

ABSTRACT

This thesis is prepared by **Nani Defi Yanti, NIM: 1413030161** Faculty of Shariah Department of Islamic Economic Law (HES). This thesis entitled: **"Payroll System in Palm Plantation Management (Plasma) PT Pasaman Marama Sejahtera in Jorong Simpang Gadang Nagari Sungai Aua District Sungai Aur Regency West Pasaman Judging from Fiqh Muamalah"**. Writing this thesis, in the background by the agreement between the owners of oil palm plantations and managers, in managing oil palm plantations. The oil palm plantations is managed in its entirety by the manager, the owner only receives the results every month. For this research to be done with a clear focal point, and achieve the expected results. The Writer formulate the problem in this research are: 1. How Payroll System in the Management of Palm Plantation (Plasma) PT Pasaman Marama Sejahtera in jorong Simpang Gadang Nagari Sungai Aua Sungai Aur District Pasaman Barat Regency. 2. How to Review *Fiqh Muamalah* Payroll System in the Management of Palm Plantation (Plasma) PT Pasaman Marama Sejahtera in jorong Simpang Gadang Nagari River Aua Sungai Aur District Pasaman Barat Regency.

This type of research is field research, with analytical techniques that are qualitative descriptive. In obtaining the data, the writer retrieve primary data through observation and interview, in addition the writer also take secondary data from the books and literature related to this research. Based on the result of the research, it can be concluded that: 1. In Salary Management System of Palm Garden, manager get basic salary once in one month Rp 1,500,000, -, the managers also has taken additional salary Rp 2.902.000, - / months outside agreement with the palm owner. While the salary of the palm owners is not fixed, because it is influenced by the number of harvest, the selling price of palm, and the operational cost incurred in 1 month. Thus, in this payroll system, there is an element of unclear management in taking a salary. 2. In terms of fiqh muamalah, the Payroll System in the Management of Palm Plantation (Plasma) PT Pasaman Marama Sejahtera in jorong Simpang Gadang Nagari Sungai Aua Sungai Aur District Pasaman Barat Regency is illegitimate because it does not fulfill one of the conditions of *ijarah* agreement, an element of discontent from the owners of the palm to the results received every month, and the lack of clarity in the salary making by the managers, where the managers has taken an additional salary outside the deal of the owner, then the element of oppression one of the party agreed.