after using the labor of others. Scholars allow taking wages as compensation for work done, because this is the right of a worker to receive a decent wage. The conditions for wages that have been determined by scholars include, first, wages must be in the form of identifiable fixed assets, and second, wages must not be in the form of benefits from goods that are the object of ijarah, such as wages for renters of houses which are given in the form of occupying the house itself.

### *3.2 Salary payment system practices (wages) for employees at Solah Tampah Hills Villa, Central Lombok Tourism*

The payroll system at Vila Solah Tampah Hills, Central Lombok, is a testament to our commitment to efficiency and innovation. It operates through modern methods that ensure ease for the employees. Salaries are transferred via ATMs, and employees are informed about their pay via mobile phones, reflecting a system that utilizes current technologies for fast communication. This approach aligns with business requirements for active and creative payroll management, ensuring that employees receive their wages smoothly and conveniently. Several key components underpin the payroll system, including employee management, attendance tracking, payroll lists, and contract systems.

At Vila Solah Tampah Hills, employee management is a crucial function that ensures the right people are in the right roles. The human resources department is at the forefront of this, handling recruitment, selection, placement, and promotion of employees. They are also responsible for setting salary tariffs, managing job classifications, and handling employee transfers or dismissals. This process ensures that the employees are placed in appropriate roles and are compensated based on their position and performance, highlighting the importance of the human resources function in maintaining organizational efficiency. Second, attendance tracking is an integral part of the payroll system. Accurate records of employee attendance help streamline the salary calculation process. The system ensures that the records of employee presence are maintained separately from payroll preparation, maintaining internal controls. This division of responsibility ensures that attendance data facilitates accurate salary payments, enhancing transparency and accountability. Third, the creation of payroll and wage lists at Vila Solah Tampah Hills ensures transparency regarding employee earnings and deductions. The payroll list documents the gross earnings of employees, along with any deductions, and is then passed to the accounting department for salary disbursement. This system is designed to provide detailed and transparent information to employees about their earnings, further reinforcing the fairness of the system. Finally, the employment contract system requires employees to adhere to company regulations. Employees violating their contract are subject to warnings or termination as per the contract terms. In line with Islamic economic principles, the wage (ujrah) system at Vila Solah Tampah Hills adheres to justice and fairness, ensuring that employees are compensated proportionally for their work.

In summary, Vila Solah Tampah Hills has implemented a well-structured and efficient payroll system that incorporates modern technology, effective employee management, and



adherence to legal and ethical standards. This system ensures that employees are fairly compensated, promoting satisfaction and motivation within the workforce. Furthermore, the parole system at Villa Solah Tampah Hills is based on employee attendance. Attendance records and payroll reports are coordinated monthly to provide the financial information management needs for effective decision-making. The attendance recording system at the company is functioning well and is responsible for accurately tracking employee attendance. A robust internal control system requires that the attendance recording function be separate from the operations and payroll departments. This ensures proper checks and balances. The attendance records help streamline the process of compiling monthly employee payroll reports. According to Prof. Benham, *wages* are the amount paid by an employer to a worker for their services, per their agreement. In Islamic law, wages are considered the worker's right, and the employer must pay them. Based on the practices of Villa Solah Tampah Hills, Central Lombok, the salary system can function efficiently. Employees at the villa are encouraged to provide input to help the company continue to operate by its regulations, thus motivating employees to work with tremendous enthusiasm.

### *3.3 Analysis of sharia economic law on employee salaries at Solah Tampah Hills Villa in Mekar Sari Village, West Praya District, Central Lombok Regency*

Analysis of Sharia economic law on Solah Tampah Hills villa employees based on data exposure Ujrah comes from the word Al Ujru wal Ujratu, which means wages. Alternatively, it can also be interpreted as rent or compensation for the benefits of an object or service. Wages or rent in Al Ijarah must be clear and specific and have economic value (Gojali et al., 2022). So, Ujrah, according to terminology, is a reward or wage obtained from a contract for the transfer of use rights or benefits in the form of objects or services without being followed by a transfer of ownership (Muhit et al., 2024).

Islam offers a perfect solution to the problem of salary/wage and saves the interests of both parties (Aulia, 2019). Salary/Wage is determined most appropriately without having to oppress any party. Each party gets a legitimate share of the results of their cooperation without any injustice to the other party. In this case, it is emphasized in the Qur'an:

*"...You neither wronged nor were you wronged."* (QS. Al-Baqarah: 279)

The verse above provides an affirmation in the agreement (about wages) both parties are warned to be honest and fair in all their affairs, so that there is no act of persecution against others and also does not harm their own interests. A fair salary/wage, in the context of Sharia economic law, is one that ensures no party is harmed. It is what a worker needs, namely the cost of living with a minimum limit. Determination of wages should not be based on estimates of the lowest standard of living or the highest certain rates. Workers' wages are a sufficient standard, meaning that workers' salaries or wages can cover minimum needs.

Salary/Wages in Islam are also included in the chapter of ijarah as an employment agreement. According to language, ijarah means 'wages' or 'replacement' or compensation; therefore, ijarah has a general meaning that includes wages for the use of an object, compensation for an activity, or wages for carrying out an activity. Based on the facts and theories above, it can be interpreted that salary/wages or al-ujrah is a payment or reward given to a person or an institution or agency to another person for the work that has been done. By receiving a Salary/Wage or Ujrah, the reciprocity, which means the mutual exchange of benefits, of the work done by employees and the company as an authorized agency must provide benefits to employees so that both parties can benefit from the Feedback.

Based on the description above, it can be concluded that the system is a group of two or more components or elements that are related to achieving a common goal. The salary/wage acceptance system (Ujrah) in the Villa Solah Tampah Hills company has been fulfilled because the company and employees have a work agreement contract. From the system that

is implemented, there is already clarity in receiving salaries/wages, where the quantity or quality of Ujrah must be precise, either in the form of a nominal figure, a certain percentage, or a contract agreement that is agreed upon and known by the parties who agree. Several parties in the Villa Solah Tampah Hills company who agree to the work transaction already have clarity about the place of work and clarity in receiving salaries/wages. This is what happens in the Villa Solah agreement that occurs between workers and employers, so before workers are employed, it must first be clear what wages the workers will receive. The wages include the amount of wages and the procedure for paying wages.

#### **4. Conclusions**

Based on several descriptions of the discussion of data exposure from several previous sub-chapters, after conducting careful research and review. It can be concluded that The salary/Wage Payment Practices of Employees of Villa Solah Tampah Hills, Central Lombok Tourism, particularly the stages related to the payroll system such as personnel, recording attendance, making salary and wage lists, have been meticulously and properly implemented. The employee salary payment system, which involves salaries being received via ATM Transfer and salary receipt information being sent to employees' cellphones/HPs, is a testament to the company's sound financial management.

Analysis of Sharia Economic Law on the Salary/Wage Payment System of Villa Solah Tampah Hills Employees. According to the researcher's analysis, the salary/wage (Ujrah) receipt system in the Villa Solah Tampah Hills company has been fulfilled because the company and employees have a work agreement contract. From the system that is implemented, there is already clarity in receiving salary/wages, where the quantity or quality of the wage must be precise, either in the form of a nominal figure, a certain percentage, or a contract agreement that is agreed upon and known by the parties who make the contract. Several parties in the Villa Solah Tampah Hills company that have contracts in work transactions already have a clear place of work and clarity in receiving salary/wages. This is what happens in the Villa Solah contract that occurs between workers and employers, so before workers are hired, it must first be clear what wages the workers will receive. The wages include the amount of wages and the procedure for paying wages.

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The authors declare no conflict of interest.

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