

RELIGIOUS HOLIDAY ALLOWANCES FOR EMPLOYEES/WORKERS OF COMPANIES (Regulation of the Manpower Minister of the Republic of Indonesia No. 6/2016 dated March 8, 2016)

BY THE GRACE OF GOD ALMIGHTY

THE MANPOWER MINISTER OF

THE REPUBLIC OF INDONESIA,

Considering :

That to implement provisions in Article 7 paragraph (3) of Government Regulation No. 78/2015 on Waging System, it is necessary to stipulate Regulation of the Manpower Minister on Religious Holiday Allowances for Employees/Workers of Companies;

In view of :

1. Law No. 3/1951 on the Declaration of Labor Supervision Law of 1948 No. 23 and the Republic of Indonesia for the Entire Indonesia (Statute Book of 1951 No. 4);
2. Law No. 13/2003 concerning Manpower (Statute Book of 2003 No. 39, Supplement to Statute Book No. 4279);
3. Government Regulation No. 78/2015 concerning Waging (Statute Book of 2015 No. 237, Supplement to Statute Book No. 5747);
4. Presidential Regulation No. 18/2015 concerning the Manpower Ministry (Statute Book of 2015 No. 19);

5. Regulation of the Manpower Minister No. 8/2015 concerning the Procedure of Preparing Bills, Draft Government Regulations, Draft Presidential Regulations, Draft Ministerial Regulation at the Manpower Minister (State Gazette of 2015 No. 411);

DE C I D E S :

To stipulate :

REGULATION OF THE MANPOWER MINISTER CONCERNING RELIGIOUS HOLIDAY ALLOWANCES FOR EMPLOYEES/WORKERS OF COMPANIES.

CHAPTER I

GENERAL PROVISIONS

Article 1

Referred to in this Ministerial Regulation as :

1. Religious Holiday Allowance, hereinafter called Religious THR, is non-wage income that must be paid by employers to employees/workers or their families ahead of Religious Holiday.
2. Religious Holidays are Idul Fitri Holiday for Muslim Employees/Workers, Christmas Holiday for Christian Catholic and Christian Protestant Employees/Workers, Day of Silence (Nyepi) for Hindu Employees/Workers, Day of Enlightenment (Waisak)

for Buddha Employees/Workers, and Chinese New Year (Imlek) for Confucian Employees/Workers.

3. Employers are:
 - a. individuals, associations or legal entities that run their own companies;
 - b. individuals, associations or legal entities that independently run their non-owned companies;
 - c. individuals, associations or legal entities that are domiciled in Indonesia to represent the companies as referred to in letters a and b located outside the Indonesian territory.
4. Employees/workers are people who are employed by receiving wages or recompenses in other form.

Article 2

- (1) Employers shall provide Religious THR to employees/workers who have worked for 1 (one) month or more continuously.
- (2) The Religious THR as referred to in paragraph (1) is given to employees/workers that have work relations with employers based on a definite time work contract or an indefinite time work contract.

CHAPTER II

AMOUNT AND PROCEDURE OF PROVIDING RELIGIOUS THR

Article 3

- (1) The amount of Religious THR as referred to in Article 2 paragraph (1) is set as follows:
 - a. employees/workers who have worked for 12 (twelve) months or more continuously shall be given 1 (one) month wage;
 - b. for employees/workers who have worked for 1 (one) month continuously but less than 12 (twelve) months shall be given Religious THR proportionally according to their work experience, with the calculation : $(\text{work experience}/12) \times 1 \text{ (one) month wage}$.
- (2) The 1 (one) month wage as referred to in paragraph (1) consists of wage components:
 - a. wage without allowance which constitutes clean wages; or
 - b. principal wage including fixed allowance.
- (3) For employees/workers who are employed based on a freelance daily work contract, the 1 (one) month wage as referred to in paragraph (1) is calculated as follows:
 - a. employees/workers who have worked for 12 (twelve) months or more, the 1 (one) month wage is calculated based on the average wage received in the past 12 (twelve) months before the Religious Holiday;

- b. employees/workers who have worked for less than 12 (twelve) months or more, the 1 (one) month wage is calculated based on the average wage received every month during the work period.

Article 4

If the amount of Religious THR set based on a work contract, company regulation, collective work agreement or habit is higher than the amount of Religious THR as referred to in Article 3 paragraph (1), Religious THR paid to employees/workers shall accord with the work contract, company regulation, collective work agreement or habit.

Article 5

- (1) The Religious THR as referred to in Article 2 paragraph (1) shall be given once every 1 (one) year according to the Religious Holiday of each employee/worker.
- (2) If the same Religious Holiday happens more than once in 1 (one) year, Religious THR shall be given according to the implementation of the Religious Holiday.
- (3) The Religious THR as referred to in paragraph (1) shall be paid according the Religious Holiday of each employee/worker, except otherwise stipulated according to the agreement between the employer and employees/workers contained in the work contract, company regulation or collective work agreement.
- (4) The Religious THR as referred to in paragraphs (1) and (2) shall be paid by employers no later than 7 (seven) days before the Religious Holiday.

Article 6

The Religious THR as referred to in Article 2 paragraph (2) shall be given in the form of money using the rupiah currency of the Republic of Indonesia.

Article 7

- (1) Employees/workers who have work relations based on an indefinite time work contract and are laid off 30 (thirty) days before the Religious Holiday, are entitled to receive Religious THR.
- (2) The Religious THR as referred to in paragraph (1) applies to the current year when the employer laid off the employees/workers
- (3) Provisions as referred to in paragraph (1) do not apply to employees/workers who have work relations based on definite time work contract, which ends before the Religious Holiday.

Article 8

Employees/workers who are moved to other companies with continued work period, are entitled to Religious THR in the new companies, if the old companies do not give the employees/workers Religious THR.

CHAPTER III**SUPERVISION****Article 9**

The implementation of this Ministerial Regulation shall be supervised by the manpower supervisor.

CHAPTER IV**ADMINISTRATIVE FINES AND SANCTIONS****Article 10**

- (1) Employers who are late to pay Religious THR to employees/workers as referred to in Article 5 paragraph (4) shall be subjected to fines amounting to 5% (five percent) of the total Religious THR that must be paid since the deadline of the employers' obligation to pay Religious THR ends.
- (2) The imposition of fines as referred to in paragraph (1) do not abolish the obligation of employers to pay Religious THR to employees/workers.
- (3) The fines as referred to in paragraph (1) are managed and used to improve the living standard of employees/workers as provided for in the regulation of the companies or collective work agreement.

Article 11

- (1) Employers that do not pay Religious THR to employees/workers as referred to in Article 5 shall be subjected to administrative sanctions.
- (2) The administrative sanctions as referred to in paragraph (1) are imposed according to the law and regulation.

CHAPTER V**CONCLUSION****Article 12**

When this Ministerial Regulation comes into force, Regulation of the Manpower Minister No. PER.04/

MEN/1994 concerning Religious Holiday Allowances for Employees of Companies shall be revoked and declared null and void.

Article 13

This Ministerial Regulation shall come into force as from the date of promulgation.

For public cognizance, this Ministerial Regulation shall be promulgated by placing it in the State Gazette of the Republic of Indonesia.

Value of Object Tax (Rp/m ²)	Classification of Sale of Land and Building (Rp/m ²)	Class
190.000,00	Stipulated in Jakarta	087
180.000,00	On March 8, 2016	088
170.000,00	THE MANPOWER MINISTER OF	089
160.000,00	THE REPUBLIC OF INDONESIA ,	090
151.000,00	sgd.	091
143.000,00	M. HANIF DHAKIRI	092
138.000,00	Promulgated in Jakarta	093
128.000,00	On March 8, 2016	094
123.000,00	THE DIRECTOR GENERAL OF LAWS AND REGULATIONS OF	095
117.000,00	THE LAW AND HUMAN RIGHTS MINISTRY OF	096
112.000,00	THE REPUBLIC OF INDONESIA,	097
107.800,00	sgd.	098
103.000,00	WIDODO EKATJAHJANA	099
98.800,00	STATE GAZETTE OF THE REPUBLIC OF INDONESIA	100
94.300,00	OF 2016 NO. 375	101
90.100,00	(S)	102
86.000,00		103
82.000,00		104
78.000,00		105
74.200,00		106
70.600,00		107
67.200,00		108
64.000,00		109