

Analysis of Providing Employee Performance Allowances at the Sambas Class IB Religious Court from an Islamic Economic Perspective

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ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui dan menganalisis persepsi Pegawai Negeri Sipil Pengadilan Agama Sambas Kelas I B terhadap pemberian tunjangan kinerja, pandangan Ekonomi Islam terhadap pemberian tunjangan kinerja Pegawai Negeri Sipil di Pengadilan Agama Sambas Kelas I B. Jenis penelitian ini menggunakan penelitian lapangan (*field research*) yang menggunakan data deskriptif kualitatif yaitu penelitian yang datanya di gali melalui pengamatan-pengamatan. Adapun sumber data dalam penelitian ini Pegawai Negeri Sipil Pengadilan Agama Sambas Kelas I B. Metode pengumpulan data yang digunakan adalah wawancara, dokumentasi, penelusuran referensi. Teknik pengumpulan pengelolaan dan analisis data dilakukan dengan melakukan wawancara mendalam dengan informan. Hasil penelitian ini menunjukkan bahwa pemberian tunjangan kinerja pada Pegawai Negeri Sipil Pengadilan Agama Sambas Kelas I B sebagian besar mengalami peningkatan kinerja dan tingkat kedisiplinan yang bisa dilihat dari dua aspek yaitu absensi dan laporan kinerja bulanan. Dan sebagian besar sudah sesuai dengan pandangan Islam, hal ini dikarenakan tunjangan yang diberikan sesuai dengan kinerja pegawai. Implikasi dari penelitian ini adalah hendaknya Pegawai Negeri Sipil Pengadilan Agama Sambas Kelas I B meningkatkan pengawasan kepada pegawainya agar mereka lebih memperhatikan tugas dan tanggung jawabnya sehingga pelaksanaan tupoksi pegawai bisa berjalan dengan baik. Oleh karena itu, pegawai hendaknya menjadikan tunjangan sebagai motivasi dalam bekerja.

Kata kunci: Ekonomi Islam; Tunjangan Kinerja

ABSTRACT

The purpose of this research is to determine and analyze the perceptions of Civil Servants at the Sambas Religious Court Class I B regarding the provision of performance allowances, the view of Islamic Economics towards the provision of performance allowances for Civil Servants at the Sambas Religious Court Class I B. This type of research uses field research. which uses qualitative descriptive data, namely research whose data is extracted through observations. The data sources in this research are Civil Servants of the Sambas Religious Court Class I B. The data collection methods used are interviews, documentation, reference searches. Data management and analysis collection techniques were carried out by conducting in-depth interviews with informants. The results of this research show that the provision of performance allowances to Civil Servants of the Sambas Class I B Religious Court has mostly experienced an increase in performance and level of discipline which can be seen from two aspects, namely attendance and monthly performance reports. And most of them are in accordance with Islamic views, this is because the allowances given are in accordance with employee performance. The implication of this research is that Civil Servants of the Sambas Religious Court Class I B should increase supervision of their employees so that they pay more attention to their duties and responsibilities so that the implementation of employees' main duties and functions can run well. Therefore, employees should use benefits as motivation for working.

Keywords: Islamic Economics; Performance Benefits

A. INTRODUCTION

Civil Servants are employees who have met the criteria that have been determined through prior selection, then appointed by authorized officials and assigned duties in a position and paid based on applicable laws and regulations. So that in order to achieve the vision, mission and goals of government that have been jointly determined, conducive conditions and harmony are needed between government agencies, between one employee and another, each of whom has a

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significant role in achieving the government's goals in question. In relation to Civil Servants, there are problems that occur in carrying out their various jobs, starting from welfare issues, inadequate human resources, also related to career ladder placement. However, researchers in this case are more inclined to address issues related to the welfare of civil servants themselves, therefore researchers also carry out observations and analyzes regarding the provision of employee performance allowances from an Islamic economic perspective (Wildanu, 2019).

Directed and planned development of human resources accompanied by good control will be able to save existing resources so that they are efficient and successful. Likewise, micro and macro human resource development. Human resource development is a form of investment (human investment). In today's developing economic conditions, there are many agencies, both government institutions and private institutions. In accordance with the targets to be achieved by government institutions in placing human resources, these institutions are employees, the effectiveness of employee work, the goals of the institution, and the importance of providing work performance allowances greatly influence the mental state of employees (Hidayat, 2019). One of the main problems in human resource management is how to find the best way to increase employee work motivation. Human resource management is the science and art of managing the relationships and roles of the workforce so that they are effective and efficient in achieving organizational goals.

With the aim of encouraging employees to work more effectively to increase work motivation which will have an impact on employee work performance. The importance of the issue of work performance allowances is that it really affects the mental state of employees in carrying out their duties and activities. Work effectiveness in work is a level of success that a person achieves by carrying out the activities given to him based on the knowledge he has, skills and seriousness. Good work effectiveness only comes from employees who feel responsible for their work (Melé, 2016).

Efforts to improve performance are usually carried out by providing performance allowances or incentives, providing motivation, improving abilities through training and a good leadership style. Meanwhile, employee performance can be improved if performance allowances are given on time, and the government can know what is expected and when expectations can be recognized regarding the results of their work. One of the steps taken by local governments to improve employee welfare is by providing additional income in the form of performance allowances (Sakban. Nural, Ifnaldi. Ridwan, 2019).

The provision of additional employee income is based on position, rank and class, the amount of which is also determined based on the level of attendance and workload. The legal basis for the policy of the Supreme Court of the Republic of Indonesia in providing additional employee income for Civil Servants refers to the Presidential Regulation of the Republic of Indonesia Number 8 of 2020 concerning Employee Performance Allowances within the Supreme Court and Subordinate Courts (Peraturan Presiden RI, 2020). Employee discipline is closely related to the quality or performance of the organization which must consistently be maintained and improved, one way is by providing work performance allowances to employees as mandated in the work performance allowances themselves which can increase or even decrease according to the resulting performance achievements. . It is hoped that the implementation of rewards and punishment can improve employee discipline and performance so that overall organizational goals are achieved. Arrangements for providing performance allowances to employees or commonly called remuneration are regulated in MENPAN & RB Regulation No. 34 of 2011 and Head of BKN Regulation no. 21 of 2011. This regulation determines the basic quantities of

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allowances and the amount that employees can receive according to their performance. The amount that employees will receive is determined by 4 indicators: Achievement and absorption, attendance, implementation of main duties, behavior.

Meanwhile, the implementation of the regulations for granting performance allowances at the Sambas Class I B Religious Court refers to the Decree of the Chairman of the Supreme Court of the Republic of Indonesia Number 209/KMA/SK/VIII/2020 dated 19 August 2021 concerning Determination of Employee Position Classes in the Supreme Court and Subordinate Courts and Decree of the Chairman of the Supreme Court of the Republic of Indonesia Number 210/KMA/SK/VIII/2020 dated 19 August 2021 concerning Adjustment of Performance Allowances Based on Employee Position Class in the Supreme Court and Subordinate Courts.

Regarding performance allowances, this is influenced by several aspects, including the level of satisfaction and motivation of employees. In order to be able to follow all existing developments and achieve the goals of an agency, it is necessary to provide performance allowances so that employees are able to work well by seeking performance allowances that are proportional in size and also have a nature that is appropriate to their career level. Because performance allowances are very necessary to stimulate employee effectiveness so that it is always at the highest (optimal) level. According to each individual's abilities, with the decline in employee productivity and morale, performance allowances are needed to support employee work effectiveness, especially in the Sambas Class I B Religious Court. Performance allowances really support the level of effectiveness and efficiency of employees' work, as for those who receive this performance allowance all employees within the Supreme Court and the judicial bodies below it, including at the Sambas Religious Court Class I B. With the aim that employees within the Sambas Religious Court Class I B really carry out their main duties and functions in accordance with the expected work procedures, so that they can achieved the vision and mission as well as the work program of the Class I B Sambas Religious Court.

In the Islamic perspective, work is not only limited to *ubudiyah*, because work is a process whose logical frequency is the deeds (recompense) that we will receive. In this context, work is not only religious and religious, but also worldly social work. Islamic Economic Performance is the achievement obtained by a person or organization in work/business that follows religious rules or Islamic economic principles. By providing employee performance allowances at the Sambas Class I B Religious Court, it should be possible to increase performance and the level of discipline which can be seen from two aspects, namely attendance and monthly performance reports to be in accordance with Islamic views, this is because the allowances given are related to the employee's performance. A form of work other than getting halal sustenance is recognition from the environment for our performance achievements. "Indeed, Allah loves servants who work and are skilled and who takes the trouble to earn a living for the family, then he is similar to a *mujahid* in the way of Allah Azza Wajalla (H.R. Ahmad). By carving out work achievements, obtaining blessings for the progress of the institution, we will create a better life, making the Sambas Class I B Religious Court a pleasant place to work, "Allah has made for you your homes a place of tranquility." (an-Nahl: 80).

Based on the background that has been stated, several main problems were formulated which will be the focus of the research, namely analyzing how the Sambas Class I B Religious Court employees perceive the provision of performance allowances. As well as analyzing the Islamic economic view of providing employee performance allowances at the Sambas Class I B Religious Court.

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B. METHOD

The approach used in this research is the Islamic Economics approach which includes a discussion regarding the provision of performance allowances for Class I B Sambas Religious Court Civil Servants in the view of Islamic Economics and a phenomenological approach. According to Bogdan and Biklen, phenomenology is a type of qualitative research that seeks to understand the meaning of events and interactions of people in certain situations (Yusuf, 2014). This type of research uses field research which uses qualitative data, namely research whose data is extracted through observations and data sources in the field. In this research, the researcher used a phenomenological approach by observing the provision of performance allowances to Civil Servants of the Sambas Religious Court Class I B. The aim was to produce descriptions, views and explanations about certain social events so that the researcher was able to reveal the meaning that exists in the social environment.

In this research, the scope of the research is Civil Servants of the Sambas Religious Court Class I B. Data is reality; facts, information or basic materials used to formulate a hypothesis. The data source is the words or actions of people who are observed or interviewed. The main data source is recorded through written notes or through a recorder. Recording the main data source through interviews or participant observation is the result of a combined effort from the activities of seeing, listening and asking questions. The data source in this research is primary data, namely in the form of interviews or observations of Civil Servants of the Sambas Religious Court Class I B. Secondary data was obtained from library studies of books, journals, and other library data sources that support this research. This data is used by the author to further refine and complete primary data related to research. The data collection methods used in this research include the observation method. In conducting observations the researcher used the Non-Participation Observer method, which is a form of observation where the observer (or researcher) is not directly involved in group activities, or it could also be said that the observer does not participate in the group's activities. the activities he observed.

The interview technique used in this research is open interviews, namely interviews conducted by researchers by asking questions that have no limited answers, meaning questions that invite open answers (Sugiyono, 2013, 2017). Open interviews have advantages in terms of richness of data, but it is difficult to classify the answers proposed. The processing technique used in this research is a qualitative technique which emphasizes the analysis on the inductive inference process as well as on the analysis of the dynamics of relationships between observed phenomena using scientific logic and the emphasis is on efforts to answer questions and then conclude and generalize based on general rules in norms. and Islamic law. Testing the validity of data in qualitative research methods uses internal validity in the truth value aspect in its application in terms of external validity and reliability in the consistency aspect, as well as objectivity in the naturalist aspect. As for this research, the level of validity is emphasized on the data that will be obtained in the field where the research is conducted.

C. DISCUSSION

The Sambas Religious Court is one of the Judicial Institutions that exercises Judicial Power with the main duties as stated in Law Number 7 of 1989 concerning Religious Courts, which was amended by Law Number 3 of 2006 and most recently amended by Law Number 50 of 2009 , namely: Receive, examine and adjudicate and resolve cases at the first level between people who are Muslim in the fields of marriage, inheritance, wills, gifts, endowments, zakat,

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infaq, sadaqah and sharia economics. The Religious Courts as one of the implementers of Judicial Power to enforce Law and Justice, in their implementation are described as follows:

1. Receive cases in accordance with their authority;
2. Examining the case according to applicable procedural law;
3. Adjudicate and resolve cases in accordance with applicable laws and regulations.

There are 29 Civil Servants in the Sambas Religious Court Class I B, consisting of 1 person as Chairman, 1 person as Deputy Chairman, 4 Judges, 1 Registrar, 1 Secretary, 3 Junior Registrars, 3 Heads of Subdivisions, 2 Substitute Registrar, 2 Bailiffs, 2 Substitute Bailiffs and 9 CPNS within the Sambas Class I B Religious Court. The Vision of the Class I B Sambas Religious Court is the realization of the Great Sambas Religious Court. Based on the Decree of the Chairman of the Supreme Court of the Republic of Indonesia Number 210/KMA/SK/VIII/2020 dated 19 August 2020 concerning Adjustment of Performance Allowances Based on Employee Position Class within the Supreme Court and Subordinate Judicial Bodies. In this regulation, the amount of Tukin for employees of the Sambas Religious Court Class I B is attached. The amount of Tukin is:

Table 1. Amount of Performance Allowance for Class I B Sambas Religious Court Employees

Position Class	Office Holder	Magnitude
10/d	Class I B Religious Court Clerk	Rp. 9.896.000
10/d	Secretary of Class I B Religious Courts	Rp. 9.896.000
9/c	Junior Registrar of Class I B Religious Courts	Rp. 8.407.000
8/a	Head of Sub Division of Class I B Religious Courts	Rp. 8.071.000
8/c	Substitute Registrar of the Sambas Class I B Religious Court	Rp. 6.496.000
8/f	Bailiff of Sambas Religious Court Class I B	Rp. 5.740.000
7/c	Substitute Bailiff for Sambas Religious Court Class I B	Rp. 4.876.000

Data source: Performance allowance in accordance with Presidential Decree No. 8 of 2020

Performance Allowances are paid based on the class of position the employee occupies. Performance allowances are awarded based on performance achievements. One measuring tool is the fulfillment of working hours. If working hours are not fulfilled in accordance with applicable regulations, there will be a deduction from the performance allowance, the amount of which depends on the number of hours that are not fulfilled (Keputusan Ketua Mahkamah Agung Republik Indonesia, 2020).

The working hours at the Sambas Class I B Religious Court are Monday – Thursday, working hours: 08.00-16.30, break hours: 12.00-13.00. Friday working hours: 08.00-17.00 break time: 11.30 - 13.00. Working days at the Sambas Class I B Religious Court are set at 5 (five) working days a week starting from Monday to Friday or the equivalent of 37.5 hours. The Employee Performance Assessment is seen from:

1. Employee Performance Assessment is based on employee attendance and performance achievements at the end of each month.
2. Employees have the right to receive performance allowance payments according to their position class.
3. In the event that there is a change in position class for a structural official, an adjustment to the performance allowance is given in the following month starting from the date of inauguration or appointment of the official concerned.
4. In the event of a change in position class for general functional and certain functional officials, adjustments to their performance allowances are given in the following month starting from

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the issuance of the Statement of Occupation of the Position concerned by the authorized official.

The payments, additions and reductions to performance allowances are:

1. Employees have the right to receive performance allowance payments according to their position class.
2. The performance allowance for civil servant candidates is paid 80% of the total performance allowance for the position they will occupy.

Perceptions of Sambas Religious Court Civil Servants Class I B Providing Performance Allowances

Providing performance allowances is one of the efforts in the context of Bureaucratic Reform to improve employee performance and productivity. With the implementation of this performance allowance, it is hoped that bureaucratic reform will encourage accelerated changes to improve the performance of government officials. Providing performance allowances is one way to improve employee performance and productivity. This is done to motivate employees to work. As said by the Chairman of the Sambas Class I B Religious Court: "Providing performance allowances can motivate the work of Sambas Class I B Religious Court employees. With the workload always monitored by the Supreme Court of the Republic of Indonesia, especially the Religious Courts Agency, the provision of this performance allowance becomes a reward for employees in their environment are expected to improve the professionalism and performance of these employees." The statement from the Chairman of the Sambas Class I B Religious Court above shows that with the existence of performance allowances it is hoped that employees will be more professional in working according to their respective duties and responsibilities, whereas before the existence of performance allowances employees had not carried out their responsibilities to the maximum, as stated by the Head of the Civil Service, Organization and Subdivision. Procedure for the Sambas Class I B Religious Court: "Providing performance allowances for employees of the Sambas Class I B Religious Court encourages employees to know more about their respective duties and responsibilities so that they can work better and be motivated to complete the assigned workload on time (M.Toyeb, 2022)."

Performance allowances have a positive impact on employees in terms of increasing employee performance and enthusiasm in completing their duties, this is because the main tasks and functions of each employee are clear. However, employees are hampered in completing their tasks due to a lack of understanding of technology, where currently the Supreme Court of the Republic of Indonesia has launched many applications to support employees' work, this was confirmed by the Deputy Chair of the Sambas Class I B Religious Court:

"Employee performance is not improving due to a lack of understanding of technology, especially now that the Supreme Court of the Republic of Indonesia has launched many applications to support the increasing workload of employees (Suriyadi, 2022)."

This is an obstacle in carrying out the work of employees at the Class I B Sambas Religious Court, resulting in unbalanced work between employees in a unit, employees who have the ability to operate applications generally get an abundance of work, even causing their working hours to exceed normal working hours. (high productivity). Apart from that, in providing performance allowances there has been an increase in employee discipline in terms of attendance, as stated by the Head of the Sub-Division of Personnel, Organization and Administration of the Class I B Sambas Religious Court: "Providing performance allowances is very influential because the level of attendance is an assessment of the amount of employee allowance deductions. "I, as Head of the Personnel, Organization and Administration Sub-Division, see an increase in

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employee discipline from monthly attendance recaps (Maji, 2022)." Based on Bahrul Maji's account, S.H.I. as Chair of the Employee Discipline Enforcement Supervisor, he is very motivated to be able to better discipline Civil Servants in terms of attendance, because basically it is one of the assessments in obtaining performance allowances and is used as material for employee evaluation every month. In line with the opinion of the Deputy Chair of the Sambas Class I B Religious Court above, according to the Chair of the Sambas Class I B Religious Court he is also motivated in terms of attendance, he said that: "Providing performance allowances greatly influences employee discipline because the assessment of the provision of performance allowances, in addition to the employee performance achievement assessment report every month, is also seen from employee attendance/absence, automatically employee discipline increases because there is more value in it (Maji, 2022)."

The amount of performance allowances will be reduced based on the employee's tardiness, thereby providing motivation for the Sambas Class I B Religious Court employees to be able to attend at the appointed time, as stated by the Registrar of the Sambas Class I B Religious Court: "Performance allowances affect employee discipline because performance allowances are cut if an employee's attendance does not comply with applicable regulations, for example being late >90 minutes is deducted by 1.5% and being absent from work is deducted by 5% (Purnaningratri, Anwar, Kurniasari, & Mansur, 2022)."

The Sambas Class I B Religious Court determines the assessment of employee performance allowances based on work attendance and employee performance reports at the end of each month. As explained by the Head of the Civil Service, Organization and Administration Subdivision of the Class I B Sambas Religious Court: "After the provision of performance allowances, employee attendance discipline has increased every month and the fulfillment of monthly employee performance assessment reports has become timely."

The statement by the Head of the Civil Service, Organization and Administration Subdivision of the Sambas Class I B Religious Court above shows that work attendance and performance reports are the assessment in granting allowances. Work attendance itself is seen from electronic attendance records, while performance reports, namely monthly performance reports which are summarized in one month, are carried out to see employee performance achievements, one of the measuring tools is the fulfillment of working hours. The assessment of the provision of performance allowances is assessed based on the fulfillment of working hours seen from the employee's attendance list without looking at the weight of the workload, thus creating an imbalance between the allowances obtained and the workload carried out. As said by the Head of the Civil Service, Organization and Administration Subdivision of the Class I B Sambas Religious Court: "In my opinion, the provision of performance allowances given so far based on performance assessment reports and employee attendance every month is appropriate. However, payment of performance allowances should not only be seen from the fulfillment of working hours but also from the workload. Because there are employees who only pay attention to attendance and go home hours while their work is assigned to other employees."

According to the presentation, there was disapproval from the Head of the Civil Service, Organization and Administration Subdivision of the Sambas Class I B Religious Court, Mr. Suriyadi, in implementing this system because what was seen was only the fulfillment of working hours, while what had to be assessed was the weight of the workload, not the fulfillment of working hours as seen from the hours. arrival until leaving time. The assessment system in providing performance allowances to employees at the Class I B Sambas Religious Court turns out to have shortcomings, because there are employees who, judging from their presence, fulfill

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the requirements for providing performance allowances, but judging from their workload, they do not match the allowances they receive, because there are employees who only comes in the morning then leaves and returns in the afternoon while the workload is borne by other employees (Suriyadi, 2022).

Islamic Economic Views on Providing Performance Allowances for Civil Servants of the Sambas Religious Court Class I B

Performance allowance is income given to employees based on work performance in the form of money other than basic salary, position allowances and other nationally applicable allowances determined by the government. Providing performance allowances is one way to improve employee performance and productivity (Peraturan Presiden RI, 2020). This is done to motivate employees to work and with the performance allowance it is hoped that employees will be more professional in working according to their respective duties and functions. Islamic performance is an achievement obtained by a person or organization in work/business that follows religious rules or Islamic economic principles (Marimin, Romdhoni, & Fitria, 2005). Islam has regulated that everyone is capable of performing well, but good performance is not just performing well, but in Islamic view it must be in accordance with Islamic rules and Islamic economic principles. Judging from the four elements of performance assessment which are in accordance with the Islamic economic perspective, this can be seen from the first element, material performance which is profit or profit sufficient to meet needs which is obtained honestly and does not harm other people. This first element is related to indicators of work quantity and discipline because ability and discipline are related to our profits at work and the results we obtain. Since the existence of the performance allowance, the quantity of work and discipline of the Sambas Class I B Religious Court employees has increased.

The second element, mental performance, namely carrying out work, should be done diligently and with a feeling of happiness, enjoying the results obtained and fostering trust between others. This element is related to indicators of discipline and cooperation during work. Cooperation between employees at the Sambas Religious Court is good, but there are several employees who do not work properly. The third element, spiritual performance, is getting closer to Allah SWT. consider work as a means of worship to Allah SWT and always be grateful for the results obtained, remain obedient and consistent with the rules and laws of Allah SWT. The employees at the Class I B Sambas Religious Court have followed the rules and have not violated Islamic law (Irfan, 2021).

The fourth element, fraternal performance, namely the creation of harmonious and good social relations within institutions and society, the relationship between the fraternal element is very clearly related to the quality of work of the Class I B Sambas Religious Court employees and cooperation during work. This illustrates that the performance of the Sambas Class I B Religious Court employees from employee performance indicators and Islamic performance elements is that most of the Sambas Class I B Religious Court employees have performed well in the view of Islamic Economics. As the results of an interview with one of the employees, namely the Chair of the Sambas Religious Court Class I B, stated that: "employees at the Sambas Religious Court have carried out their main duties and functions in accordance with the workload given by the leadership, although there are still employees who have not fully carried out their duties and obligations (Pramudia, Susila, & Bagia, 2016)."

Why should you perform with Islamic views? So that the performance of the Class I B Sambas Religious Court employees is maximum, namely with Islamic values, honesty, discipline, hard work, respect for work (performance), respect for time, high achievement motivation, creative, innovative, good emotional intelligence with a mentally mature personality based on views. religiously and organizationally. Performance in the Islamic economic view must hope for Allah's blessing so that sustenance becomes a reward and blessing and Allah SWT does not like his servants to work in a false way. Likewise, an organization is obliged to provide compensation to employees at the agreed time. Apart from that, an organization can provide additional wages

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to the salary usually received to increase employee morale with the aim of increasing enthusiasm in carrying out their duties.

One of the explanations of the authentic hadith which leads to giving rewards must be given on time, namely:

عَنْ ابْنِ عُمَرَ رَضِيَ اللَّهُ قَالَ قَالَ رَسُولُ اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَ سَلَّمَ أُعْطُوا الْأَجِيرَ قَبْلَ أَنْ يَجِفَّ عَرَقُهُ (رَوَاهُ ابْنُ مَاجَه).

It means: "From Abdullah bin Umar ra that the Messenger of Allah. Said: "Give a worker wages before his sweat dries." (HR. Ibn Majah).

From the above hadith it is clear that someone who works is obliged to receive appreciation for what he has done, and an employer (leader) is obliged to give it as soon as possible after the work is finished. Apart from that, it is also explained in the Al-Qur'an surah An-Najm/53: 39-40.

﴿ وَأَنْ لَيْسَ لِلْإِنْسَانِ إِلَّا مَا سَعَىٰ وَأَنَّ سَعْيَهُ سَوْفَ يُرَىٰ ﴾ (النجم/53: 39-40)

Translation: 39. That man only gets what he has worked for, 40. that indeed his efforts will later be shown (to him). (An-Najm/53:39-40) (RI, 2010).

Besides a person will not bear the sins and harm done by other people, he will also not benefit from his good deeds, therefore it is explained that a human being has nothing other than what he has worked for. And that his efforts, good or bad, will not be destroyed by Allah, but will later be seen and shown to him, so that he will be proud of his good deeds and want to stay away from his bad deeds. Then the reward will be given, namely the deed with a perfect reward.

D. CONCLUSION

From the results of research data conducted by researchers, it can be concluded that the provision of employee performance allowances at the Sambas Class I B Religious Court is: Perceptions of Class I B Sambas Religious Court employees regarding the provision of performance allowances, namely the implementation of providing performance allowances for Class I B Sambas Religious Court employees has been regulated in the Decree of the Secretary of the Supreme Court of the Republic of Indonesia Number 578/SEK/SK/VIII/2020 concerning Technical Instructions for Implementing Employee Performance Assessments Within the Supreme Court and Subordinate Judicial Bodies, this includes the technical implementation of employee performance assessments, the technical implementation of procedures for deducting performance allowance payments from elements of employee presence/absence and the technical preparation/submission of employee performance reports. The performance of the Sambas Class I B Religious Court employees has largely experienced an increase in performance and level of discipline which can be seen from two aspects, namely attendance and monthly performance reports. The Islamic economic view of providing employee performance allowances at the Class I B Sambas Religious Court is largely in accordance with the Islamic view because the allowances given are in accordance with the employee's performance. The performance of the Sambas Class I B Religious Court employees from employee performance indicators and elements of Islamic performance shows that most of the Sambas Class I B Religious Court employees have performed well in the view of Islamic Economics. The performance of the Sambas Class I B Religious Court employees is maximum, namely with Islamic values, honesty, discipline, hard work, respect for work (performance), respect for time, high achievement motivation, creative, innovative, good emotional intelligence with a mentally mature personality based on religious views and organizationally. Where performance in the Islamic economic view must hope for Allah's blessing so that sustenance becomes a reward and blessing and Allah SWT does not like his servants to work in a false way. Likewise, an organization is obliged to provide compensation to employees at the agreed time. Apart from that, an organization can provide additional wages to the salary usually received to increase employee morale with the aim of increasing enthusiasm in

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carrying out their duties.

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