

Reconstructing the Regional Minimum Wage Framework in Indonesia: An Empirical and Maqashid al-Shari'a Perspective on Islamic Financial Institutions

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Abstract: This study aims to reconstruct the framework for determining the minimum wage in Indonesia by evaluating contemporary positive labor law through the lens of maqashid al-shariah philosophy. Specifically, it examines the systemic gaps in state regulations regarding worker dependants and analyzes the empirical mechanisms employed by Sharia Financial Institutions (SFIs) to achieve ethical wage fulfillment. Adopting a qualitative socio-legal approach, this research combines normative legal analysis of statutory provisions (such as PP No. 51 of 2023 and the Manpower Act) with empirical field data evaluated under the conceptual framework of al-daruriyyat al-khamsah (the five essential human needs) and al-'adalah (universal justice). Field data was gathered

Abstrak: Penelitian ini bertujuan untuk merekonstruksi kerangka penetapan upah minimum di Indonesia dengan mengevaluasi hukum ketenagakerjaan positif kontemporer melalui lensa filosofi maqāsid al-syarī'ah. Secara spesifik, studi ini menguji celah sistemik dalam regulasi negara terkait pemenuhan kebutuhan tanggungan pekerja dan menganalisis mekanisme empiris yang diterapkan oleh Lembaga Keuangan Syariah (LKS) untuk mencapai pemenuhan upah yang etis. Dengan mengadopsi pendekatan sosio-legal kualitatif, penelitian ini memadukan analisis hukum normatif terhadap ketentuan perundang-undangan (seperti PP No. 51 Tahun 2023 dan UU Ketenagakerjaan) dengan data lapangan

through semi-structured interviews and observations with executives across selected SFIs, including Bank Syariah Indonesia (BSI), Bank Muamalat, and Sharia Cooperatives. The findings demonstrate that while positive legal frameworks restrict nominal wage calculations to macroeconomic metrics (inflation and economic growth), they fail to accommodate the domestic survival needs of a worker's family. Conversely, under the dharuriyah level of maqashid, an ethical wage must secure lineage preservation (hifz al-nasab) and human capital health (hifz al-aql). Empirically, SFIs bridge this structural paradox by complying with state-mandated minimum wages while simultaneously mobilizing extensive non-wage components—such as profit-sharing (syirkah), performance bonuses, and family healthcare incentives—to fulfill maqashid expectations.

Keywords: Minimum Wage; Maqāsid al-Syarī'ah; Socio-Legal; Sharia Financial Institutions; Labor Law; Indonesia.

empiris yang dievaluasi di bawah kerangka konseptual al-darūriyyāt al-khamsah (lima kebutuhan esensial manusia) dan al-'adālah (keadilan universal). Data lapangan dihimpun melalui wawancara semi-terstruktur dan observasi bersama para eksekutif di LKS terpilih, termasuk Bank Syariah Indonesia (BSI), Bank Muamalat, dan Koperasi Syariah. Temuan penelitian menunjukkan bahwa meskipun kerangka hukum positif membatasi kalkulasi upah nominal hanya pada metrik makroekonomi (inflasi dan pertumbuhan ekonomi), regulasi tersebut gagal mengakomodasi kebutuhan bertahan hidup domestik dari keluarga pekerja. Sebaliknya, dalam tingkat darūriyyah pada maqāsid, upah yang etis harus menjamin keberlangsungan keturunan (hifz al-nasab) dan kesehatan modal manusia (hifz al-'aql). Secara empiris, LKS menjembatani paradoks struktural ini dengan tetap mematuhi upah minimum yang ditetapkan negara, sembari secara agresif memobilisasi komponen non-upah yang luas—seperti bagi hasil (syirkah), bonus performa, dan insentif kesehatan keluarga—untuk memenuhi ekspektasi maqāsid.

Kata Kunci: Upah Minimum; Maqāsid al-Syarī'ah; Sosio-Legal; Lembaga Keuangan Syariah; Hukum Ketenagakerjaan; Indonesia.

A. Introduction

The philosophical paradigm of labor compensation inherently captures the tension between rigid legal structures and ethical human imperatives. While modern economic

governance often reduces the concept of a livelihood into a static mathematical equation, true industrial equilibrium requires an integration of socio-religious morality and universal justice. In the context of contemporary legal systems, reconstructing wage policy to move beyond dry economic nominalism is no longer a peripheral ethical debate, but a structural necessity to protect human dignity. Grounded in this thematic necessity, this study evaluates the intersection of positive labor regulations and Islamic legal philosophy (*maqāṣid al-syarī'ah*) to map an alternative framework for ethical wage fulfillment.

Workers constitute the foundational human capital dynamic driving a nation's macroeconomic acceleration. Consequently, wages serve as the primary economic vector for the labor force, rendering the continuous pursuit of equitable remuneration essential for enhancing household welfare. Legally, wages are defined as a fundamental labor right, denominated in monetary terms as direct compensation from an employer based on employment agreements, collective bargaining mechanisms, or statutory mandates. In contemporary corporate governance, however, wage structures frequently trigger systemic industrial friction, sparking protracted disputes between corporations and labor unions. These conflicts primarily revolve around state-mandated wage thresholds, namely the Regional Minimum Wage (UMR), Regency/City Minimum Wage (UMK), and Provincial Minimum Wage (UMP). Despite comprehensive state intervention, widespread corporate non-compliance persists regarding regional wage baselines. Even though statutory provisions prescribe strict penal and financial consequences for non-compliant actors, many firms routinely bypass these obligations.

This pervasive institutional circumvention is heavily rooted in a capitalistic ethos where business operations are strictly operationalized to maximize corporate profits by minimizing production and overhead costs. As a consequence, corporate decisions are frequently driven by aggressive strategic positioning rather than being anchored in robust ethical values. This single-minded focus on capital accumulation has caused a distinct separation between commercial operations and moral/humanitarian ethics.

Strikingly, multiple theoretical paradigms support the notion that commercial success is achievable by isolating business strategies from moral imperatives, advocating instead for absolute profit maximization, structural aggressiveness, raw individualism, competitive friction, and tactical conflict management (Raharjo, 1995). In practice, this gap between norm and implementation remains wide, as weak enforcement mechanisms and asymmetrical bargaining power between parties frequently allow firms to prioritize economic expansion over the legal protection of worker compensation (Purwati et al., 2025; Jaelani et al., 2026).

To mitigate this structural exploitation and safeguard labor rights, the Indonesian government enacted Law No. 13 of 2003 concerning Manpower, which established decentralized guidelines empowering local governments to set localized UMP and UMK benchmarks. The Manpower Act strictly outlaws under-table payments falling below these localized minimum standards. Employers violating this statutory floor face severe penal liabilities, including mandatory imprisonment ranging from one to four years and/or punitive fines between Rp100 million and Rp400 million. Nevertheless, the legal framework contains structural loopholes, such as allowing qualifying enterprises to formally apply for the suspension of minimum wage rollouts. This statutory flexibility underscores the complex socio-political tug-of-war among state regulators, corporate employers, and labor unions. Therefore, evaluating the minimum wage framework cannot rely solely on strict statutory dogmatics; it requires an extensive examination of its underlying sociological and religious layers. In this socio-religious domain, incorporating the living faith and ethical values deeply rooted in society becomes imperative. Regarding the integration of religious ethics into economic transactions, Islamic Shari'a insists on market transactions characterized by mutual consent (*taradhin*), equity, and mutual benefit, while strictly forbidding exploitative asset acquisition methods that enrich an individual at the expense of others (*al-Qardhawi*, 2005). Within Islamic jurisprudence (*ijarah*), the fulfillment of labor dignity necessitates that employment relationships operate strictly on anti-exploitative, just, and

efficient mechanisms where human rights and economic rights are mutually respected (Kunarti et al., 2024).

Given the normative and ethical dimensions of this socio-legal dilemma, the maqâshidi approach offers the most viable analytical tool to translate the core ethical objectives of Islamic jurisprudence (maqashid al-shariah) into structural policies and regulatory guidelines aimed at establishing absolute labor justice. This requires a rigorous deductive framework to align behavioral norms with state-level policy designs. Since the overarching objective of this research is to formulate alternative structural solutions for establishing labor wage justice rooted in sharia ethics, this study focuses specifically on how the principles of maqashid al-shariah can serve as the foundational philosophy for reconstructing minimum wage benchmarks to achieve equilibrium for both employers and workers.

The institutionalization of these ethical wage parameters within Sharia-based business units, such as Baitul Maal wat Tamwil (BTM) and Sharia Banking Institutions (SFIs), presents an important contemporary academic discourse. Several scholarly works have attempted to scrutinize how sharia-compliant entities navigate wage systems. For instance, Siti Fatimah's study regarding tripartite regulatory training in Mataram concluded that to achieve industrial equity, UMR formulations must be calibrated per economic sector while strictly referencing the core criteria mandated by Ministerial Regulation No. PER-17/MEN/VIII/2005 (Fatimah, 2020). Conversely, examining informal micro-enterprises, Muhammad Roza's empirical inquiry into the Skala Coffee and Tea enterprise documented severe deviations from state-mandated UMR regulations, revealing that informal labor was compensated via fixed daily rates far below the Governor's official regional threshold (Roza, 2021). From a macroeconomic perspective, Rioki Hendra's longitudinal analysis in Aceh Province demonstrated that fluctuations in the regional minimum wage exert a statistically significant impact on regional economic growth trajectories and open unemployment metrics (Hendra, 2019).

Despite these valuable insights, the existing literature remains heavily fragmented and insufficiently detailed in explaining the precise operational mechanics of sharia corporate governance when implementing wage standards, particularly regarding how these practices simultaneously impact institutional financial sustainability and worker welfare. Existing studies predominantly look at either macroscopic economic impacts or local informal non-compliance, leaving a distinct research gap regarding how formal Sharia Financial Institutions (SFIs)—which are legally bound by both state law and sharia compliance—resolve the tension between rigid state wage nominalism and sharia ethical imperatives. While the aforementioned studies by Fatimah (2020) and Roza (2021) heavily focus on sectoral regulations and raw non-compliance in informal businesses, they completely overlook the micro-operational strategies of highly regulated Islamic corporate bodies. Furthermore, existing literature fails to address the institutional paradox where an organization must simultaneously fulfill strict state administrative sanctions and religious ethical obligations. This study fundamentally departs from prior research by moving beyond mere descriptions of wage deficits, explicitly unpacking how formal sharia corporate governance dynamically utilizes non-wage instruments to achieve substantive justice without violating positive statutory floors.

To bridge this literature gap, this research addresses three primary problem formulations: (1) How is the determination of the minimum wage for workers structured under positive law?; (2) How can the minimum wage framework be reconstructed based on Islamic legal philosophy?; and (3) How do sharia-based financial institutions practically implement the concept of regional minimum wages within their corporate frameworks? Methodologically, this study is framed as normative-empirical legal research. The analytical framework utilizes a statutory approach to interpret text-based legislative meanings, regulatory implications, and structural implementations in corporate environments (Arliman, 2018).

B. Research Method

This study adopts a qualitative socio-legal research framework, bridging normative legal analysis with empirical field observations to examine how law operates as a dynamic social phenomenon within specific institutional realities (Jaelani et al., 2026). The structural analysis utilizes a statutory approach to systematically evaluate and deconstruct primary statutory texts and government regulations, specifically Law No. 13 of 2003 concerning Manpower and its contemporary implementing policies, such as Government Regulation (PP) No. 51 of 2023 concerning Pengupahan (Arliman, 2018). This is complemented by a conceptual approach to construct rigorous legal and ethical doctrines where explicit statutory rules regarding the researched problem remain unformulated or ambiguous (Marzuki, 2005). Within this framework, the universal philosophy of *maqashid al-shariah* serves as the core conceptual model to re-evaluate the ethical dimensions of wage decency (Kunarti et al., 2024).

To ensure a balanced and multi-dimensional analysis, data were synthesized from both textual legal materials and direct field investigations across three distinct tiers of Sharia Financial Institutions (SFIs) in Indonesia, namely Bank Syariah Indonesia (BSI), Bank Muamalat Indonesia, and selected Sharia Cooperatives operating as Baitul Tamwil Muhammadiyah (BTM). Normative legal data, tracking the evolution of national wage formulas and classical Islamic jurisprudence regarding labor contracts (*ijarah*), were collected via systematic library research. Simultaneously, empirical field data were gathered through semi-structured interviews and observations with SFI executives and supervisors, focusing on corporate compliance with state-mandated regional minimum wages (UMR) and the practical awareness of *maqashid* indicators within corporate governance. The compiled data were then examined using qualitative legal analysis, iteratively contrasting state macroeconomic parameters against the five essential dimensions of *maqashid al-shariah* at the *dharuriyah* level (*hifz al-dîn*, *hifz al-nafs*, *hifz al-nasab*, *hifz al-aql*, and *hifz al-mâl*). This synthesis maps out how Islamic financial bodies navigate the rigid boundaries of state law through non-wage benefits,

ultimately providing the empirical blueprint needed to reconstruct Indonesia's minimum wage framework.

C. Results and Discussion

1. The Mechanistic Rigidity of Positive Wage Law in Indonesia: A Critique of Macroeconomic Nominalism

In positive law, the right to wages arises as a contractual consequence of a work agreement executed between a worker and an employing institution, serving as a foundational element of the legal rights within an employment relationship (Djamali, 2006). From a private law standpoint, Article 1338 of the Indonesian Civil Code (Kitab Undang-Undang Hukum Perdata) establishes the principle of *pacta sunt servanda*, declaring that all agreements legally entered into operate with the force of statutory law for the contracting parties. Consequently, an employment contract creates reciprocal obligations and binding rights: the employer assumes the legal duty to provide financial compensation while acquiring the right to receive the productivity of the labor, whereas the worker is burdened with the execution of specified duties in exchange for the right to receive wages in the predetermined amount.

Constitutionally, this private agreement is protected under the 1945 Constitution of the Republic of Indonesia (UUD 1945). Article 27 Paragraph 2 explicitly guarantees that every citizen possesses the right to work and a decent living for humanity. This mandate is further reinforced by Article 28, where Paragraph 1 establishes the right to recognition, guarantees, protection, fair legal certainty, and equal treatment before the law, while Paragraph 2 safeguards the right to work, fair remuneration, and proper treatment within an employment relationship (Prasetyo & Lie, 2026).

To operationalize these constitutional guarantees, the state historically enacted Law Number 13 of 2003 concerning Manpower. The underlying intent of the Manpower Act was to establish a protective legal umbrella for workers against arbitrary management practices, eliminating exploitative wage underpayment or the systemic

evasion of statutory overtime compensation. Under Article 89 Paragraph 2 of Law No. 13 of 2003, the government asserted its authority to establish wage policies designed to achieve an income that fulfills a decent standard of living. Legal protection was further codified in Article 91 Paragraphs 1 and 2, which prohibited any private agreement from setting wage standards lower than state-mandated floors. Any contract violating this baseline was declared null and void (*nietig*), forcing the employer to pay the worker according to prevailing legal regulations.

However, a critical structural limitation persists within the original text of Law Number 13 of 2003. Article 88 Paragraph 2 fails to provide clear definitions regarding the socio-legal concepts of minimum wage decency, nor does it establish specific protective mechanisms for vulnerable worker classes, such as contract laborers, daily workers, and informal sector employees. To address this ambiguity, the executive branch historically issued Minister of Manpower Regulation Number PER-17/MEN/VIII/2005 concerning the Components and Implementation Stages of Achieving Decent Living Needs (*Kebutuhan Hidup Layak / KHL*) alongside Government Regulation Number 78 of 2015 concerning Wages.

Under Permenaker No. PER-17/MEN/VIII/2005, the limit for KHL was tied to market survey prices managed by regional Wage Councils (*Dewan Pengupahan*). The regulation defined baseline individual decency by a strict nutritional metric of 3,000 calories per day, divided across seven basic needs components: food, beverages, clothing, housing, education, health, transportation, recreation, and savings. The results of these physical market surveys were then formally submitted to the Governor or Regent/Mayor to formulate the official Regional Minimum Wage (*Upah Minimum Regional / UMR*) or City/Regency Minimum Wage (*Upah Minimum Kabupaten/Kota / UMK*).

While Government Regulation No. 78 of 2015 clarified that minimum wages consist of basic salary and fixed allowances based on these standard living needs (Article 43 Paragraph 1), Article 44 Paragraph 2 introduced a rigid mathematical

formula where annual wage adjustments became strictly dependent on national inflation and regional economic growth rates. Under this framework, regional Wage Councils conducted standard surveys and proposed the findings to the Governor (Government Regulation Number 78 of 2015 concerning Wages Article 45 paragraph 4), who was mandated to lock in the Provincial Minimum Wage (Upah Minimum Provinsi / UMP) no later than 60 days before its effective date, and the UMK at least 40 days prior (Regulation Minister of Manpower and Transmigration Number Kep-226/Men/2000 Article 4 paragraphs 4 and 5). Administratively, the Governor acts upon recommendations from the Provincial Wage Council for the UMP/UMSP, or proposals from Regents and Mayors passed through the Wage Council for the UMK/UMSK, provided that such submissions are backed by formal agreements between registered employers' organizations and trade unions.

In contemporary practice, this regulatory landscape has undergone an important transformation through the enactment of Government Regulation Number 51 of 2023, which officially amended PP Number 36 of 2021 as the latest implementing mechanism under the post-Job Creation Law (UU Cipta Kerja) paradigm. This new regulatory framework aims to stabilize industrial relations, protect worker rights, and ensure fairness in wage distribution (Aguatina et al., 2024).

Nevertheless, a severe socio-legal gap remains embedded within this updated framework. PP No. 51 of 2023 enforces a rigid model of macroeconomic nominalism, where the calculation of the UMR is tightly restricted to a standardized mathematical formula based strictly on inflation and regional growth parameters. By locking wage increases to fixed economic indices, positive law completely ignores the demographic reality of the worker's family unit. The state's KHL and UMR calculations assume the worker is a single, individual unit without dependants. As a result, positive law exhibits a profound mechanistic rigidity: it treats labor as a static production cost rather than an evolving domestic entity, failing to provide protection for the actual survival and development of the worker's dependants (Syahwal, 2023).

2. The Epistemology of Ethical Wage in Islamic Jurisprudence: *'Urf* and the Absence of Textual Nominalism

Regarding the determination of minimum wages for workers in Islam, Islamic Shari'a does not provide detailed textual provisions, both in the provisions of the Qur'an and Sunnah. Instead, the primary sources of Islamic law offer universal, foundational ethics designed to eliminate oppression and guarantee structural equity. In the Qur'an, what can be found are general provisions related to determining the minimum wage for workers, namely in the letter al-Nahl verse 90 which reads:

إِنَّ اللَّهَ يَأْمُرُ بِالْعَدْلِ وَالْإِحْسَانِ وَإِيتَايَ ذِي الْقُرْبَىٰ وَيَنْهَىٰ عَنِ الْفَحْشَاءِ وَالْمُنْكَرِ وَالْبَغْيِ يَعِظُكُمْ لَعَلَّكُمْ تَذَكَّرُونَ

"Verily Allah commands you to do justice and do good, to give to your relatives, and Allah forbids you from evil deeds, evil and enmity. He teaches you so that you can take lessons" (Al-Nahl: 90).

From an exegetical standpoint, this verse encompasses all invitations to goodness, both obligatory and recommended, and also contains exhortations related to morals and etiquette, both general and specific (al-Razi, 1420 H). When connected directly to the contemporary issue of determining the minimum wage for workers, it can be argued that the verse explicitly instructs employers to remain absolutely fair ('adl) toward their labor force, treating them with active kindness (ihsan) and generosity. The specific term "relatives" (*dhil qurba*) within this contextual application can be soundly interpreted as the "labor force." Workers are structurally embedded as vital parts of the company; had it not been for the strenuous labor of the workers, it would be impossible for the employers' enterprises to develop into large, successful, and sustainable companies. Because workers hold a primary role in the progress and capital accumulation of a firm, the business owner is religiously obligated to enhance the welfare of the workers, which fundamentally includes providing them with a decent, living wage.

Furthermore, this scriptural imperative implies that employers are strictly prohibited from engaging in heinous acts, such as coercing workers to commit immoral acts, or executing corporate extortion and oppression, such as persecuting workers who

do not comply with exploitative management wishes. Within a sharia-compliant employment relationship, all forms of hostility must be structurally avoided—whether between fellow workers, or between workers, managers, and business owners. Wages rightfully owed to workers must never be withheld due to an employer's animosity towards them, nor should workers fail to fulfill their contractual responsibilities properly due to animosity towards their employer.

This protective framework is reinforced by the prophetic tradition. There is a hadith of the Prophet (saw) relating to the provision of wages to workers as follows:

عَنْ بُسْرِ بْنِ سَعِيدٍ أَنَّ ابْنَ السَّعْدِيِّ Mac الْكَلْبِيِّ قَالَ: اسْتَعْمَلَنِي عُمَرُ عَلَى الصَّدَقَةِ، فَلَمَّا فَرَغْتُ مِنْهَا وَأَدَيْتُ إِلَيْهِ أَمْرًا لِي بِعَمَلَةٍ، فَقُلْتُ: إِنَّمَا عَمِلْتُ لِلَّهِ، فَقَالَ: خُذْ مَا أُعْطِيتَ، فَإِنِّي عَمِلْتُ عَلَى عَهْدِ رَسُولِ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ فَعَمَّائِي، فَقُلْتُ مِثْلَ قَوْلِكَ، فَقَالَ لِي رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ: إِذَا أُعْطِيتَ شَيْئًا مِنْ غَيْرِ أَنْ تَسْأَلَ فَكُلْ وَتَصَدَّقْ.

It has been narrated from Busr bin Sa'id that Ibn Sa'di al-Maliki said: "Umar employed me to collect alms (zakat). Upon completion, I handed over the zakat to him, whereupon Umar instructed that I be given a reward/wage." I said: "I did it solely for the sake of Allah." Umar replied: "Take what you have earned; I used to work in a similar capacity during the time of the Messenger of Allah, and he gave me a reward/wage. I then said as you have said, and the Messenger of Allah responded: 'If you are given something without asking, accept it and give charity'" (al-Syaukani, 2000).

Based on the legal implications of this hadith, it is clear that providing prompt wages to people who work is a strict obligation; it is an inherent, unalienable right of the worker. This holds true even if the worker executes the task with absolute sincerity (*ikhlas*), without explicitly demanding wages, or solely hoping for the pleasure of Allah. The text also confirms that the structured provision of wages to public or private workers is not an innovation of the Companions, but was actively practiced under the direct governance of the Prophet himself. The reality of labor as a dignified economic transaction is further illustrated in another prophetic narration:

عَنْ أَبِي هُرَيْرَةَ رَضِيَ اللَّهُ عَنْهُ، عَمِ النَّبِيِّ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ قَالَ: مَا بَعَثَ اللَّهُ نَبِيًّا إِلَّا رَعَى الْغَنَمَ. فَقَالَ أَصْحَابُهُ: وَأَنْتَ؟ فَقَالَ: نَعَمْ، كُنْتُ أَرَعُهَا عَلَى قَرَارِيطٍ لِأَهْلِ مَكَّةَ

Narrated from Abu Hurairah r.a. that the Prophet once said: "Allah did not send a prophet but he used to herd goats." The friends asked: "You too?" He replied: "Yes, I used to herd goats belonging to the Meccans for a few qirath wages" (Hadith narrated by Imam al-Bukhari, hadith number 2262).

The validity of commercial compensation for specialized services is also evidenced by the historical account of the Companions who treated a tribal chief by reciting Surah al-Fatihah:

قَدْ أَصَبْتُمْ، أَقْسِمُوا وَاضْرِبُوا إِلَى مَعَكُمْ سَهْمًا. فَضَحِكَ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ

"You are right, now divide the wages and give me a share." The Holy Prophet said it with a smile (Hadis narrated by Imam al-Bukhari, hadith number 2276).

Collectively, these foundational texts provide irrefutable proof that an employer is religiously and legally bound to pay the wages of workers, regardless of whether the worker aggressively demands it, because it constitutes their absolute right in Islam. Crucially, however, none of these textual sources explicitly define a rigid, fixed nominal currency value for the minimum wage. In the absence of textual nominalism, Islamic jurisprudence provides a dynamic solution: the determination of minimum wage must be channeled through 'Urf (the prevailing, healthy customs and socioeconomic standards of a given society). Because Islamic law lacks a rigid nominal figure, it does not mean the framework is arbitrary. It necessitates contemporary *ijtihad* grounded in Islamic legal philosophy, specifically *maqashid al-shariah*, which is strategically divided into *maqashid al-khâssah* (the targeted five essential human needs, or *al-ahwal al-khamsah*) and *maqashid al-'âmmah* (the universal, overarching objectives of Islamic law).

3. Operationalizing *Al-Ahwal al-Khamsah* and *al-'Adâlah* as a Reconstructive Wage Standard

The systematic classification of *maqashid al-shariah*, according to classical theory, is grouped into five foundational values: the maintenance of religion, life/soul, lineage, property, and reason, with each dimension operating at the levels of *dharuriyah*

(essential), *hajiyah* (complementary), and *tahsiniyah* (embellishing) (al-ghazali, n.d.). To reconstruct Indonesia's minimum wage framework, these five elements must be operationalized directly as objective baseline policy indicators, strictly evaluated at the dharuriyah level.

- 1) *Hifz al-Dîn* (Maintenance of Religion): At the dharuriyah level, integrating *hifz al-dîn* into the minimum wage framework requires the complete alignment of wage policies with sharia commands and the absolute abandonment of prohibited practices. Islamic muamalah must be protected from exploitative structures that distort ethical teachings. In economic transactions and employment contracts, divine values must be maintained because all processed economic resources are seen as divine trusts. All forms of economic activity are human efforts to seek God's bounty without conflicting with Shari'a boundaries; hence, *maqashid* operates as an economic law bound to faith, morals, and corporate ethics (Djamil, 2015). In practice, *hifz al-dîn* dictates that wages must not originate from forbidden (*haram*) sources, must not be paid in illicit commodities, and must avoid contractual ambiguity (*gharar*) that destroys the mutual consent and insincerity of the worker and the firm.
- 2) *Hifz al-Nafs* (Maintenance of Life/Soul): Maintaining the soul at the dharuriyah level traditionally involves securing basic physical survival, such as the mandatory provision of food to sustain life, the absence of which threatens human existence (al-Salam, n.d.). In contemporary socio-legal realities, *hifz al-nafts* directly governs the fulfillment of standard human living costs, including clean food, water, clothing, and proper shelter. This is governed by the foundational fiqh maxim:

الْحَاجَةُ إِذَا عَامَتْ كَالضَّرُورَةِ

"The need is general in nature, such as in an emergency"

This legal principle establishes that an infrastructure need traditionally classified as *hajiyah* (such as standard modern housing and transportation) is

elevated to a *dharuriyah* (essential) status if it becomes critical to the community's collective life (al-Suyuti, n.d.). Therefore, modern wage settings cannot rely on historical, primitive survival baselines (Bayyah, 2025). Under *hifz al-nafs*, the reconstructed minimum wage must fully cover healthy nutrition three times a day, clothing relative to societal standards, and housing costs (rental or housing installments).

- 3) *Hifz al-Nasab* (Caring for Descendants/Family): While *hifz al-nasab* traditionally governs marriage laws, the prohibition of adultery, and the preservation of valid lineage at the *dharuriyah* level (Umar, 2007), its application to labor law expands to the socioeconomic protection of the worker's family. The primary scriptural baseline is derived from the Qur'an:

وَلْيَخْشَ الَّذِينَ لَوْ تَرَكَوْا مِنْ خَلْفِهِمْ ذُرِّيَّةً ضِعَافًا خَافُوا عَلَيْهِمْ فَلْيَتَّقُوا اللَّهَ وَلْيَقُولُوا قَوْلًا سَدِيدًا

"And fear Allah those who should leave behind them weak children, whom they worry about (their welfare). Therefore, let them fear Allah and let them speak the truth" (al-Nisa': 9).

This verse forbids leaving descendants in a state of economic weakness and vulnerability. It commands humans to optimize their labor, balance worldly effort with spiritual duties, and secure future family welfare (al-Nashr: 7-8). Therefore, a *maqashid*-compliant minimum wage must explicitly calculate the living and educational costs of the worker's dependants and incorporate structured employment insurance (Article 1 of Law no. 2 of 1992 concerning the insurance business). This ensures that in the event of industrial accidents or death, the worker's lineage is legally and financially insulated from poverty.

- 4) *Hifz al-Aql* (Maintenance of Mind): Preserving reason at the *dharuriyah* level prohibits the consumption of intoxicating substances, while its *hajiyyah* level commands the systematic pursuit of knowledge (Umar, 2007). In industrial relations, *hifz al-aql* requires that the minimum wage fully cover the costs of cognitive and physical health maintenance. If a wage floor fails to provide budget

allocations for healthcare, mental recovery, and intellectual balance, it violates *maqashid*, as physical health is directly intertwined with the worker's capacity to execute their duties optimally.

5. *Hifz al-Mâl* (Maintenance of Property): Economic cooperation in sharia must avoid gharar (uncertainty), maysir (gambling), riba (usury/exploitation), and ikrah (coercion), while ensuring fair compensation and strict recording (Sanhuri, 1998). At the dharuriyah level, hifz al-mâl prevents the illegal seizure of property and is governed by the prophetic maxim:

لَا ضَرَرَ وَلَا ضِرَارَ

"It can't be harmful and it can't be harmed" (Rajab, n.d.).

This rule bans actions that cause harm to others and commands the systemic prevention of mutual injury. In wage setting, *hifz al-mâl* dictates that no policy should eliminate or diminish a worker's rightful earnings for unilateral corporate profit. Wage-setting must never enrich the employer by exploiting and impoverishing the laborer.

By synthesizing these five dimensions with the universal objectives (*maqashid al-'âmmah*) defined by Ibn 'Âshur as:

المعاني و الحكم الملحوظة للشارع في جميع احوال التشريع او معظمها بحيث لا تختص ملاحظتها بالكون في نوع خاص من احكام الشعة.

“The meanings and wisdoms that God pays attention to in all the provisions of the Shari’a, or most of them if not specifically in one kind of Shari’a law” (Ashur, n.d.).

Islamic law transitions into a highly concrete, operational framework designed to maintain public welfare (*maslahah*) across all *muamalah* sub-sectors (Ashur, n.d.). Among the universal indicators of *maqashid al-'âmmah*—including *fitrah*, tolerance, equality, and freedom—the dimension of justice (*al-'adâlah*) serves as the core reconstructive standard for wages.

4. Dual Compliance in Practice: SFI Institutional Mechanisms in Navigating State Regulations and *Maqashid* Goals

In the Qur'an, justice is expressed through three primary linguistic terms: *al-'adl* (equality between two or more parties), *al-qisth* (proper, equitable distribution adjusted to real context and needs), and *al-mizan* (cosmic balance) (al-Nisa': 135; al-Rahman: 7). Within Islamic economics, justice demands the absolute alignment of rights and obligations, completely eliminating fraud, extortion, or asymmetric exploitation. True economic transactions must balance rewards with effort, removing all elements of tyranny. When applied to minimum wage determination, justice (*al-'adl*) dictates that both employers and workers must fulfill their respective obligations, hold equal opportunities to claim contractual rights, and possess identical protections and legal standing during litigation or industrial disputes. Under contemporary *maqashid* structures, the determination of a fair minimum wage must synthesize *al-ahwal al-khamsah* with statutory enforceability, wealth redistribution, and equal access to legal remedies (Zaman & Rosyadi, 2024).

In the empirical realm of Indonesian corporate practice, the wage determination system within Sharia-based business institutions is formally bound by the state's positive legal framework, specifically Government Regulation Number 36 of 2021 and its current amendment, Government Regulation Number 51 of 2023 (Government Regulation Number 51 of 2023; Rizka Maria Merdeka, 2024). From the perspective of Islamic economics, these institutions are normatively required to manifest the principles of structural justice, transparency, and worker welfare, ensuring that total compensation remains commensurate with performance while fully securing the domestic living needs of the worker's family unit (Nurkhaerani, 2024). Formally, Sharia Financial Institutions (SFIs)—under the mandate of Law Number 21 of 2008 concerning Sharia Banking—must ground their operations in sharia principles of justice ('*adl*'), transparency, and equilibrium (*tawazun*). Prominent institutions like Bank Syariah Indonesia (BSI), Bank Muamalat Indonesia, and Sharia Cooperatives (Baitul Tamwil Muhammadiyah / BTM)

explicitly integrate profit-sharing (*syirkah*) and fairness principles into their corporate governance frameworks.

However, direct field observations and semi-structured interviews with SFI supervisors and management executives reveal a profound institutional paradox. When confronted with the question of whether management explicitly utilizes *maqashid al-shariah* models to calculate the nominal baseline of employee wages, SFI leaders acknowledge that a major conceptual gap persists. Not all corporate leaders within the sharia financial sector possess a comprehensive, operational understanding of *maqashid al-shariah* as a tool for macroeconomic wage formulation. Consequently, the philosophical indicators of *al-ahwal al-khamsah* are not directly used to calculate the core nominal minimum wage. Instead, management prioritizes strict compliance with the state's positive legal regulations to prevent severe administrative or penal sanctions from the Ministry of Manpower (Saidi, personal communication, July 12, 2026; Supriatin, personal communication, September 26, 2026; Rahmawati, personal communication, September 20, 2026).

To navigate this structural dilemma, Indonesian SFIs have developed an innovative operational mechanism to fulfill dual compliance (legal compliance to the state and sharia compliance to Islamic ethics). SFI executives state that the principle of ensuring an ethical, sufficient standard of living for employees is deliberately separated from the rigid nominalism of the basic UMR/UMK. While the basic salary strictly mirrors the state-mandated nominal floor to satisfy legal uniformity, the broader objectives of *maqashid al-shariah* are actively pursued through non-wage components. SFIs mobilize an extensive array of secondary financial instruments, including performance incentives, corporate profit-sharing bonuses, full family healthcare coverage (addressing *hifz al-nafs* and *hifz al-nasab*), and institutional education grants for employees' children. This empirical finding demonstrates that while Indonesian Islamic banks remain bound by the mechanistic rigidity of positive state law, they successfully deploy sharia corporate governance to fulfill *al-ahwal al-khamsah* through

non-wage benefits, effectively exceeding the baseline welfare requirements enforced by state regulations (Saidi, personal communication, July 12, 2026; Supriatin, personal communication, September 26, 2026; Rahmawati, personal communication, September 20, 2026).

To visualize how the four sub-themes merge into a single model, the table below maps the structural gaps of positive law against your operationalized maqashid criteria and the empirical solutions practiced by SFIs:

Table 1.
Analytical Matrix of Wage Framework Reconstruction: Synthesizing Positive Law, Maqashid al-Shari'a Philosophy, and SFI Corporate Practices

No	Sub-Theme / Dimension	Positive Law Framework (PP 51/2023)	Islamic Legal Philosophy ('Urf & Maqashid)	SFI Empirical Practice (BSI, Muamalat, BTM)
1	Macroeconomic vs. Ethical Focus	Rigid nominalism; calculated via $\text{Growth} + (\text{Inflation} \times \text{Alpha})$. Treats labor as a individual production cost.	Absence of textual nominalism; relies on 'Urf to adjust to dynamic local costs and human dignity.	Complies with state-mandated floors to avoid penal sanctions (Legal Compliance).
2	<i>Hifz al-Nafs & al-Nasab</i> (Life & Lineage)	Calculations assume a single worker unit; completely ignores family/dependants.	Mandates fulfillment of domestic family needs; strictly forbids leaving weak descendants (QS. An-Nisa': 9)	Mobilizes non-wage components: family healthcare, profit-sharing bonuses, and education grants.
3	<i>Hifz al-Aql & al-Mâl</i> (Mind & Property)	Minimalist health/recreation components inside individual KHL metrics.	Mandates complete health preservation (Aql) and bars unilateral wage erosion (Lâ dharar wa lâ dhirâr).	Deploys extensive performance incentives and corporate welfare policies to preserve human capital.
4	<i>Al-'Adâlah</i> (Universal)	Focuses on formal	Demands	Achieves dual

	Justice)	industrial stability and procedural uniformity	substantive equilibrium (Al-Mîzân) and context-adjusted equity (Al-Qisth).	compliance by using non-wage variables to fulfill ethical sharia goals within state boundaries.
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The structural synthesis delineated in Table 1 reveals a profound institutional paradox within Indonesia's current wage ecosystem, wherein Sharia Financial Institutions (SFIs) operate as critical intermediaries bridging two divergent legal paradigms. On one end, the positive legal framework enforced by Government Regulation (PP) No. 51 of 2023 epitomizes a model of macroeconomic nominalism that strips labor of its sociological attributes. By reducing human capital to a static mathematical variable dictated exclusively by localized inflation and arbitrary growth indices, the state system effectively alienates the worker from their broader domestic reality. Conversely, Islamic economic philosophy, anchored in the universal tenets of *maqāṣid al-sharī'ah*, rejects this mechanistic atomization. It mandates that remuneration frameworks must dynamically accommodate the biological and socioeconomic survival of the worker's family unit, thereby operationalizing the preservation of life (*ḥifẓ al-nafs*) and lineage (*ḥifẓ al-nasab*).

To navigate this deep socio-legal disconnect without inviting severe state-imposed punitive or administrative sanctions, SFIs like BSI, Bank Muamalat, and BTM have structurally internalised a mechanism of dual compliance. Field evidence underscores that these entities cleverly bifurcate their corporate obligations: formal legal compliance is met by mapping base salaries rigidly to the state-mandated UMR/UMK thresholds, while substantive sharia compliance is engineered through the aggressive deployment of secondary, non-wage financial variables. This empirical reality demonstrates that while the state framework remains indifferent to the ethical imperatives of labor dignity, sharia corporate governance possesses the structural flexibility to transcend positive law

boundaries. By transforming corporate profit-sharing (*syirkah*), comprehensive family healthcare, and instructional grants into mainstream welfare tools, SFIs successfully convert what would otherwise be a rigid production cost into an evolving framework of socioeconomic equity (*al-qisth*).

Ultimately, this analytical matrix proves that a holistic reconstruction of Indonesia's minimum wage framework is not only theoretically viable but empirically urgent. The practical success of SFIs in executing these non-wage welfare models offers a functional blueprint for state regulators to look past strict statutory dogmatics. Rather than maintaining an operational blind spot toward the escalating costs of human capital reproduction, the positive legal structure could be redesigned to integrate flexible domestic indexations inspired by the philosophy of *al-ahwal al-khamsah*. Consequently, synthesizing the formal uniformity of state regulations with the ethical elasticity of Islamic jurisprudence creates a highly balanced framework—one that effectively secures macroeconomic industrial stability without sacrificing the foundational principles of universal justice (*al-'adālah*).

Expanding the socio-legal horizon, this institutional duality demonstrates a critical systemic tension where formal corporate networks act as structural shock absorbers against the alienating effects of pure economic positivism. When SFIs implement non-wage variables to buffer the rigidity of PP No. 51 of 2023, they are not merely executing peripheral corporate charity; rather, they are performing a vital epistemological resistance against the commodification of labor. This empirical phenomenon exposes the severe limitations of contemporary state law, which operates under an unvarnished capitalistic rationality that isolates economic metrics from human survival. By relying on structural loopholes to inject ethical values into a rigid legal landscape, these institutions demonstrate that when positive state law abdicates its constitutional duty to protect human welfare, alternative normative systems—such as sharia corporate governance—must step in to restore structural equilibrium.

Furthermore, this structural compromise provides a profound theoretical contribution to the discourse on legal pluralism and corporate social responsibility within developing economies. The operational reality of Indonesian SFIs proves that legal formalisms and religious normative expectations do not simply exist in static conflict; instead, they dialectically interact to form a hybrid ecosystem of survival and ethical fulfillment. By transforming corporate surplus into essential welfare resources like healthcare and education grants, the SFI model effectively demonstrates how the rigid mechanics of state-enforced inflation indexes and Alpha coefficients can be bypassed from within. Ultimately, this deep socio-legal interplay underscores that the ideal reconstruction of the national wage policy must transition away from individualistic corporate cost-accounting, embracing instead a holistic institutional framework where state regulations and ethical jurisprudential elasticity mutually reinforce human dignity.

D. Conclusions

This study demonstrates that the current framework for determining the Regional Minimum Wage (UMR) in Indonesia suffers from systemic mechanistic rigidity. Under positive legal frameworks, particularly culminating in Government Regulation (PP) Number 51 of 2023, wage formulation is strictly confined to macroeconomic indices such as inflation and regional economic growth. This positive law structure operates on an individualistic paradigm, treating the worker as a solitary economic unit and completely ignoring the socioeconomic realities of their dependants. Conversely, Islamic jurisprudence offers an alternative epistemology of wage decency that deliberately avoids rigid textual nominalism. Grounded in *'Urf* (healthy economic customs) and guided by foundational principles of justice (*al-'adâlah*) and goodness (*ihsan*) as mandated in Surah al-Nahl Verse 90, Islamic law establishes that a decent wage must holistically fulfill the multidimensional living requirements of the worker and their family unit.

By operationalizing *maqashid al-shariah* at the *dharuriyah* (essential) level through *al-ahwal al-khamsah*, this study establishes a robust ethical baseline for wage reconstruction. A truly fair minimum wage must transcend survival-level calorie counting. It must actively secure human life preservation (*hifz al-nafs*), protect future lineages from economic vulnerability (*hifz al-nasab*) through structured employment insurance as aligned with Surah al-Nisa' Verse 9, maintain cognitive health and productivity (*hifz al-aql*), and insulate the labor relationship from unilateral exploitation (*hifz al-mâl*) under the *lâ dharar wa lâ dhirâr maxim*.

Empirically, this philosophical model finds a unique manifestation within Indonesian Sharia Financial Institutions (SFIs), including Bank Syariah Indonesia (BSI), Bank Muamalat, and Sharia Cooperatives (BTM). Faced with an institutional paradox, SFIs execute a strategy of dual compliance. To prevent state-enforced administrative and penal sanctions under the Manpower Act and PP No. 51 of 2023, these institutions strictly adhere to state-mandated nominal UMR baselines. However, to fulfill their core sharia obligations, they bypass the rigidity of positive state law by aggressively mobilizing non-wage components. Through the strategic deployment of performance incentives, profit-sharing (*syirkah*) bonuses, comprehensive family healthcare, and education grants, SFIs successfully execute the higher ethical mandates of *maqashid al-shariah*.

Ultimately, this study concludes that Indonesia's national wage framework must be reconstructed to move beyond narrow macroeconomic nominalism. Policy reformers should integrate ethical, family-centric components into the state's standard living needs (KHL) metrics. Future legislative updates should treat the worker as a holistic domestic entity rather than a static corporate cost, creating a balanced industrial ecosystem (*al-mîzân*) that protects both corporate viability and human dignity.

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