

Effectiveness of Wage Subsidy Assistance (BSU) for Honorary Teachers in Perspective Maqashid Syariah in Indonesia

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Abstract

The welfare of honorary teachers in Indonesia remains a critical issue within the national education system, particularly concerning income disparities and the lack of social security. In response, the government introduced the 2025 Wage Subsidy Assistance (BSU) policy, providing IDR 600,000 to 565,000 non-permanent teachers as a form of fiscal intervention. This study aims to analyze the effectiveness and fairness of BSU distribution from the perspective of maqashid sharia, focusing on the protection of wealth (ḥifẓ al-māl), life (ḥifẓ al-nafs), and intellect (ḥifẓ al-'aql). Employing a qualitative method and library research approach, the study draws upon policy documents, classical Islamic literature (al-Ghazali, Ibn 'Ashur), and contemporary scholarly works (Chapra, Dusuki). The analysis utilizes a descriptive-normative framework. Findings indicate that while BSU partially fulfills the objectives of maqashid sharia, it falls short in addressing structural inequality due to uneven distribution, temporary financial relief, and weak data integration across institutions. This article contributes to the discourse on integrating maqashid sharia into fiscal policy evaluation and proposing a more sustainable, Islamically-aligned social assistance model.

Keywords : Honorary Teacher Subsidy, Maqashid Syariah, Fiscal Justice, Public Policy, Islamic Philanthropy

Abstrak

Kesejahteraan guru honorer di Indonesia masih menjadi isu krusial dalam sistem pendidikan nasional, terutama terkait ketimpangan pendapatan dan minimnya jaminan sosial. Pemerintah merespons isu ini melalui kebijakan Bantuan Subsidi Upah (BSU) tahun 2025 sebesar Rp600.000 untuk 565.000 guru honorer, sebagai bentuk intervensi fiskal. Kajian ini bertujuan untuk menganalisis efektivitas dan keadilan distribusi BSU dalam perspektif maqashid syariah, terutama terkait perlindungan harta (ḥifẓ al-māl), jiwa (ḥifẓ al-nafs), dan akal (ḥifẓ al-'aql). Penelitian ini menggunakan metode kualitatif dengan pendekatan studi pustaka (library research), mengkaji dokumen kebijakan, literatur klasik (al-Ghazali, Ibn 'Ashur), serta literatur kontemporer (Chapra, Dusuki). Teknik analisis yang digunakan adalah deskriptif-analitis normatif. Hasil kajian menunjukkan bahwa BSU telah memenuhi sebagian aspek maqashid syariah namun belum menyentuh akar struktural ketimpangan, disebabkan oleh distribusi yang belum merata, nominal yang bersifat temporer, dan lemahnya integrasi data lintas instansi. Artikel ini memberikan kontribusi terhadap wacana integrasi maqashid dalam evaluasi kebijakan fiskal negara serta mengusulkan desain bantuan sosial berbasis nilai Islam yang lebih sistemik dan berkelanjutan.

Kata kunci: BSU Guru Honorer, Maqashid Syariah, Subsidi, Keadilan Fiskal, Filantropi Negara

INTRODUCTION

In order to guard sustainability education national and reduce burden teacher economy no still, government return distributing Wage Subsidy Assistance (BSU) to honorary teachers of Rp. 600,000 in June 2025. Policy This announced through various channel news and official from Ministry of Education, Culture, Research and Technology.

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The BSU intended for for power non-ASN educators , including honorary teachers of PAUD, SD, SMP, to SMA/SMK. This step expected can give incentive direct for the devotees education that has been This often neglected from side welfare (Arnani, 2025) . Even though Thus , the effectiveness distribution help kind of This often causes polemic in the middle society . This is due to lack of transparency in the process of distribution and dissatisfaction to criteria recipient help (Wang et al., 2023) .

Phenomenon provision of BSU for honorary teachers of course No matter new , but criticism to system frequent distribution No evenly Still Keep going echoed . Many honorary teachers confess Not yet accept help although has fulfil condition administrative . In addition , no existence transparency in the process of verification and distribution cause emergence distrust public to intention Good government (*DetikFinance* , 2024). Inequality like This show existence gap in implementation the policy that should be nature affirmative and targeted group prone to .

Justice in policy fiscal like provision of BSU is necessary reviewed in a way more deep , no only in framework efficiency and bureaucracy , but also from side ethics and spiritual values (Waluyo, 2017) . In the context of Islam, the concept justice social and equity benefit is part important from Maqashid sharia. Maqashid sharia is goals main from Islamic law which includes, among other things protection on religion (*ḥifẓ al- dīn*), soul (*ḥifẓ al- nafs*), reason (*ḥifẓ al- ' aql*), descent (*ḥifẓ al- nasl*), and wealth (*ḥifẓ al- māl*) (Aji & Mukri, 2022) . Therefore that , analysis policy public through approach This become very relevant , especially in context welfare of honorary teachers .

Honorary teacher is bone back informal and formal education in various remote parts of Indonesia. However , salaries they often far below regional minimum wage . In perspective maqashid sharia, things This reflect the inability of the state in keep one aspect main , namely protection on wealth and dignity human beings . According to Rusli (2025), the welfare of honorary teachers is part from *ḥifẓ al- nafs* and *ḥifẓ al- māl* , because decent wages will ensure continuity life they in a way dignified (Rusli et al., 2025) .

Various study previously show that implementation maqashid sharia in evaluation policy socio-economic can strengthen principle justice and benefit . As example , study Hasibuan (2021) highlights How approach maqashid sharia is capable identify weakness in productive zakat policy for poor people in Mandailing Natal. Principles similar can applied

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For evaluate the effectiveness of BSU for honorary teachers , with consider the impact towards five dimensions the main maqashid (Hasibuan, 2021) .

Apart from the aspects justice , effectiveness BSU distribution also becomes attention main . Help that is not appropriate target will become in vain and even counterproductive . In principle maqashid sharia, a policy fiscal said to be valid if capable bring in welfare and avoidance damage (*maslahah and mafsadab*). Therefore that , system verification , data validation , and evaluation periodic become very important in ensure that help the truly accepted by the teachers who need it most (Hidayati & Sunuwati, 2023) .

Policy fiscal in Islam no solely aiming For distribution wealth , but also transformation social . Honorary teachers who are structural be in a marginal position as it should be become priority in allocation of state funds. When the state fails carry out role distributive in a way fair , then the function of the caliph in guard welfare people become not optimal. View This in accordance with Ibn Asyur's explanation that maqashid sharia must made the main parameter in state policy (Duguri et al., 2021) .

In the Indonesian context , the distribution of BSU also faces challenge complex technical and bureaucratic . Some constraint including data synchronization between Ministry of Education, Culture , Research and Technology and Regional Education Offices , limitations time , and low digital literacy of some honorary teachers in the regions isolated . This is cause Lots from they missed from data collection and not get his rights . This condition clear contradictory with principle *al-' is* and *al- musawab* which is upheld tall in maqashid sharia (Muliadi, 2021)

Therefore that 's important For develop indicator evaluation policy based on maqashid sharia which can applied in various policy social , including BSU. Approach This No only notice side legality , but also benefits term long to welfare society . Studies such as those conducted by (Sri Rokhlinasari & Ridwan Widagdo, 2023) has develop framework evaluative based on maqasid For assessing Baznas programs and their results show greater effectiveness holistic compared to framework technocratic solely .

This article aiming For analyze effectiveness Wage Subsidy Assistance (BSU) policy for honorary teachers in Indonesia with use approach maqashid sharia. Focus study covers distribution benefits , justice in implementation , as well as the impact towards five goals main Islamic law . With use analysis normative and descriptive , articles This expected give

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contribution theoretical and practical in development policy fiscal based on more Islamic values humane and fair .

RESEARCH METHODOLOGY

This research is a type of qualitative research that uses a library research approach. Library research allows researchers to explore theoretical concepts in depth and examine public policies within the framework of maqashid sharia using primary and secondary reference materials (Sulistiani, 2019) .

The data in this study were obtained from several primary sources. First, official government documents that regulate the 2025 Wage Subsidy Assistance (BSU) policy, including the Regulation of the Minister of Education and Culture, as well as regulations from the Ministry of Finance and BPKP. Second, relevant scientific journals both nationally and internationally that discuss fiscal policy, education, and maqashid sharia. Third, classical literature such as the works of Imam al-Ghazali and Ibn 'Ashur which form the theoretical basis of maqashid. Fourth, contemporary literature such as Chapra and Dusuki which expands the application of maqashid in public policy and economic development. The analysis technique used is descriptive-analytical normative.

RESULTS AND DISCUSSION

A. Description of the 2025 Honorary Teacher BSU Policy

The Indonesian government through its fiscal policy will again distribute Wage Subsidy Assistance (BSU) in 2025 to honorary teachers with a nominal value of IDR 600,000 for two months. This policy is a form of direct stimulus from the government to non-ASN educators as an effort to recover the economy after the pandemic and sectoral social protection. This BSU is specifically intended for honorary teachers under the auspices of the Ministry of Education, Culture, Research and Technology, Ministry of Religious Affairs, and other education personnel registered in the Basic Education Data (Dapodik) and Simpatika. Although the ministry's official website has not released a complete press release, various media reports have stated that the total number of beneficiaries is around 565,000 people.

The assistance of IDR 600,000 is given once for a period of two months, making it a form of short-term income support for vulnerable groups in the education sector. This BSU is not a salary, but is a social grant that aims to maintain the purchasing power and survival of honorary teachers, especially in the 3T (Disadvantaged, Frontier, and Outermost) areas. The form and amount of this assistance have not changed significantly from the BSU

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scheme in previous years, which also distributed funds with a similar nominal value to non-ASN workers during the crisis (Juwita, 2022) .

The source of funds for this program comes from the 2025 State Budget (APBN), which is allocated through the relevant ministries, namely the Ministry of Education and Culture, the Ministry of Religious Affairs, and the Ministry of Manpower (Kemnaker). Administratively, these funds are managed with a cross-ministerial scheme, but the technical operational distribution is adjusted to the internal data of each institution. This emphasizes the need for national data synchronization to avoid duplication or exclusion of aid recipients.

The distribution process is carried out through direct transfers to verified honorary teacher accounts, both those teaching in public and private schools, as long as they meet the administrative requirements. This BSU does not require re-registration, but is based on data that has been collected and validated by the previous agency. This approach is designed to speed up the disbursement process and avoid overly complicated bureaucratic procedures, especially for teachers in remote areas.

However, the fundamental challenge of this policy is the accuracy of targeting and distribution justice. Many honorary teachers do not have active bank accounts or are not registered in the national database system. This causes a large number of teachers who are eligible to receive it to not be accommodated. In addition, several cases show that teachers who have stopped teaching are still listed as prospective recipients. (Ferdaus, 2018) .

This BSU for honorary teachers is actually one of the state's affirmative steps in the context of sectoral social protection. In the Islamic public financial system, this is in line with the practice of *siyasah maliyyah* , namely fiscal management for the welfare of the people. In the Indonesian context, BSU can be considered as a contemporary "state philanthropy" that strengthens the redistribution function of the APBN (Sri Rokhlinasari & Ridwan Widagdo, 2023) .

This policy also has a significant short-term economic impact, especially in maintaining household consumption of honorary teachers. In macroeconomics, direct transfers such as BSU serve to maintain aggregate demand and prevent economic slowdown at the micro level (Zhou & Fu, 2022) . For honorary teachers, this assistance means the continuation of basic consumption such as food, transportation, and learning aids.

In addition, the provision of BSU also has a symbolic dimension, namely the state's recognition of the services of honorary teachers. So far, the status and welfare of honorary

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teachers have tended to be marginalized in the national personnel system. Therefore, although the nominal BSU is relatively small, the moral message and distributive justice of this policy cannot be ignored (Ahmadi, 2023) .

With all of these backgrounds, the 2025 BSU policy deserves further analysis through the maqashid sharia approach. The goal is to see whether this policy fulfills the dimensions of maslahat and protection of basic rights which are the substance of maqashid sharia.

B. Analysis of Maqashid Syariah on the Objectives and Impacts of BSU

The first dimension of maqashid sharia that is relevant in analyzing the BSU policy is *hifz al-mal* or protection of property. BSU for honorary teachers can be seen as a form of protection for the minimum income of individuals, especially for those who do not receive a fixed income. In the maqashid framework, property does not only mean great wealth, but also a basic income that allows someone to survive decently. (Nasution & Saputra, 2017) .

The provision of BSU helps prevent honorary teachers from falling into extreme poverty, which in contemporary fiqh literature is referred to as a condition that prevents someone from fulfilling daruriyat needs (Mubarroq & Latifah, 2023) . With this assistance, teachers have a safety net for basic needs, such as food, transportation, and communication costs in teaching. This is relevant to the principle of *al-maslahah al-'ammah* , namely the public interest which is the main target of sharia policy (Chapra, 2016)

The second dimension is *hifz al-nafs* or protection of the soul. A stable income will have a major impact on the mental and social stability of teachers. Many studies show that income uncertainty causes prolonged stress, even increasing the risk of depression, debt, and conflict in the household. With BSU, the state seeks to prevent these extreme conditions, which in maqashid are considered as *mafsadah* or social damage (Firdaus, 2023)

With BSU, teachers can live their daily lives without the fundamental concerns of survival. This is important because in maqashid, preserving the soul is not only from physical death, but also from moral and psychological destruction due to the pressures of life. Therefore, policies such as BSU are not only economic but also spiritual and humanitarian (Dusuki & Bouheraoua, 2005) .

The third dimension is *hifz al-'aql* or protection of reason. Teachers as educators need inner peace and stability in life in order to focus on intellectual and educational activities. If honorary teachers are economically depressed, they will lose their capacity to teach optimally.

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In the context of maqashid, this means that the education system is threatened, due to the loss of the function of *'aql* in forming an intelligent generation (Ahmadi, 2023) .

BSU provides space for honorary teachers to continue their profession without having to take on additional irrelevant jobs. Their focus on education contributes to the public interest (*maslahah 'ammah*), which is the great goal of maqashid sharia. Education that continues to run with good quality will produce a knowledgeable and highly moral generation.

Furthermore, the BSU policy indirectly fulfills the principle of *tabqiq al-maslahah* (achieving benefits) in maqashid. When the government is able to prevent the decline of teacher welfare and support their social functions, then the state has carried out its role as a guardian of public benefits. This is in line with *al-Syatibi's theory* that sharia comes to realize benefits and avoid damage.

Thus, the 2025 BSU policy has a strong normative justification in the maqashid sharia, both in terms of protecting property, life, and reason. Although not yet ideal, this policy is a positive step towards sectoral social justice that is in line with Islamic principles. Further evaluation is needed to ensure the effectiveness of implementation and expansion of benefits in the future.

C. Evaluation of Fairness and Effectiveness of BSU Distribution

The distribution of BSU for honorary teachers in 2025 has attracted attention regarding aspects of fairness and effectiveness of implementation. One of the main problems faced is the accuracy of recipient data. Although this program is based on Dapodik and Simpatika data, verification of recipients in the field still relies on semi-manual methods, especially in areas with limited access to technology. This opens up opportunities for errors, either in the form of duplication or the removal of legitimate recipients (Lutfi, 2021) .

One indicator of the effectiveness of social policy is the speed and accuracy of targeting. In the case of BSU for honorary teachers, although the policy has been running since 2020, until now there has been no integrated system that is truly capable of integrating all data on non-ASN educators across ministries. Data fragmentation between the Ministry of Education and Culture, the Ministry of Religion, and the Ministry of Manpower is an obstacle to optimal distribution.

BSU for honorary teachers is also still temporary, whereas the issue of teacher welfare is structural and long-term (Jamilah et al., 2020) . When this assistance is only provided once

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or twice a year, it is not enough to provide sustainable economic security. Such policies need to be evaluated in terms of fiscal sustainability and long-term social impacts. In addition, to increase the effectiveness of such assistance programs, it is important to explore the integration of educational initiatives that empower recipients with skills and knowledge for independence. The need for this comprehensive strategy is reinforced by research showing that financial assistance alone, without educational support, often fails to produce sustainable improvements in socioeconomic status. (Efendi & Susanti, 2021) .

The distribution of this assistance also shows signs of regional discrimination. Teachers in urban areas have easier access to information and verification processes, while teachers in 3T areas are often hampered by administrative constraints. As a result, there is an imbalance in the realization of BSU between regions, which is contrary to the principle of *al-musawah* (equality) in maqashid sharia (Sri Rokhlinasari & Ridwan Widagdo, 2023) .

There are also disparities based on agencies. Honorary madrasa teachers under the Ministry of Religious Affairs sometimes experience slower disbursement compared to teachers under the Ministry of Education and Culture. This occurs because of differences in data management systems and policies between ministries, which should be synergized in one national platform. In terms of legal certainty and regulation, BSU is also still weak in terms of guaranteeing permanent regulations. There is no guarantee that this program will continue or become part of the national social protection scheme. Without a strong legal basis, BSU is vulnerable to being stopped or reduced according to the government's annual fiscal policy.

Some inactive teachers are still listed as recipients because there is no real-time update system. Meanwhile, new teachers who are active and meet the administrative requirements are missed. This shows the importance of using *big data- based technology* for comprehensive subsidy policy reform (Lutfi, 2021) .

From the perspective of public policy ethics, the uneven distribution of BSU can lead to public distrust of the government. When one group of teachers receives assistance and another group does not, a gap in perceptions of justice arises. In fact, in maqashid sharia, social justice is a primary value that cannot be negotiated. An in-depth evaluation needs to be carried out with indicators that are not only administrative, but also substantive. Does this assistance really ease the burden on honorary teachers? Is its impact significant for the

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sustainability of education and the welfare of their families? These questions must be answered with an evaluation method based on maqashid sharia.

For this reason, the distribution of BSU needs to be supported by a maqashid-based policy audit. This audit will examine whether the policy is truly in accordance with the principles of maslahat, justice, and protection of basic human rights as conveyed by al-Ghazali and Ibn 'Ashur in the classical maqashid framework.

D. Reflection of State Philanthropy in Islam

In an Islamic perspective, subsidy policies such as BSU can be categorized as part of *contemporary state philanthropy*. The state acts as *a representative of the people* in channeling public funds for the benefit of vulnerable communities. In this case, BSU reflects a modern form of the function of *baitul mal*, where the distribution of state wealth is directed to the most needy groups (Chapra, 2016).

Unlike zakat, which comes from community funds and has strict asnaf provisions (Raja, 2021), BSU comes from the APBN which is managed by the state. However, the goals of both are similar: to create welfare and prevent structural poverty. Zakat is mandatory and individual, while BSU is political and systemic in the state budget structure.

However, BSU tends to be reactive and not always planned sustainably. On the other hand, zakat has a well-established and sustainable distribution mechanism if managed properly. Therefore, it is necessary to consider whether a scheme such as BSU can synergize with national zakat institutions such as Baznas to be more sustainable (Lutfi, 2021).

One proposal worth considering is the design of BSU based on Islamic economic instruments. For example, part of the BSU funds can be allocated from professional zakat collected by the state. With this mechanism, BSU becomes part of an integrated Islamic philanthropy system and reaches more vulnerable groups in the education system.

In the concept of *siyasah maliyyah*, the state is tasked with managing public funds fairly and for the benefit of the community. The implementation of BSU within this framework must reflect Islamic values, not only in its objectives, but also in its distribution and accountability mechanisms. This includes the principles of transparency, efficiency, and public involvement (Sri Rokhlinasari & Ridwan Widagdo, 2023).

The comparison between BSU and zakat reveals fundamental differences in legal basis and funding sources, but also opens up space for integration at the implementation level. Zakat can be a complement that strengthens BSU, while BSU can be an initial

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instrument for designing a more established Islamic fiscal policy. This reflection shows that modern Muslim countries have ample room to adopt the principles of maqashid in social policy. BSU can be a bridge between the concept of classical philanthropy and contemporary needs in human development.

This also emphasizes the importance of collaboration between zakat institutions, state fiscal authorities, and teacher professional organizations to design a more systemic and sustainable assistance program. It is not enough to just provide BSU once a year, but a system is needed that continues to monitor the welfare of non-PNS teachers.

Therefore, BSU must be reoriented as part of a holistic *Islamic welfare state system*. By strengthening the principle of maqashid and integrating zakat into public policy, the state can fulfill its function as a protector and empowerer of the people more completely.

E. Theoretical and Practical Implications

The theoretical implications of this study indicate that fiscal policies such as Wage Subsidy Assistance (BSU) can be analyzed in depth using the maqashid sharia approach. This approach not only provides a moral and spiritual framework, but also provides an epistemological basis for assessing the values of justice, welfare, and maslahat contained in a public policy (Chapra, 2016). In an academic context, this opens up opportunities for the development of Islamic fiscal policy theory based on maqashid values.

In practice, BSU for honorary teachers shows the need for national fiscal policy reform to be more inclusive and fair to vulnerable groups. When policies are ad hoc and not systemic, their effectiveness tends to be limited. Therefore, it is important for policy designers to design subsidies and social assistance that are not only responsive to crises, but also preventive and empowering.

One of the main recommendations of this study is the need to integrate maqashid sharia indicators into the social and fiscal policy evaluation system. For example, the BSU program can be evaluated based on its contribution to *ḥifẓ al-māl*, *ḥifẓ al-nafs*, and *ḥifẓ al-'aql*. This creates qualitative indicators that enrich conventional technocratic evaluations and pave the way for a more holistic approach (Sri Rokhlinasari & Ridwan Widagdo, 2023).

Integration of maqashid indicators can also strengthen the ethical legitimacy of a policy. When justice and maslahat are the main foundations, the public will more easily accept government policies. This is important to build public trust and avoid resistance that often

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arises against social assistance programs that are considered discriminatory or non-transparent (Lutfi, 2021) .

Another suggestion is the importance of designing a long-term subsidy scheme for honorary teachers based on Islamic distributive justice values. For example, the BSU program can be modified into a *fixed subsidy scheme* that is given periodically every month like *a basic income* specifically for the education sector. This scheme will better guarantee the protection of teachers' economic rights than just occasional assistance.

Such a subsidy scheme needs to be supported by strong regulations and a stable funding base. In addition to the APBN, the government can establish partnerships with Baznas and national zakat institutions to supply funds based on professional zakat. With this integration, state and community financial resources can be used synergistically for the common good (Sri Rokhlinasari & Ridwan Widagdo, 2023) .

Another implication that is no less important is the need for a collaborative approach between institutions: the Ministry of Education and Culture, the Ministry of Religious Affairs, Bappenas, and the Ministry of Finance. Without data collaboration, mapping systems, and synergistic policies, the aid program will always experience unequal distribution and overlapping policies that are detrimental to honorary teachers in the field.

In the context of developing Islamic public policy science, the results of this study also contribute to strengthening the maqashid approach in formulating modern state policies. This kind of study encourages academics and policy makers to be more critical and transformative in building inclusive and sustainable fiscal policies.

Programs such as BSU should not be just a momentary economic intervention, but rather part of a maqashid-based human development framework. Therefore, social assistance policies should be monitored by maqashid indicators that are periodically evaluated in terms of justice, efficiency, and sustainability of impact on teacher welfare and education quality.

Finally, the maqashid sharia approach in evaluating public policy is not only relevant, but also urgent to be applied in state policies that concern the interests of the people. With this approach, fiscal policies such as BSU are not only economic tools, but also instruments of social, spiritual, and moral justice in Islamic society.

CLOSING

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The 2025 Wage Subsidy Assistance (BSU) policy aimed at honorary teachers is a form of state fiscal intervention that plays an important role in maintaining the purchasing power and economic stability of non-PNS educators. This policy is the state's response to structural inequality in the education sector and aims to provide an economic safety net for socially and financially vulnerable teacher groups. In the context of developing countries, BSU marks the state's presence in ensuring the sustainability of the social function of education through a more affirmative fiscal approach.

From the perspective of *maqashid sharia*, the 2025 BSU for honorary teachers has reflected efforts to fulfill several main objectives of *sharia*. First, *ḥifẓ al-māl* (protection of property) is realized through temporary guarantees for the income of honorary teachers who are vulnerable to losing their income. Second, *ḥifẓ al-nafs* (protection of the soul) is fulfilled in the form of strengthening the psychological and social stability of teachers through direct economic assistance. Third, indirectly, BSU also supports *ḥifẓ al-'aql* (protection of reason), because it allows teachers to remain focused on carrying out their educational duties without a burdensome economic burden.

Although it has fulfilled most of the objectives of the *maqashid sharia*, this policy does not fully reflect the principles of *al-'adl* (distribution justice) and *maṣlaḥah 'āmmah* (public welfare). This can be seen from various implementation problems, such as not all honorary teachers are registered or included in the aid distribution system. Inequality in access to information, inaccurate data, and minimal technical transparency in the field also contribute to the uneven benefits of this policy. This inequality ultimately harms the value of substantive justice in the *maqashid sharia*.

In addition, the temporary nature of BSU shows that this policy has not touched the root of the structural problems of honorary teacher welfare. The limited nominal and short period of assistance make BSU more symbolic than a long-term solution. In this case, *maqashid* teaches that true benefits must be permanent and solution-oriented, not just temporarily easing problems.

However, the potential of BSU as an instrument of state philanthropy deserves to be appreciated and developed. When viewed from the theory of *siyasah maliyyah*, this policy shows that a modern state can carry out the function of *ḥisbah* and social responsibility within the framework of Islamic economics. In this case, the state does not only act as a regulator,

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but also as *a representative of the people* who are responsible for the welfare of society spiritually and materially.

Therefore, fiscal policies such as BSU need to be developed in a more inclusive, sustainable, and integrated manner with other Islamic economic instruments such as zakat, waqf, or community social funds. Reforming social policies based on maqashid sharia is not only possible, but also urgently needed in order to realize a just, humane, and beneficial social protection system.

In closing, the reflection on the BSU for honorary teachers not only reveals the urgency of policy reform, but also opens up space for a transformative approach in the Indonesian fiscal system. When the state is willing to make maqashid an ethical and structural foundation, then fiscal policy will not only become an economic tool, but also a real manifestation of Islamic values in fair public management that is oriented towards the welfare of the people.

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