

Religious Holiday Allowance as a Form of Justice for Casual Workers in Indonesia

I Putu Sukadana^{1*}, Wiwik Afifah²

¹Universitas 17 Agustus 1945 Surabaya, Indonesia

²Universitas 17 Agustus 1945 Surabaya, Indonesia

*Corresponding Author: iputusukadana1976@gmail.com

Abstract

Article History:

Submitted:

11-11-2024

Received:

18-11-2024

Accepted:

11-12-2024

Keywords:

wages; religious
holiday allowance;
justice; casual workers

Wage regulations are designed with the main objective of protecting the welfare of workers and providing a sense of justice for all workers. One form of wage that is a right for workers in Indonesia is the provision of Religious Holiday Allowance as non-wage income. The implementation of the provision of Religious Holiday Allowance has several problems such as being underpaid, not paid, paid late, and paid in installments as much as possible. In addition, there are also gaps and legal issues for casual workers with work intensity below 21 working days in a month and who have worked for more than 3 consecutive months, so they do not get Religious Holiday Allowance. The purpose of writing this journal is to analyze the regulation of the provision of Religious Holiday Allowance to casual workers under existing positive laws in Indonesia. The writing of this journal uses the normative juridical method through conceptual and statutory approaches. Based on the analysis that has been done, it shows that the Religious Holiday Allowance for casual workers who work with a working period of more than or less than 12 months and or work not full for 21 working days in a month, can cause legal problems due to unclear calculations so that the impact is not paid Religious Holiday Allowance. The sanctions for employers who do not pay Religious Holiday Allowance on time are fines and administrative sanctions. However, many casual workers do not settle the dispute, both litigation and non-litigation, due to the need for work in addition to the unequal position in the employment agreement.

1. Introduction

Labour law includes a set of written and unwritten regulations that govern the employment relationship before, during, and after employment in the context of jobs¹. This cannot be separated from the proximity of people's lives to labour. People need work to earn wages as a means of fulfilling their daily needs. Therefore, matters relating to labour will always be discussed when they are no longer by the dynamics of life's needs, one of which concerns wages. Wage problems are complex, occurring not only in the normative context (law in books) but also at the application level (law in action). For example, wage problems still often arise due to differences in minimum wages at the city, district, provincial, or national levels. Differences in the determination of wages are always related to the nature, type, and capability of work in each company, which generally vary, as do the regions². Wage laws are designed with the primary objective of protecting the welfare of workers. A worker's main motivation for working is to earn a wage or payment that can fulfil their needs and those of their family. Therefore, issues relating to wages and earnings are very sensitive, as they

¹ Dr. Hj. Endeh Suhartini, S.H., M.H, Ani Yumarni S.HI., M.H, Siti Maryam, S.H., M.H, Mulyadi, S.H., M.H, "Hukum Ketenagakerjaan dan Kebijakan Upah" (Rajawali Pres: Depok, 2020)

² Kusbianto, "Hukum Perburuhan", (Enam Media: Medan, 2020)

directly impact workers' human rights and basic living needs³. A Religious Holiday Allowance (RHA) is a form of additional income provided to employees outside of their wages. In Indonesia, the provision of this allowance is regulated by Permenaker No. 6/2016 concerning RHA for Workers/Labourers in Companies. Providing RHA to casual workers not only reflects appreciation for their contributions but is also a concrete manifestation of human values in accordance with the 5th precept of Pancasila.

RHA is an important component anticipated by workers every year. However, its implementation often falls short of expectations due to various factors such as unclear interpretation of the rules, the company's ability to fulfill its obligations, lack of understanding among workers, and unfair practices by employers. The provision of this allowance by employers to casual workers aims to ease the burden of expenses incurred during the celebration of their respective religious holidays⁴. RHA is regulated by legal statutes and is a normative right that employers must provide to casual workers. To ensure a balance between workers' rights and obligations, the implementation of this allowance must comply with applicable rules and procedures and not contradict existing regulations⁵. However, the implementation of the RHA for casual workers tends to face serious problems in the fulfillment of workers' rights and has the potential to cause disputes between workers and employers. Based on data collected from the Surabaya Legal Aid Institute, which opened RHA Complaint Post in East Java on 15 March 2024, there are violations in the form of underpaid (763 people), unpaid (73 people), late-paid (70 people), and RHA paid in installments (367 people)⁶. In addition, there are also gaps and legal issues for casual workers who work less than 21 days a month and have worked for more than three consecutive months, thus not receiving RHA. This data shows an element of injustice in the implementation of the law related to the provision of RHA, as evidenced by the large number of casual workers who do not receive the allowance or receive it in ways that do not align with existing laws and regulations. The provision of RHA is a right and an implementation of justice. The theory of distributive justice seeks to determine principles that can be used to achieve fair and equitable distribution among members of society in various contexts, including economics, politics, education, and social welfare. This theory is used in considering the moral and ethical values of the rules that are formulated and implemented.

The provision of religious holiday allowances is a basic right of workers that reflects the implementation of the principle of justice. In this case, the theory of distributive justice is very relevant because it seeks to determine the principles that can be used to achieve fair and equitable distribution among members of society. In the context of providing religious holiday allowance, this theory emphasizes the importance of fair distribution between employers and

³ Arifuddin Muda Harahap, "Pengantar Hukum Ketenagakerjaan dan Perburuhan", (Litnus: Batu, 2020)

⁴ Ida Hanifah and Ismail Koto, "Problema Hukum Seputar Tunjangan Hari Raya di Masa Pandemi Covid-19" *Jurnal Yuridis* 8, No.1 (2021): 23-42, <https://doi.org/10.35586/jjur.v8i1.2879>

⁵ Lelly Muridi Zham-Zham, "Sanksi Bagi Pengusaha yang Terlambat Membayar Tunjangan Hari Raya Keagamaan Akibat Pandemi Covid-19 Perspektif UU No13 Tahun 2003 Tentang Ketenagakerjaan", *Journal of Indonesian Law* 2, No 1, 2021: 49-80, <https://doi.org/10.18326/jil.v2i1.49-80>

⁶ LBH Surabaya, "Pres Realese Posko Pengaduan Tunjangan Hari Raya (THR) Keagamaan Tahun 2024 Jawa Timur", (2024) dari <https://www.bantuanhukumsby.or.id/article/103> diakses pada 30/08/2024

casual workers, to ensure that all parties benefit equally from the system. Distributive justice theory considers moral and ethical values in developing and implementing rules. In practice, this means that RHA policies should be designed in such a way that the balance of interests between employers and casual workers is maintained. Employers are expected to fulfill their obligations in providing RHA as a form of appreciation and fulfillment of workers' rights. Meanwhile, casual workers get justice in the form of additional welfare guarantees in accordance with their contribution. Thus, the theory of distributive justice does not only function as a tool to assess whether the provision of RHA has created the expected balance. Through this approach, employers and casual workers benefit proportionally, creating harmony and social justice in industrial relations. This balance of interests can ultimately strengthen work stability and productivity, and improve overall welfare.

The provision of RHA not only fulfills employee rights, but also plays an important role in increasing workers' purchasing power, which has a positive impact on the wider economy. When workers receive RHA, they get additional income that can be used for daily shopping, payment of obligations, and other consumption activities, which directly increases the circulation of money in the community. This increase in consumption stimulates local economic activity, helps small and medium enterprises, and promotes economic growth. Thus, the RHA policy not only supports workers' welfare but also contributes to the strengthening of the economy through increased purchasing power and broader public welfare. This is in accordance with the theory of distributive justice, which underlines the importance of fair and equitable distribution of resources for shared social and economic welfare. According to John Rawls' Distributive Justice Theory, the principle of "difference" emphasizes that economic and social inequality can only be justified if it provides the greatest benefit to those who are most disadvantaged. In the context of providing RHA to vulnerable casual workers, this reflects the application of the principle of difference as it provides legal protection and financial support that helps reduce their vulnerability. By providing greater compensation such as RHA, we not only recognize the contribution of freelancers to the economy but also ensure that the most disadvantaged groups receive special attention, thus creating a fairer social and economic balance. Based on this, the writing of this journal analyses the regulations regarding the provision of RHA to casual workers as a form of justice. There is previous research related to the provision of RHA for casual workers. RHA plays an important role in increasing worker productivity. It is not only an additional income but also a form of attention and recognition from the company for the welfare of workers. Providing RHA is considered an effort by the company to build harmonious relationships with workers, increase fairness and satisfaction, and enhance worker loyalty⁷. Furthermore, the protection of workers' rights, including the proper payment of RHA, is crucial to the success of the company because workers' welfare directly affects their performance and satisfaction⁸.

⁷ Muhammad Addin Hidayatulloh, Firmansyah, Adam Ivanda Raditya, Ibnu Dwi Fajar, Feri Husein Hibadullah, and Saridawati, "Manfaat Serta Pengaruh Kompensasi Tunjangan Hari Raya Terhadap Kinerja Karyawan", *Journal of Mister* 1, No. 3b (2024): 1057-1064, <https://doi.org/10.32672/mister.v1i3b.1805>

⁸ I Nyoman Gilang Radwithama, Anak Agung Sagung Laksmi Dewi, and Luh Putu Suryani, "Penerapan Peraturan Menteri Ketenagakerjaan Nomor 6 Tahun 2016 di PT Braga Konsep Solusi", *Jurnal Preferensi Hukum* 2, No. 3 (2021): 564-569, <https://doi.org/10.22225/jph.2.3.4014.564-569>

2. Methods

The writing of this journal adopts the juridical-normative legal research method, which prioritizes the study of norms, in the form of laws and regulations or court decisions. The legal analysis uses a prescriptive system by presenting new legal arguments regarding the resolution of the problem of regulating the provision of religious allowances as a form of justice for casual workers through a statutory and conceptual approach. The concept of justice used is distributive justice, incorporating thoughts from the utilitarianism school

3. Results and Discussion

3.1. Religious Holiday Allowance as Part of Wages with Principles of Justice

In Article 1 paragraph 1 of PP 36/2021, wages are defined as compensation in the form of currency given by employers to workers for work performed. The determination and payment must be in accordance with the work agreement or applicable laws and regulations, including benefits for workers and their families. In this case, the allowance in question is RHA which is classified as non-wage income that must be paid by the Employer to workers/laborers or families ahead of Religious Holidays as stipulated in Article 1 paragraph 1 of Permenaker 6/2016. These regulations provide legal certainty for both workers and employers. This certainty is important to avoid disputes over wage payments and to ensure that workers' rights are protected. With wages expressed in monetary terms and including benefits for both workers and their families, it provides even more optimal protection for workers. Wages include various main components such as fixed benefits, basic wages, and non-fixed benefits. The basic wage includes the primary remuneration given to workers based on the labour agreement. Permanent and non-permanent allowances are additional benefits provided to meet the specific needs of workers and their families.

This aligns with the principle of legal protection as an effort to safeguard human rights that can be harmed by others. It aims to provide guarantees to the community so that individuals can fully enjoy all the rights guaranteed by law⁹. More specifically, this protection relates to workers' rights, particularly in the context of fair wages¹⁰. A fair wage is a legal right that an individual earns from the moment they commit to a job with a company, and that the company has an obligation to fulfill. This emphasizes the importance of protecting workers' rights to ensure their welfare and that of their families. Additionally, wages serve as the basis for calculating the payment of other obligations and rights such as RHA, overtime pay, and other compensation. Thus, wages must reflect the fair value of work and become a reference in the calculation of other compensation as regulated by laws and regulations.

Wages are the most important component of the agreement between employer and employee. This is because wages are the main goal for workers to receive compensation from employers. Therefore, the existence of wages affects performance and determines the quality of the relationship between workers and employers. From the company's perspective, providing fair compensation not only increases worker productivity and loyalty but also improves the company's reputation and attracts qualified workers¹¹. From the perspective of

⁹ Shenti Agustini, "Perlindungan Hukum Bagi Pekerja Harian Lepas dan Pekerja Dengan Satuan Waktu Jam Dalam Undang-Undang Cipta Kerja" *Jurnal Kertha Semaya* 9, No. 10 (2021): 1907-1916, <https://doi.org/10.24843/KS.2021.v09.i10.p15>.

¹⁰ Basani Situmorang, S.H., M.H. "Laporan Pengkajian Hukum Tentang Menghimpun dan Mengetahui Pendapat Ahli Mengenai Pengertian Sumber-Sumber Hukum Mengenai Ketenagakerjaan", Badan Pembinaan Hukum Nasional (2019)

¹¹ Dian Sudiantini, Destya Fitri Andini, Dhea Syifa Khaerunnisa, Dimas Listyanto Putra, and Dinda Putri Armayani, "Analisa Mengenai Pemberian Kompensasi Terhadap Kinerja Karyawan di Perusahaan", *Sibatik Jurnal* 2, No. 6 (2023): 1673-1681, <https://doi.org/10.54443/sibatik.v2i6.886>

workers, a fair and decent wage not only reflects respect for their contributions but is also an important element in ensuring their well-being and dignity. This principle is affirmed in various International Labour Organization (ILO) Conventions, which emphasize respect and protection to eliminate poverty and promote social justice.

The idea of social justice in various ILO constitutions stresses the achievement of economic equilibrium with full employment and full production through state intervention¹². ILO Convention No. 100 on Equal Pay for Male and Female Workers, which Indonesia has ratified, is in accordance with Article 1, paragraph 30 of Law No. 13 of 2003 on Labour (referred to as Law 13/2003). This law confirms that wages are the right of workers who are paid in the form of money as a reward from the employer based on a work agreement, contract, or regulation, including benefits for workers and their families for work that has been or will be performed. This reflects the Government of Indonesia's commitment to protecting workers' rights, particularly in relation to wages. Then based on Article 28D paragraph (2) of the 1945 Constitution, it states that everyone has the right to work and fair and decent treatment in labor relations. RHA as an integral part of the employment relationship is guaranteed in this article which is part of workers' welfare. The principle of social justice in Pancasila, especially the fifth principle, and Article 27 Paragraph (2) of the 1945 Constitution, which guarantees the right to work and a decent livelihood, are very relevant in strengthening workers' rights to fair wages, including the provision of RHA. Providing RHA to casual workers is a form of social welfare and economic justice, providing time off for their physical and mental well-being. Providing fair and decent RHA reflects the values of Pancasila by promoting equality of treatment of all categories of workers, as well as creating a balance between rights and obligations in the labor market, which benefits both workers and employers. In this context, RHA is an important tool to ensure that all workers, including casual and temporary workers who often have less job security and fewer benefits than permanent workers, receive fair and equal treatment. Providing RHA helps address these inequities by providing much-needed additional compensation to more vulnerable workers, improving their welfare, and ensuring that their rights are respected. It reflects the country's efforts to promote economic and social justice, as well as respect for the dignity of every worker, in accordance with the nation's fundamental values and is an international standard for workers' rights.

Base wages include basic remuneration distributed to workers based on the type or level of their work, with the amount determined by agreement between the parties. Fixed allowances include regular payments related to salaried work provided consistently to workers and paid together with the basic wage in the same period of time. In contrast, non-permanent allowances include payments directly or indirectly related to the worker, which are given inconsistently to both the worker and the worker's family. These non-fixed benefits are provided in accordance with the base wage payment period and may include benefits such as attendance-based transport and meal allowances, which are provided based on worker attendance¹³. Fulfillment of decent and fair wages is certainly obligatory for employers to their workers, including the provision of RHA as a worker's right. According to Article 1, paragraph 1 of Permenaker 6/2016, this regulation aims to ensure that workers receive allowances to meet their various needs and those of their families in preparation for their respective religious holidays. This is in accordance with PP 36/2021 concerning Wages and Permenaker 6/2016.

¹² Ana Indriana, "Kebijakan Pemerintah Terhadap Perlindungan Hak Pekerja Freelance (Harian Lepas) di Indonesia" *Jurnal Ekonomi & Bisnis* 5, No.2 (2021): 120-134, <https://ejournal.iaingawi.ac.id/index.php/investama/article/view/567>.

¹³ Andi Amansyah, Robin Jonathan, and Elfreda Aplonia Lau, "Evaluasi Besaran Penggajian dan Pengupahan Tenaga Kerja Harian Lepas/ Outsourcing pada PT. Birutiga Utama", *Fakultas Ekonomi Universitas 17 Agustus 1945 Samarinda*

The provision of benefits, including the provision of Religious Holiday Allowance is the fulfilment of the right to decent work and is an important aspect or element of national development. This aims to support human development in Indonesia as a whole and the development of society as a whole in order to create a just, prosperous, prosperous and equitable breakfast spiritually or materially in accordance with Pancasila and the 1945 Constitution of the Republic of Indonesia¹⁴. Workers have the legal right to a fair wage, including the receipt of benefits in accordance with regulations. This is a right that is earned and can be demanded from the moment the worker binds himself to carry out work in a company. This confirms that companies have an obligation to provide fair wages or payment to their workers. Fair wages not only reflect an appreciation of workers' contributions, but are also an important element in ensuring their welfare and dignity as in Article 28D paragraph 2 of the 1945 Constitution which states that all individuals have the right to labour with proper and fair remuneration and treatment¹⁵.

Justice for casual workers in labour law can take the form of religious holiday allowances. The theory of justice that can be used to justify this concept is the principle of utilitarianism, which argues that distributive justice should achieve 'the greatest happiness for the greatest number of people'. In this view, a distribution is considered fair if it provides maximum benefit or happiness to society as a whole, even if it means that some people receive more than others. Distributive justice in the view of utilitarianism positions casual workers to get the right to religious holiday allowances as a form of justice for groups that must be affirmed because of their unequal conditions in the slavery of workers with employers or workers who are lower than other workers. In addition, there is a theory of justice known as the objective difference principle, in which social and economic inequalities should be organized in such a way that they provide the greatest benefit to those who are most disadvantaged. This principle emphasizes the importance of improving conditions for the most marginalized groups in society¹⁶.

When it comes to the provision of RHA for more vulnerable workers such as casual workers, the application of the principle of distributive justice will ensure that all workers regardless of their status, are entitled to RHA that is equal and proportional to their needs. This ensures that every worker has their physical and mental well-being, especially during religious holidays. On the other hand, the application of Rawls' justice, particularly through the principle of difference, will ensure that contract workers, who are often in the most vulnerable position, get special attention in the provision of RHA. This means providing RHA to casual workers to compensate for their employment instability so that they not only fulfill their basic needs but also feel fairness in treatment. Thus, RHA not only serves to meet the needs of workers in general but also to promote equality and improve conditions for the most marginalized groups, in accordance with Rawls' principles of justice.

3.2. Conditions for Providing Religious Holiday Allowance

In accordance with Article 2 of Permenaker 6/2016 which regulates as follows:

Article 2

'(1) Employers are obliged to provide Religious Holiday Allowance to Workers/Labourers who have had a continuous working period of 1 (one) month or more.

¹⁴ Hufron, "Perlindungan Hukum Pekerja/Buruh Alih Daya Setelah Dikeluarkan Undang-Undang Cipta Kerja", (Jejak Pustaka: Yogyakarta, 2023)

¹⁵ Nicel Riza Anggraini and Otong Rosadi, "Perlindungan Hukum Tenaga Kerja Harian Lepas Berdasarkan Undang-Undang Ketenagakerjaan" *Ekasakti Legal Science Journal* 1, No. 2 (2024): 102-109 <https://doi.org/10.60034/0k4ny383>

¹⁶ Muhammad Taufik, "Filsafat John Rawls tentang Teori Keadilan", *Jurnal Studi Islam Mukaddimah* 19, No. 1 (2013): 51

(2) Religious Holiday Allowance as referred to in paragraph (1) shall be given to Workers/Labourers who have a working relationship with the Employer based on an indefinite term employment agreement or a specific time employment agreement.'

Employers must provide Religious Holiday Allowance which is a form of social protection for workers. RHA aims to assist workers in fulfilling additional needs that must be incurred during religious holidays. This obligation reflects the social responsibility of employers towards the welfare of workers. Then there is a provision that workers who have been continuously working for 1 month are entitled to a religious holiday allowance, which shows an effort to provide broader protection to workers. In this article, the minimum length of service aims to ensure that all workers, including short-term contract workers, are entitled to religious holiday allowance.

This article stipulates that RHA must be given to PKWTT or permanent employees and PKWT such as casual daily workers. PKWT is a contract that connects employees with agencies for a predetermined period, while PKWTT is a contract between trade unions and agencies that is valid indefinitely. The application of non-permanent contracts is often used because it is considered effective and efficient in reducing labour costs for employers who do not need many employees permanently. In cases where employers have a lot of labour for temporary work, various benefits can be provided to support such effectiveness¹⁷. This shows that the right to religious holiday allowance is not limited by the type of employment relationship between employers and workers, thus providing more inclusive protection for all types of workers. This regulation emphasizes the importance of inclusiveness in the provision of workers' rights to ensure fairness and welfare for all workers. This article provides legal certainty for workers and employers regarding the obligation to provide RHA. This is important to avoid disputes and ensure that workers' rights are protected by applicable legal provisions. For workers on non-permanent contracts, the provision of RHA as a form of compensation is very important for them in accordance with their length of service¹⁸.

Then this provision reflects the government's efforts to provide comprehensive social protection to workers. With a guaranteed allowance such as this religious holiday allowance, workers can celebrate their religious holidays with more dignity. In addition, employers are required to understand and comply with this provision to ensure that they fulfill their legal obligation to provide RHA to workers in accordance with existing regulations. Compliance with this provision also contributes to establishing conducive and harmonious industrial relations between workers and employers and prevents the occurrence of PHI which can be detrimental to both parties. Article 2 of Permenaker 6/2016 stipulates that employers are obliged to provide Religious Holiday Allowance to workers, whether they have an indefinite term employment agreement (PKWTT) or a specific time employment agreement (PKWT).

¹⁷ Ahmad Sholikhin Ruslie and Khrisna Mulya Sanjaya, "Perlindungan Hukum Bagi Pekerja Swakelola (Pkwt) Terhadap Perjanjian Kerja Yang Bertentangan Dengan Undang Undang No 13 Tahun 2003", *Bureaucracy Journal: Indonesia Journal of Law and Social-Political Governance* 3, No. 2 (2023): 1351-1367, <https://doi.org/10.53363/bureau.v3i2.251>

¹⁸ Muhammad Ferdy Ramdhan Rifulton and Mega Puspita Sari, "Peranan Kompensasi PKWT dan Bonus Akhir Tahun Dalam Meningkatkan Kinerja Karyawan Pada PT. Suryaraya Rubberindo Industries", *Jurnal Ilmiah Global Education* 4, No. 2 (2023): 960-966, <https://doi.org/10.55681/jige.v4i2.895>

Based on this provision, it means that casual workers are also included as workers who are entitled to religious holiday allowance because they are included as workers with PKWT. When workers who can get Religious Holiday Allowance must fulfill the provisions in Article 2 of Permenaker 6/2016 mentioned above:

a. Weaknesses for Casual Workers employed for less than 20 (twenty) days

Casual workers are more likely to be subject to daily work agreements given the informal nature of the work they do. Some of the jobs that are often assigned to casual workers include garden workers, general laborers, janitors, packers, warehouse workers, event workers, and other workers¹⁹, construction workers, and so on. The problem lies not in the agreement, but in the concept of daily work with a monthly salary.

b. Casual Workers who work less than 20 (twenty) days but work 160 (one hundred sixty) hours

The 160 working hours per month is usually based on the assumption that workers work 8 hours a day for 20 days a month. In the context of casual work, the number of flexible working hours needs to be considered so that their rights are protected, including the payment of RHA. If not closely monitored, employers can take advantage of this provision in several ways to avoid the obligation to pay RHA. For example, employers can deliberately arrange work schedules so that casual workers do not reach the threshold of working hours required to qualify for RHA. They can also game the recording of working hours, divide work contracts into short-term ones, or make oral agreements that are not well-documented, thus complicating workers' claims to their rights.

The second legal loophole is that casual workers may have worked for 1 or 160 (one hundred and sixty) hours, but because they work for 10 (ten) hours a day, the casual worker has not worked for more than 20 days. This is of course also a potential loophole to be utilized by employers to avoid the obligation to provide Religious Holiday Allowance. This manipulation has the potential to occur because the existing provisions only take into account the number of working days, not the total working hours. Thus, employers can avoid the obligation to pay RHA by arranging work schedules that make freelancers not meet the 20 working days requirement, even though their total working hours are enough to be considered full-time.

c. Unclear working hours of casual workers to be able to get Religious Holiday Allowance

Article 2 of Permenaker No. 6/2016 requires that casual workers who can receive Religious Holiday Allowance are "those who have worked for 1 (one) month continuously or more". The provision is not clear what is meant by "continuous working period of 1 (one) month or more" whether those who work for only 1 month can get Religious Holiday Allowance or must be more than 1 (one) month. In this case, it is found that the conditions for granting Religious Holiday Allowance to casual workers, which are temporary and flexible, tend to nullify the right to receive Religious Holiday Allowance due to the existence of loopholes in the conditions for granting Religious Holiday Allowance. This loophole is likely to be

¹⁹ Bayu Ardi Isnanto, "Pegawai Harian Lepas: Contoh dan Bedanya dengan Freelancer", Detik Finance (2023), accessed on 30/08/2024, from <https://finance.detik.com/berita-ekonomi-bisnis/d-6917979/pegawai-harian-lepas-contoh-dan-bedanya-dengan-freelancer>,

utilized by employers who want to actus reus and/or mens rea in the implementation of RHA, especially for casual workers.

The legal loophole exploited by employers to avoid paying RHA is a serious problem that harms workers, especially casual workers who are in a more vulnerable position. One of the ways employers exploit this loophole is by arranging work schedules so that freelancers do not meet the requirement of working 20 days in a month, even if their total working hours are sufficient. By working more than 8 hours a day, freelancers still do not reach 20 working days, so employers can avoid the obligation to pay RHA. There is a weakness in the current regulation that requires 20 working days for RHA eligibility that does not consider the flexibility of freelancers' working hours. This opens up opportunities for employers to manipulate the rules by arranging working hours in such a way.

The existing regulations are more suitable for permanent workers with standard working hours, and do not adequately protect casual workers who have different working patterns. In this case, the Government should review and revise the RHA provisions to include total working hours as an additional criterion, not just the number of working days. For example, stipulates that workers who have reached 160 working hours in a month are entitled to receive RHA, regardless of the number of working days. Then there is a need for increased supervision by relevant agencies to ensure compliance with the RHA payment rules. This includes imposing stricter sanctions against violations and increasing the frequency of inspections. In addition, raising awareness among both workers and employers about workers' rights related to RHA and employers' obligations, including the legal repercussions of violations.

For example, casual workers who work at PT Pillar Permata Surabaya do not receive RHA in accordance with applicable laws and regulations. This is because casual workers in this company work under verbal agreements that cover working time and wages. However, this agreement often contradicts Article 57 of Law No. 13/2003, which causes the position of casual workers to be weak. In accordance with Article 2 paragraph 1 of Permenaker 6/2016, the amount of RHA is calculated based on the length of service and the proportion of wages earned. However, at PT Pillar Permata, the RHA payment is given to casual daily workers in the amount of Rp. 200,000, which cannot be considered as RHA because the assumed monthly wage ranges from 1,500,000 to 2,500,000. From the nominal RHA given, there is a comparison of the difference between the RHA given and the RHA that should be paid²⁰.

3.3. Religious Holiday Allowance for Casual Workers Based on Justice

The RHA calculation for workers is generally equivalent to one month's salary received. Workers who have worked for 12 months or more continuously are entitled to receive RHA of 1 month's salary. For workers with less than 12 months of service but more than one month, RHA is given proportionally based on the length of service, namely by calculating the working period in one month and multiplying it by one month's salary. This is as regulated in article 3 of Permenaker No. 6 of 2016 which regulates, namely:

²⁰ Irna Rahmawati dan Arinto Nugroho, "Perlindungan Hukum Bagi Pekerja Harian Lepas yang Bekerja Berdasarkan Perjanjian Kerja Secara Lisan Bidang Jasa Konstruksi (Studi Kasus Pekerja Harian Lepas PT. Pillar Permata), *Novum: Jurnal Hukum* 4, No. 4 (2017): 4-5, <https://doi.org/10.2674/novum.v4i4.24823>

Article 3

“(1) The amount of Religious Holiday Allowance as referred to in Article 2 paragraph (1) shall be determined as follows:

- a. Workers/laborers who have had a work period of 12 (twelve) months continuously or more, shall be given 1 (one) month's wage;
- b. Workers/laborers who have a work period of 1 (one) month continuously but less than 12 (twelve) months, shall be given proportionally according to the work period with the calculation:

$$\frac{\text{length of service}}{12} \times 1 \text{ (one) month's wage}$$

(2) 1 (one) month's wage as referred to in paragraph (1) consists of the following components of wage:

- a. wages without benefits which constitute clean wages; or
- b. basic wages including fixed allowances

(3) For Workers/Laborers who work under a casual daily work agreement, 1 (one) month's wage as referred to in paragraph (1) shall be calculated as follows:

- a. For Workers/Laborers who have worked for 12 (twelve) months or more, 1 (one) month's wage shall be calculated based on the average wages received in the last 12 (twelve) months before the Religious Holiday;
- b. Workers/Laborers who have a working period of less than 12 (twelve) months, 1 (one) month's wage is calculated based on the average wage received each month during the working period.”

This article provides legal certainty regarding the amount of RHA that should be given to workers based on their length of service. Workers who have carried out their work for 12 months or but have the right to receive RHA worth 1 month's full wage. Meanwhile, workers whose working time is less than 12 months receive Dr. Sarah proportionally in accordance with the calculation specified in Article 3 paragraph 1 letter b. The provision “working period of 12 months continuously or more ...” means that workers who have worked for a full year or more without a break, are entitled to RHA of one month's full wage. This provides certainty for workers who have shown loyalty and long contributions to the company. Furthermore, this provision reflects the principles of fairness and proportionality in the provision of RHA. Workers who have not reached one year of employment are still entitled to RHA, with a proportional calculation in accordance with the provisions of Article 3 paragraph 1 letter b. This ensures that newly joined workers still get their rights even though they have not worked for a full year. The provisions contained in this article also explain that the RHA earned is equal to one month's wage, which is the basis for calculating RHA, which includes clean wages without benefits (clean wages) or basic wages that include fixed benefits. This provides flexibility in the calculation of wages that form the basis for the RHA to create a fair RHA provision for workers. Then by defining the wage components used for the RHA calculation, this provision ensures transparency and certainty for workers and employers in determining the amount of RHA that must be paid by employers to workers.

This is in line with the concept of social justice in Pancasila, which is contained in the fifth principle “Social Justice for All Indonesian People”, by emphasizing the importance of

aspects of justice distribution in various aspects of life including in the context of employment. About the provision of Religious Holiday Allowance, the principle of social justice emphasizes that every worker is entitled to receive their rights fairly and proportionally in accordance with existing regulations. Providing Religious Holiday Allowance based on the concept of social justice means ensuring that all workers receive a decent and timely RHA without discrimination. RHA must be given as a form of recognition of workers' contributions and as an effort to improve the welfare of workers, as well as an effort to improve their welfare, especially before religious holidays. The application of the concept of social justice in the provision of RHA not only includes the employer's obligation to comply with legislation but also the moral responsibility to ensure that the welfare of workers is fulfilled. This aims to create balance and harmony in industrial relations, as well as minimize the socio-economic gap that exists in society. With this provision, workers can clearly understand how their RHA is calculated, thus reducing the potential for disputes between workers and employers. On the other hand, employers are also facilitated with clear guidelines to plan budgets and ensure compliance with labor regulations. This regulation plays a very important role in creating a fair and harmonious work environment, where workers' rights are upheld and employers' obligations are met clearly and transparently. It also strengthens positive industrial relations between workers and employers. Then this article protects casual workers by stipulating a fair way of calculating RHA based on the average wage received. This ensures that casual workers also get their right to RHA in accordance with their contribution to the workforce.

In addition, by using the average wage earned during the last 12 months or the working period, this provision ensures that the RHA calculation for casual workers is carried out fairly and proportionally. Based on Article 3 of the Regulation of the Minister of Manpower Number 6 of 2016 mentioned above, the determination of the amount of Religious Holiday Allowance is divided into 2 (two) forms, namely:

- a. For casual workers who have worked for 12 months or more, the amount of Religious Holiday Allowance is 1 times the average wage received during the last 12 months before the Religious Holiday.
- b. For casual workers whose working period is less than 12 months, the amount of Religious Holiday Allowance is set at one month's wage, which is calculated based on the average monthly wage received during their working period.

The amount of RHA for casual workers who have worked for 12 months or more is calculated by referring to the average wage received in the last 12 months before the Religious Holiday, with the amount of RHA amounting to one time of the average wage. However, for casual workers who have worked for no more than 12 months, the amount of Religious Holiday Allowance is 1 month's wage calculated according to the average salary earned each month during the working time, which is very unclear. This is because the minimum provisions for casual workers who can get Religious Holiday Allowance as stipulated in article 2 of Permenaker No. 6/2016 are also unclear whether those who work for only 1 (one) month can get Religious Holiday Allowance or must be more than 1 (one) month²¹.

²¹ Meidy Putri Asmara, Khayatudin, and Siciliya Mardian Yo'e, "Implementasi Permenaker Nomor 6 Tahun 2016 Tentang Tunjangan Hari Raya Keagamaan Bagi Tenaga Kerja atau Buruh di Perusahaan

Indonesia has used the concept of social justice in drafting its laws and regulations. In the employment contract, the employer should also apply the concept of social justice, which covers the weaknesses of casual workers who need work, whether they have a religious holiday allowance or not. The dependence of casual workers on the workplace puts them in an unequal position. So efforts to uphold social justice must be done in contracts and labor regulations. Casual workers are entitled to religious holiday allowance if they have met the requirements for religious holiday allowance, which is calculated based on the length of service. Conversely, the right to Religious Holiday Allowance for casual workers will be nullified because it does not fulfill the elements of granting Religious Holiday Allowance, such as lack of work intensity which is below 21 days in a month, lack of working time in one working day, even though they have worked for more than three months successively. There is ambiguity that can have the opportunity to create legal disputes. The implementation of labor law, especially related to RHA, requires legal reforms that can provide more adequate protection for casual workers. In addition, the scattered cases of employers who do not comply with the regulations on the provision of RHA can lead to inconsistent law enforcement in protecting the rights of casual workers.

3.4. Sanctions for Employers Who Fail to Provide Religious Holiday Allowances for Casual Workers

Article 10 of Permenaker No. 6/2016 regulates sanctions for employers who are late in submitting religious holiday allowances for workers who will be subject to administrative fines. This article states that employers who are late in paying RHA to workers will certainly be subject to a fine of 5% of the amount of RHA that must be paid by the end of the period of obligation to pay RHA²². In the Press Conference regarding the Implementation of Providing Religious RHA in 2024 for Workers/Laborers in the Company, the Director General of Binwasnaker and K3 of the Ministry of Manpower explained that if the RHA payment is late, a fine of 5% is calculated from the total RHA to be paid, either individually or based on the number of workers who do not receive RHA. Then also the imposition of this fine does not remove the obligation of employers to continue to pay Religious RHA to casual workers²³. The main purpose of this fine is to deter employers from delaying the payment of RHA. This allowance is a worker's right that must be fulfilled on time, especially since RHA is often used to fulfill important needs during religious holidays. With the imposition of fines, it is hoped that employers will be more disciplined in fulfilling this obligation, so that the welfare of workers is guaranteed, especially during religious holidays for each worker. Workers can feel more secure and protected because there is a sanction mechanism that can take action against employers who do not fulfill their obligations. With a fine of 5% of the amount of RHA that

Terhadap Hak Tenaga Kerja Atas Tunjangan Hari Raya (Studi CV Yaiki Kediri)", *Jurnal Fundamental Justice* 3, No. 2 (2022): 125-141, <https://doi.org/10.30812/fundamental.v3i2.2368>

²² I Made Yudi Setiawan and Anak Agung Adi Lestari, "Pelaksanaan Pemberian Tunjangan Hari Raya Terhadap Pekerja Sesuai Dengan Ketentuan Peraturan Perundang-Undangan Ketenagakerjaan Pada PT. Calna Jaya Utama" *Jurnal Mahasiswa Hukum Saraswati* 2 No. 2 (2022): 486-499, <https://doi.org/10.36733/jhm.v2i02>

²³ Binwasnaker & K3, "Kemnaker: Pengusaha yang Telat Bayar THR akan Dikenai Denda 5 Persen", (2024), accessed on 04/12/2024, form <https://kemnaker.go.id/news/detail/kemnaker-pengusaha-yang-telat-bayar-thr-akan-dikenai-denda-5-persen>

must be paid, it is hoped that it will increase awareness of the obligation for employers to pay fair Religious Holiday Allowance to their workers so that harmonious industrial relations between employers and workers can be realized because there is legal certainty that protects both parties. In a deeper context, this article also reflects the government's commitment to protecting workers' rights. This policy is in line with efforts to improve employment welfare in order to create a fairer and more prosperous working environment. The existence of strict regulations shows that the government is serious about ensuring that every worker gets their rights, especially in terms of RHA payments. Not only does it provide a sense of security for workers but also encourages employers to be more responsible and disciplined to fulfill their obligations. From a distributive justice perspective, the application of this fine ensures that resources (in the form of RHA) are distributed fairly to workers promptly, reducing their vulnerability to economic uncertainty especially ahead of religious holidays.

Employers who do not pay Religious Holiday Allowance to workers are strictly given administrative sanctions based on article 11 of Permenaker No. 6 of 2016, these sanctions can change into written warnings, temporary suspension of all or part of the production equipment, restrictions on business activities, various models of administrative sanctions are contained in Article 79 of PP No. 36 of 2021. The imposition of these sanctions is carried out in stages. This type of sanction is considered quite severe and will have a deterrent effect on entrepreneurs because it will have a direct impact on company operations. This type of sanction shows that the government has various tools to enforce employers' compliance with the obligation to pay RHA. These various sanctions allow adjustments to the level of violations committed by employers. However, the implementation of this article requires strict supervision from the authorities. Without effective supervision, employers may still try to avoid paying RHA or administrative sanctions. Furthermore, this article provides clear legal protection for workers' rights. Workers can feel more secure and protected because there is a sanction mechanism that can take action against employers who do not fulfill their obligations. The government's commitment to protecting workers' rights is reflected in this provision. Given that casual workers belong to the informal sector, which has a high vulnerability to the protection of their rights, sanctions for employers' negligence in providing RHA are not inclusive enough to guarantee the right to receive RHA for casual workers. Therefore, more comprehensive regulatory reforms and improvements are needed to ensure that all categories of workers, including those in the informal sector, receive equal protection and receive their rights in accordance with applicable regulations.

3.5. Settlement of Disputes on the Right to Religious Holiday Allowance for Casual Workers

The world of labor in Indonesia has experienced various dynamics to fight for the basic rights of labor, which includes a mutually beneficial working relationship between workers and employers. This relationship is called industrial relations, which begins with a work agreement that determines the terms of employment, obligations, and rights and has aspects of wages, orders, and work. The implementation of industrial relations based on various Pancasila values is an effort by the Government to protect the basic rights of Indonesian workers and harmonize work relations between workers and employers, including in resolving disputes over the right to provide Religious Holiday Allowance to workers. To

support this effort, the Ministry of Manpower launched Ministerial Decree No. 76 Year 2024 on Guidelines for the Implementation of Pancasila Industrial Relations. Every individual in the workplace, both employers and employees, has their own interests to advance their business. Although both parties have the same goal, the potential for disputes between the two remains²⁴. Disputes between workers and employers often involve differences of interest regarding working conditions, compensation, and company policies. Workers may feel dissatisfied with their working conditions or rights being ignored, while employers seek to maintain productivity and efficiency²⁵. This can trigger industrial relations disputes. Industrial disputes are differences of opinion that lead to conflicts between employers or groups of employers and workers or trade unions. These conflicts can include disputes over rights, termination of employment, interests, and conflicts between trade unions within a company²⁶. Based on Law No. 2 of 2004, PHI covers several types of disputes.

If there is a dispute over the provision of RHA between casual workers and employers, it is classified as a rights dispute. Broadly speaking, rights disputes occur due to differences in implementation or interpretation, which require further analysis to understand these differences in the context of field implementation. Differences in implementation refer to discrepancies between legal provisions and their application²⁷. Regarding rights disputes, the provision of Religious Holiday Allowance for casual workers will be a source of disputes that occur in industrial relations if it is not implemented properly. For example, if employers do not pay Religious Holiday Allowance in accordance with the regulations or ignore the rights of casual workers, this will lead to rights disputes between employers and casual workers.

The settlement of PHI is stipulated in Article 136 paragraph 2 of Law 13/ 2003, which states that if the settlement of disputes through negotiations that reach consensus. If this is unsuccessful, then workers and employers must resolve the issue through the means set out in Law 2/2004, which regulates the procedures for resolving industrial relations disputes, both non-litigation (Chapter II, Article 5 to Article 54) and litigation (Chapter II, Article 55 to Article 80; and Chapter IV, Article 81 to Article 115)²⁸. In non-litigation, settlement is carried out by deliberation and consensus (Article 7), mediation (Article 8), conciliation (Article 17), and arbitration (Article 29). Then if it is done in litigation, the settlement is carried out through the Industrial Relations Court with a binding decision within a certain time (Article 55). However, referring to Law 2/2004, industrial relations disputes must first be attempted to be resolved through deliberation to reach consensus and in a gradual manner through non-litigation, if it fails then proceed to litigation.

²⁴ Ida Ayu Vera Wirya Paramita, A.A Sagung Laksmi Dewi, and Luh Putu Suryani, "Perlindungan Hukum Terhadap Pekerja Akibat Pelanggaran Pemberian Tunjangan Hari Raya Keagamaan Pada Masa Pandemi Covid-19", *Jurnal Preferensi Hukum* 3, No. 1(2022): 103-107, <https://doi.org/10.22225/jph.3.1.4662.103-107>

²⁵ Dr. Hj. Rima Rahmayanti, S.E., M.M., "Konflik dan Penyelesaian Perselisihan Hubungan Industrial", (Infes Media: Bali, 2023)

²⁶ Dr. Agus Salim, S.H., S.E., M.H., "Penyelesaian Perselisihan Hubungan Industrial (Litigasi/Non-Litigasi)", (Media Pustaka Indo: Cilacap, 2024)

²⁷ Dr. Abdul Rachmad Budiono, S.H., M.H., "Penyelesaian Perselisihan Hubungan Industrial" (2013)

²⁸ Burhanuddin, "Analisis Yuridis Resolusi Konflik Hubungan Industrial di Kabupaten Luwu", Vol.6, No.1, (2018): 6, <https://doi.org/10.24252/ad.v6i1.4874>

The resolution that can be carried out in non-litigation is bipartite negotiations and mediation. The settlement of disputes over the right to RHA for casual workers begins with bipartite negotiations, by Articles 6 and 7 of Law 2/2004 which require direct negotiations between workers and employers without a third party. These negotiations must be completed within 30 days and documented in minutes that include full information on the parties, venue, opinions, date, subject matter, conclusion, and signatures. The bipartite process involves three stages²⁹: before the negotiation (communicating the issues in writing and appointing a representative), the negotiation (inventorying the issues, drawing up rules of procedure, and scheduling the negotiation), and after the negotiation (reaching consensus and registering the agreement at PHI.) This process is crucial to ensure that workers' rights, including the provision of RHA, are respected and fulfilled. If bipartite fails, workers can resolve disputes through other legal mechanisms. Mediation then becomes the second level of dispute resolution after bipartite deliberations fail to reach a common goal. For casual workers, settlement through mediation is important to obtain the right to RHA. After bipartite efforts fail, the case will be transferred to a mediator, who is a government employee in the labor sector in the city or regency. The mediator acts as a neutral third party to assist in resolving the dispute. If the mediation is successful, the parties then make a joint agreement, witnessed and signed by the mediator, which is then registered at PHI to obtain a registration deed. This deed provides legal force and ensures that the agreement must be maintained by the various parties. In non-litigation settlements, the principle of consultation for consensus is reflected in resolving disputes that occur between employers and casual workers.

There is a flow of the mediation process in resolving disputes over RHA rights that will be pursued by casual workers, including³⁰:

1. After receiving the delegation of the dispute, the mediator shall not be later than 30 working days after receiving the delegation.
2. The mediator shall conduct a review of the subject matter and conduct a mediation session.
3. If necessary, the mediator can summon a number of expert witnesses for questioning, and the parties must show the necessary books or letters.
4. If an agreement is reached, a collective agreement will later be made and signed by a number of parties and registered at PHI.
5. If one of the parties breaks the promise, execution can be requested to PHI.
6. If an agreement is not reached, then the mediator will use Written Recommendations given to both parties.
7. After receiving the Advisory, the PB can be registered with PHI.

The mediation procedure is important for casual workers as it provides a neutral forum to resolve disputes without the need to involve the more formal and time-consuming court

²⁹ Dinas Ketenagakerjaan Kota Balikpapan, "Mekanisme Penyelesaian Perselisihan Hubungan Industrial Secara Bipartit", accessed on 28/10 2024, from <https://disnaker.balikpapan.go.id/web/detail/pengumuman/35/mekanisme-penyelesaian-perselisihan-hubungan-industrial-secara-bipartit>

³⁰ Disnakertrans Kab. Sanggau, "Mediasi dalam Penyelesaian Perselisihan Hubungan Industrial", accessed on 28/10 2024, from <https://disnakertrans.sanggau.go.id/mediasi-dalam-penyelesaian-perselisihan-hubungan-industrial/>

process. Mediation allows casual workers to address their concerns directly and reach a fair agreement regarding the provision of RHA. With a mediator assisting in this process, it is hoped that disputes can be resolved more effectively and efficiently, ensuring that the various rights of casual workers are met according to existing regulations. The mediation process also reflects the values of Pancasila, such as deliberation for consensus and social justice. By resolving disputes through dialog and mutual agreement, the working relationship between casual workers and employers can remain harmonious and productive, in accordance with the principles of Pancasila Industrial Relations.

Dispute resolution through non-litigation has advantages and disadvantages. The advantages are reducing the burden on the court, increasing community participation, expediting the process of justice, and providing opportunities to reach decisions that can be sought by all parties. Non-litigation processes tend to be faster, cheaper, confidential, and increase the likelihood of agreement implementation. However, non-litigation settlements also have weaknesses such as covert coercion in reaching an agreement and dependence on the goodwill of the parties to the dispute, in the absence of strong coercive institutions³¹. In terms of the advantages of non-litigation settlement, it is beneficial for casual workers who are vulnerable and temporary. This is based on the implementation of non-litigation which does not make it difficult for casual workers to resolve disputes and tends to be faster, cheaper, confidential, more efficient, and more flexible. This allows casual workers to maintain their working relationship with employers because it does not involve more rigid and formal settlements such as in court. For casual workers, the most appropriate and beneficial non-litigation settlement when RHA is not given is through mediation. This is because the presence of a neutral mediator, who is a government employee in the labor sector, can help reduce tensions between casual workers and employers. This mediator has the authority to conduct research and call witnesses or experts to support the settlement process. Mediation has a deadline of 30 working days, which means disputes can be resolved more quickly. This is important for casual workers who rely on their income for their daily lives.

Settlement through litigation is conducted at PHI, which was established in accordance with Law No. 2/2004 and came into effect on January 14, 2006, two years after it was passed³². Basically, PHI is one of the special court models in the judicial environment in Indonesia. The specificity of PHI can be seen in several aspects, such as the types of cases handled that focus on industrial relations disputes, the structure of the panel of judges, the scheduling of examinations, and the limitation of legal remedies for certain types of disputes. Dispute resolution at PHI is an approach taken by the judiciary in resolving industrial relations conflicts, after the case has been unsuccessfully resolved through bipartite institutions or mediation. This court is part of the legal justice system in the district court, with a panel of judges consisting of ad hoc and career judges. Decisions from the Industrial Relations Court can be appealed to the Supreme Court by the parties concerned³³.

4. Conclusions

³¹ Endang Hadrian, "Penyelesaian Sengketa melalui Perdamaian pada Sistem Peradilan Perdata sebagai Penyelesaian Rasa Keadilan di Indonesia", (Rajawali Press: Depok, 2022)

³² Mahkamah Agung, "Kurikulum untuk Hakim Pengadilan Hubungan Industrial", (MA: Jakarta, 2013)

³³ Kartawijaya, "Hubungan Industrial", (Alfabeta: Bandung, 2018)

Casual workers have the right to RHA if they meet the conditions for granting RHA, which is calculated based on their working period. However, if they do not fulfill the requirements, then the casual worker is not entitled to RHA. With these two possibilities, there is the potential for rights disputes between casual workers and employers related to the provision of RHA, which can be resolved through non-litigation and litigation channels. Based on the theory of distributive justice, casual workers are entitled to RHA with certain conditions which are a form of affirmation or special action, where this group of casual workers has a less equal position with the employer.

5. Acknowledgments

The author would like to thank the Universitas 17 Agustus 1945 Surabaya for helping with this research and the author's colleagues and relatives who have provided support and input.

6. Reference

- Agustini, Shenti. "Perlindungan Hukum Bagi Pekerja Harian Lepas dan Pekerja Dengan Satuan Waktu Jam Dalam Undang-Undang Cipta Kerja". *Jurnal Kertha Semaya* 9, No. 10 (2021): 1907-1916. <https://doi.org/10.24843/KS.2021.v09.i10.p15>.
- Anggraini, Nicel Riza and Otong Rosadi. "Perlindungan Hukum Tenaga Kerja Harian Lepas Berdasarkan Undang-Undang Ketenagakerjaan". *Ekasakti Legal Science Journal* 1, No. 2 (2024): 102-109
<https://doi.org/10.60034/0k4ny383>
- Amansyah, Andi, Robin Jonathan, and Elfreda Aplonia Lau. "Evaluasi Besaran Penggajian dan Pengupahan Tenaga Kerja Harian Lepas/ Outsourcing pada PT. Birutiga Utama". *Fakultas Ekonomi Universitas 17 Agustus 1945 Samarinda*
- Asmara, Meidy Putri, Khayatudin, and Siciliya Mardian Yo'e. "Implementasi Permenaker Nomor 6 Tahun 2016 Tentang Tunjangan Hari Raya Keagamaan Bagi Tenaga Kerja atau Buruh di Perusahaan Terhadap Hak Tenaga Kerja Atas Tunjangan Hari Raya (Studi CV Yaiki Kediri)". *Jurnal Fundamental Justice* 3, No. 2 (2022): 125-141. <https://doi.org/10.30812/fundamental.v3i2.2368>
- Basani Situmorang, S.H., M.H. "Laporan Pengkajian Hukum Tentang Menghimpun dan Mengetahui Pendapat Ahli Mengenai Pengertian Sumber-Sumber Hukum Mengenai Ketenagakerjaan". Badan Pembinaan Hukum Nasional (2019)
- Binwasnaker & K3, "Kemnaker: Pengusaha yang Telat Bayar THR akan Dikenai Denda 5 Persen". (2024), accessed on 04/12/2024, from <https://kemnaker.go.id/news/detail/kemnaker-pengusaha-yang-telat-bayar-thr-akan-dikenai-denda-5-persen>
- Burhanuddin, "Analisis Yuridis Resolusi Konflik Hubungan Industrial di Kabupaten Luwu", Vol.6, No.1, (2018). <https://doi.org/10.24252/ad.v6i1.4874>
- Clarita Reditania, Zilda, Wijayanto, S.IP., M.Si., Ph.D., and Dr. Supratiwi, S.Sos., M.Si. "Implementasi Kebijakan Pembayaran Tunjangan Hari Raya Pada Masa Pandemi Covid-19 Studi di Kota Semarang". *Journal of Politic and Government Studies* 12, No.2 (2023): 1-15
- Dinas Ketenagakerjaan Kota Balikpapan. "Mekanisme Penyelesaian Perselisihan Hubungan Industrial Secara Bipartit", accessed on 28/10/2024, from <https://disnaker.balikkpapan.go.id/web/detail/pengumuman/35/mekanisme-penyelesaian-perselisihan-hubungan-industrial-secara-bipartit>
- Disnakertrans Kab. Sanggau. "Mediasi dalam Penyelesaian Perselisihan Hubungan Industrial", accessed on 28/10/2024, from <https://disnakertrans.sanggau.go.id/mediasi-dalam-penyelesaian-perselisihan-hubungan-industrial/>

- Dr. Abdul Rachmad Budiono, S.H., M.H. "Penyelesaian Perselisihan Hubungan Industrial" (2013)
- Dr. Agus Salim, S.H., S.E., M.H. "Penyelesaian Perselisihan Hubungan Industrial (Litigasi/Non-Litigasi)". (Media Pustaka Indo: Cilacap, 2024)
- Dr. Hj. Endeh Suhartini, S.H., M.H, Ani Yumarni S.H.I., M.H, Siti Maryam, S.H., M.H, and Mulyadi, S.H., M.H. "Hukum Ketenagakerjaan dan Kebijakan Upah". Depok: Rajawali Pres, 2020.
- Dr. Hj. Rima Rahmayanti, S.E., M.M. "Konflik dan Penyelesaian Perselisihan Hubungan Industrial". (Infes Media: Bali, 2023)
- Hadrian, Endang. "Penyelesaian Sengketa melalui Perdamaian pada Sistem Peradilan Perdata sebagai Penyelesaian Rasa Keadilan di Indonesia". (Rajawali Press: Depok, 2022)
- Harahap, Arifuddin Muda. "Pengantar Hukum Ketenagakerjaan dan Perburuhan", Batu: Litnus: Batu, (2020).
- Hanifah, Ida and Ismail Koto. "Problema Hukum Seputar Tunjangan Hari Raya di Masa Pandemi Covid-19". *Jurnal Yuridis* 8, No.1 (2021): 23-42. <https://doi.org/10.35586/jjur.v8i1.2879>
- Hidayatulloh, Muhammad Addin, Firmansyah, Adam Ivanda Raditya, Ibnu Dwi Fajar, Feri Husein Hibadullah, and Saridawati. "Manfaat Serta Pengaruh Kompensasi Tunjangan Hari Raya Terhadap Kinerja Karyawan". *Journal of Mister* 1, No. 3b (2024): 1057-1064. <https://doi.org/10.32672/mister.v1i3b.1805>
- Hufron. "Perlindungan Hukum Pekerja/Buruh Alih Daya Setelah Dikeluarkan Undang-Undang Cipta Kerja". (Jejak Pustaka: Yogyakarta, 2023)
- Indriana, Ana. "Kebijakan Pemerintah Terhadap Perlindungan Hak Pekerja Freelance (Harian Lepas) di Indonesia". *Jurnal Ekonomi & Bisnis* 5, No.2 (2021): 120-134. <https://ejournal.iaingawi.ac.id/index.php/investama/article/view/567>.
- Isnanto, Bayu Ardi. "Pegawai Harian Lepas: Contoh dan Bedanya dengan Freelancer", Detik Finance (2023), accessed on 30/08/2024, from <https://finance.detik.com/berita-ekonomi-bisnis/d-6917979/pegawai-harian-lepas-contoh-dan-bedanya-dengan-freelancer>
- Kusbianto. "Hukum Perburuhan". Medan: Enam Media, (2020).
- LBH Surabaya. "Pres Realese Posko Pangaduan Tunjangan Hari Raya (THR) Keagamaan Tahun 2024 Jawa Timur" accessed on 30/08/2024, from dari <https://www.bantuanhukumsby.or.id/article/103>
- Mahkamah Agung. "Kurikulum untuk Hakim Pengadilan Hubungan Industrial". (MA: Jakarta, 2013) Kartawijaya. "Hubungan Industrial". (Alfabeta: Bandung, 2018)
- Paramita, Ida Ayu Vera Wirya, A.A Sagung Laksmi Dewi, and Luh Putu Suryani. "Perlindungan Hukum Terhadap Pekerja Akibat Pelanggaran Pemberian Tunjangan Hari Raya Keagamaan Pada Masa Pandemi Covid-19". *Jurnal Preferensi Hukum* 3, No. 1(2022): 103-107. <https://doi.org/10.22225/jph.3.1.4662.103-107>
- Radwithama, I Nyoman Gilang, Anak Agung Sagung Laksmi Dewi, and Luh Putu Suryani. "Penerapan Peraturan Menteri Ketenagakerjaan Nomor 6 Tahun 2016 di PT Braga Konsep solusi". *Jurnal Preferensi Hukum* 2, No. 3 (2021): 564-569 <https://doi.org/10.22225/jph.2.3.4014.564-569>
- Rahmawati Irna dan Arinto Nugroho. "Perlindungan Hukum Bagi Pekerja Harian Lepas yang Bekerja Berdasarkan Perjanjian Kerja Secara Lisan Bidang Jasa Konstruksi (Studi Kasus Pekerja Harian Lepas PT. Pillar Permata). *Novum: Jurnal Hukum* 4, No. 4 (2017), <https://doi.org/10.2674/novum.v4i4.24823>
- Rifulton, Muhammad Ferdy Ramdhan and Mega Puspita Sari. "Peranan Kompensasi PKWT dan Bonus Akhir Tahun Dalam Meningkatkan Kinerja Karyawan Pada PT. Suryaraya Rubberindo Industries". *Jurnal Ilmiah Global Education* 4, No. 2 (2023): 960-966. <https://doi.org/10.55681/jige.v4i2.895>

- Ruslie, Ahmad Sholikhin and Khrisna Mulya Sanjaya. "Perlindungan Hukum Bagi Pekerja Swakelola (Pkw) Terhadap Perjanjian Kerja Yang Bertentangan Dengan Undang Undang No 13 Tahun 2003". *Bureaucracy Journal: Indonesia Journal of Law and Social-Political Governance* 3, No. 2 (2023): 1351-1367. <https://doi.org/10.53363/bureau.v3i2.251>
- Setiawan, I Made Yudi, and Anak Agung Adi Lestari. "Pelaksanaan Pemberian Tunjangan Hari Raya Terhadap Pekerja Sesuai Dengan Ketentuan Peraturan Perundang-Undangan Ketenagakerjaan Pada PT. Calna Jaya Utama". *Jurnal Mahasiswa Hukum Saraswati* 2 No. 2 (2022): 486-499. <https://doi.org/10.36733/jhm.v2i02>
- Sudiantini, Dian, Destya Fitri Andini, Dhea Syifa Khaerunnisa, Dimas Listyanto Putra, and Dinda Putri Armayani. "Analisa Mengenai Pemberian Kompensasi Terhadap Kinerja Karyawan di Perusahaan". *Sibatik Jurnal* 2, No. 6 (2023): 1673-1681. <https://doi.org/10.54443/sibatik.v2i6.886>
- Taufik, Muhammad. "Filsafat John Rawls tentang Teori Keadilan". *Jurnal Studi Islam Mukaddimah* 19, No. 1 (2013)
- Zham-Zham, Lelly Muridi. "Sanksi Bagi Pengusaha yang Terlambat Membayar Tunjangan Hari Raya Keagamaan Akibat Pandemi Covid-19 Perspektif UU No13 Tahun 2003 Tentang Ketenagakerjaan". *Journal of Indonesian Law* 2, No 1 (2021): 49-80, <https://doi.org/10.18326/jil.v2i1.49-80>