



## Implementation of Honorary Teachers' Payroll

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**Abstract.** This study aims to analyze the salary of honorary teachers based on the data obtained, it can be concluded that there are various problems faced by honorary teachers related to the salary they receive. Researchers collected the data needed in the implementation of honorary teacher payroll at SMAN 1 Kec. Mungka. The data collected was then analyzed using the analytical method of data collection, data reduction and data presentation. In addition, this study also used qualitative analysis methods. The analysis in this study uses a qualitative analysis method which describes a description of the data in the form of words with the aim of understanding a social situation, event, role and group. The data collection technique used was interviews with a number of departments involved in paying honorary teachers, including school principals, treasurers, school operators and honorary teachers.

**Keywords:** Salary, Honorary, Public Senior High School

### 1. Introduction

Human Resources are an important factor in an educational institution or agency. The teaching and learning process requires reliable and skilled educators as well as facilities and infrastructure to support learning for students. The learning process that occurs in educational institutions cannot be separated from the role of honorary teachers. Honorary teachers also carry out the same obligations as civil servant teachers in carrying out their duties as classroom teachers (Sumarni et al., 2023). But in reality, many people underestimate the presence of honorary teachers in an educational institution. Whereas the existence of honorary teachers is very helpful for the sustainability of learning, especially in public schools that have not been established for a long time and the number of available civil servant teachers is insufficient (Lestari, 2022). Honorary teachers also have the same obligations in carrying out their duties, for example the same obligations in the preparation of tools, carrying out additional duties such as picketing teachers, becoming homeroom teachers, participating in the success of school work programs, and so on (Asmarni & Arif, 2023).

Salary is one of the important factors in increasing work motivation because salary is a means of meeting the various needs of employees. Salary is the amount of money received by clerical and administrative staff for their service contributions, who receive a fixed amount of money based on a monthly rate "Tulus, (2011: 140) in (Seto & Merdja, 2020). According to Soemarso (2009: 307), salary is defined as "Payments to those given for administrative and leadership tasks which are usually fixed on a monthly basis". (Fadillah, 2017) So, giving a salary is a form of appreciation given for the efforts of a teacher in carrying out his duties and functions at school. Providing adequate salary is something that

greatly affects the motivation and performance of a teacher. In several previous studies, it was found that there was a positive and moderate influence between compensation on teacher performance at SMK Mandiri Bekasi (Seto & Merdja, 2020). In another study, salary and incentives simultaneously and partially had a significant effect on employee performance at PT Serba Mulia Auto in West Kutai Regency (Subianto, 2016). From some of the research above, it can be concluded that the provision of compensation in the form of salaries and incentives greatly affects the performance of teachers, especially honorary teachers in educational institutions.

Honorary workers are non-civil servants and non-PPPK employees who have not been appointed as permanent employees to carry out a task in an agency appointed by the Personnel Supervisory Officer or other officials in the government to carry out certain tasks in government agencies or whose income is a burden on the State Budget (APBN) or Regional Budget (APBD) (Jarir & Ernawati, 2022). Darmaningtyas (2015) states that there are four groupings of teacher status in schools, namely civil servant teachers serving in public schools (Guru Negeri), Government Employees with Work Agreements or PPPK teachers are teachers appointed by the government as ASN but not civil servants, civil servant teachers serving in private schools (DPK Teachers), permanent teachers in private schools (GTY), teachers who teach only to replace teachers on leave and occur in public schools (Guru Bakti), and honorary teachers serving in private schools and also public schools commonly referred to as non-permanent teachers (GTT). (Bimasena et al., n.d.)

Based on surveys and observations as well as interviews with several honorary teachers, there are various problems faced by these teachers related to salaries, namely, 1) The amount of salary received is still not sufficient or appropriate in accordance with the workload they carry, 2) The salary for honorary teachers is based on teaching hours per week for one month, not calculated as many hours of lessons for a whole month, 3) The schedule for receiving salaries is not fixed, it can be once every two months, once every three months, or even more, depending on the ability of each school 4) The workload carried out is not in accordance with the salary received, 5) There are several sources of salaries for honorary teachers, such as BOS, BOP, and the school committee, so that it can cause differences in compensation received, for example, some can provide THR, some cannot and the time of receiving salaries is not the same, 6) The school's ability to provide salaries is in accordance with the school's financial condition, so there are problems in small schools that have not been established for a long time, the financial condition is very limited while the honorary teachers are needed quite a lot because of the shortage of civil servant teachers, and various other problems experienced by honorary teachers in educational institutions, especially in government-owned educational institutions.

## 2. Methods

The research conducted by the author is descriptive qualitative research with a type of research in the form of a case study (Asmarni et al., 2023). This type of research is qualitative research. The assumptions and use of the interpretive / theoretical framework of this research begin with the study of problems or research related to the views of individuals or groups on a social or human problem (Budi & Ilmi, 2022). Data collection techniques are carried out in natural settings where natural conditions, primary data sources and data collection techniques are more in-depth interviews, observation and documentation (Novitasari, 2019). The main object of research was conducted on honorary teachers at SMA Negeri 1 Mungka District.

### 3. Results and Discussion

In this study, researchers informed some important data sourced from the field obtained from interviews, observations, surveys, and documentation. The first data is a mapping of the condition of teacher availability at SMA Negeri 1 in Mungka sub-district.

**Table.1** List of Teachers who Teach at SMA N 1 Kec. Mungka Year 2023

No	NAMA	Jabatan	PNS/Honorer	Jurusan	Bidang Studi yang diampu	Linear/tidak
1	ISWANDI, S.Pd	Kepala Sekolah	PNS	PJOK		Linear
2	OKTA BELA, S.Pd	Guru Mapel	Honorer	PAI	PAI	Linear
3	MULYADI, S.Pd	Guru Mapel	PNS	PKN	PKN	Linear
4	PUTRI AYU LESTARI, S.Pd	Guru Mapel	Honorer	B. Indonesia	B. Indonesia	Linear
5	NEKA AMELIA PUTRI, S.Pd., Gr	Guru Mapel	Honorer	Matematika	Matematika	Linear
6	ING GUSMERI, S.Pd	Guru Mapel	Honorer	Geografi	Geografi dan Sejarah	Sejarah tidak Linear
7	MIMI SUSANTI, S.Pd	Guru Mapel	PNS	B. Inggris	B. Inggris	Linear
8	FUJI SYUKRIATI, S.Sn	Guru Mapel	Honorer	Seni Budaya	Seni Budaya	Linear
9	FAUZAN AZIMI, S.Pd	Guru Mapel	Honorer	PJOK	PJOK	Linear
10	TIARA VIODELF, M.Pd	Guru Mapel	Honorer	Kimia	PKWU dan Matematika Peminatan	Matematika tidak Linear
11	SYAMSIR HIDAYAT, M.Pd	Guru Mapel	PNS	Fisika	Fisika	Fisika
12	SITI AISYAH, S.Pd	Guru Mapel	Honorer	Biologi	Biologi	Biologi
13	EFRIYENTI, S.Pd	Guru Mapel	PNS	Kimia	Kimia	Kimia
14	AINA YUDHIA, S.Pd	Guru Mapel	Honorer	Ekonomi	Ekonomi dan Sejarah	Sejarah tidak Linear
15	MULIA GUSTI, S.Sos	Guru Mapel	PNS	Sosiologi	Sosiologi	Linear
16	SRI RATU RAHAYU, M.Pd.T	Guru Mapel	Honorer	Komputer	BK TIK/Informastika	Linear
17	YULIA PUTRI SATRIA, S.Pd	BK	Honorer	BK	BK	Linear

As can be seen in the table above, the number of teachers at SMA N 1 Kecamatan Mungka is 16 in total, consisting of 5 civil servants and 11 honorary teachers. It can be concluded that 70% of the teachers at SMA N 1 Kecamatan Mungka are honorary and only 30% are civil servants. For 148 students, in 7 study groups, only 1 teacher is needed per subject. Of the 11 honorary teachers, there are 3 teachers who teach other subjects that are not linear with their majors. From the conditions described in the table above, we can conclude that SMA N 1 Mungka Sub-district lacks civil servant teachers because 70% of the teaching staff are honorary. One history teacher is also needed, because the teacher who teaches the subject is a teacher of another subject.

**Table.2** List of salary sources for honorary teachers of SMAN 1 Kec. Mungka in 2023

No	NAMA	Jabatan	PNS/Honorer	Sumber Gaji
1	OKTA BELA, S.Pd	Guru Mapel	Honorer	BOP
2	PUTRI AYU LESTARI, S.Pd	Guru Mapel	Honorer	BOP
3	NEKA AMELIA PUTRI, S.Pd., Gr	Guru Mapel	Honorer	BOP
4	ING GUSMERI, S.Pd	Guru Mapel	Honorer	KOMITE
5	FUJI SYUKRIATI, S.Sn	Guru Mapel	Honorer	KOMITE
6	FAUZAN AZIMI, S.Pd	Guru Mapel	Honorer	BOP
7	TIARA VIODELF, M.Pd	Guru Mapel	Honorer	BOP
8	SITI AISYAH, S.Pd	Guru Mapel	Honorer	KOMITE
9	AINA YUDHIA, S.Pd	Guru Mapel	Honorer	KOMITE
10	SRI RATU RAHAYU, M.Pd.T	Guru Mapel	Honorer	BOP
11	YULIA PUTRI SATRIA, S.Pd	BK	Honorer	BOP

From the data above, it can be seen that some of the sources of salaries for honorary teachers at SMA N 1 Kec.Mungka are from BOP (Education Operational Assistance) and School Committee contributions, none from BOS funds. Based on Permendikbudristek Number 2 of 2022 and information from the school salary treasurer, this year there are no honorary teachers whose salaries come from BOS (School Operational Assistance) for several reasons, including because some teachers have not met the requirements for their salaries to be taken from BOS funds, for example, they must have a unique number of educators and education personnel (NUPTK), have been entered into dapodik, are not registered as ASN and have not been certified.

**Table.3** List of salary receipts for honorary teachers of SMAN 1 Kec. Mugka in 2023

No	NAMA	Jabatan	PNS/Honorer	Sumber Gaji	Jumlah Jam Mengajar	Satuan	Jumlah diterima/bulan	Realisasi	
1	OKTA BELA, S.Pd	Guru Mapel	Honorer	BOP	21	50.000	1.050.000	jan-mar realisasi april	April-Mei realisasi awal Juni
2	PUTRI AYU LESTARI, S.Pd	Guru Mapel	Honorer	BOP	28	50.000	1.400.000	jan-mar realisasi april	April-Mei realisasi awal Juni
3	NEKA AMELIA PUTRI, S.Pd., Gr	Guru Mapel	Honorer	BOP	28	50.000	1.400.000	jan-mar realisasi april	April-Mei realisasi awal Juni
4	ING GUSMERI, S.Pd	Guru Mapel	Honorer	KOMITE	30	50.000	1.500.000	jan-mar realisasi april	April-mei realisasi ahir Mei
5	FUJI SYUKRIATI, S.Sn	Guru Mapel	Honorer	KOMITE	16	50.000	800.000	jan-mar realisasi april	April-mei realisasi ahir Mei
6	FAUZAN AZIMI, S.Pd	Guru Mapel	Honorer	BOP	21	50.000	1.050.000	jan-mar realisasi april	April-Mei realisasi awal Juni
7	TIARA VIODELF, M.Pd	Guru Mapel	Honorer	BOP	10	50.000	500.000	jan-mar realisasi april	April-Mei realisasi awal Juni
8	SITI AISYAH, S.Pd	Guru Mapel	Honorer	KOMITE	14	50.000	700.000	jan-mar realisasi april	April-mei realisasi ahir Mei
9	AINA YUDHIA, S.Pd	Guru Mapel	Honorer	KOMITE	32	50.000	1.600.000	jan-mar realisasi april	April-mei realisasi ahir Mei
10	SRI RATU RAHAYU, M.Pd.T	Guru Mapel	Honorer	BOP	23	50.000	1.150.000	jan-mar realisasi april	April-Mei realisasi awal Juni
11	YULIA PUTRI SATRIA, S.Pd	BK	Honorer	BOP	24	50.000	1.200.000	jan-mar realisasi april	April-Mei realisasi awal Juni

From the table of data on honorary teacher salary receipts above, we can see several facts related to the salary received by honorary teachers in public schools, especially in SMA N 1 Mungka Sub-district. The first fact is that the number of hours per week is calculated as the number of hours per month, the salary is calculated per hour only Rp. 50,000, - and the realization of salaries is not every month, but per 3 months, January to March salaries are paid in April and April and May salaries are paid at the end of May or can be in June. And the average amount of salary received by honorary teachers at SMA N 1 Mungka is not more than Rp. 1,500,000, - / month.

In the data above, it can be illustrated that the implementation of payroll at SMA N 1 Mungka District is not in accordance with expectations and as it should be, where to expect good work motivation and performance from a teacher, it must be balanced with the purchase of an adequate salary, because the fact is that a person's performance is strongly influenced by motivation in doing his job. A motivated person will be able to carry out all tasks and responsibilities properly, without having to be supervised by his superiors. Someone who has high motivation, will carry out their work to the fullest. (Ihsan et al., 2021)

#### 4. Conclusions

From the facts related to the low salaries received by honorary teachers in general and especially honorary teachers at SMA N 1 Mungka Sub-district, it can be concluded that the welfare level of honorary teachers in Indonesia is indeed very poor, or far from the minimum wage of each region or district. If this is the case, how can teachers enjoy their work as educators or teachers. Salary is one way to foster enthusiasm for teachers, especially honorary teachers in carrying out their duties, namely teaching. Teachers should have high enthusiasm to improve their performance in teaching. However, with a salary and payroll system that is far from what it should be, how can high morale and good performance be demanded from these honorary teachers.

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