

## Civil Servants' Pension Benefits after Death in the Perspective of NU Bahtsul Masa'il: Reconstructing Status between *Tirkah*, *Ujrah*, and *Irzaq*

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### Abstract

The death of a civil servant (*Pegawai Negeri Sipil*, PNS) often triggers family disputes regarding the legal status of pension benefits: whether they constitute *tirkah* (the deceased's estate) that must be distributed according to *farā'id* (Islamic rules of inheritance), or whether they are entitlements designated for specific recipients under state regulations. This divergence in understanding may lead to intra-family conflict, particularly when pension benefits are perceived as "the fruits of one's labor" and thus assumed to be distributable as inheritance, even though the state pension scheme for widows/widowers/children is conditional and its beneficiaries are predetermined. Against this background, the study formulates two questions: (1) what is the status of a PNS pension after death according to the NU (*Nahdlatul Ulama*) Bahtsul Masa'il does it fall under *tirkah* or should it be regarded as *irzāq*; and (2) what are the legal bases and methods of *istinbāt* employed by Bahtsul Masa'il NU in determining the status of PNS pensions within the conceptual distinction between *tirkah*, *ujrah*, and *irzāq/riżq*. This research adopts a qualitative approach through library research using a descriptive analytical method, drawing on documentary analysis of Bahtsul Masa'il NU decisions, classical and contemporary literature on Islamic inheritance law and *uṣūl al-fiqh*, as well as statutory regulations governing PNS pensions. The analysis proceeds deductively by deriving general inheritance principles and definitions of *tirkah*, and then testing them against the characteristics of pensions as conditional benefit entitlements whose beneficiaries are determined by regulation. The findings show that Bahtsul Masa'il NU classifies PNS pension benefits particularly widow/widower/child pensions as not part of *tirkah* and therefore not subject to inheritance distribution; rather, they are positioned as *irzāq/riżq* (a grant/social provision) that becomes the right of designated recipients in accordance with applicable provisions. NU's method of *istinbāt* is reflected in its consistent adherence to the four Sunni legal schools, reliance on *aqwāl al-mujtahidin* and authoritative fiqh references, and its firm delineation of *tirkah* as property already owned by the deceased prior to death. The study recommends coordinated dissemination to PNS families and relevant institutions (government offices, religious counsellors, the Office of Religious Affairs/KUA, and fatwa bodies) on the distinction between *tirkah* and pension entitlements to minimize disputes, as well as the development of practical guidelines grounded in fiqh and statutory regulations to help the public differentiate inherited assets from pension benefit rights.

**Keywords:** Inheritance; Pension Benefits; Civil Servants (PNS); *Tirkah*; *Ujrah*; *Irzāq*; Bahtsul Masa'il NU.

### Abstrak

Kematian Pegawai Negeri Sipil (PNS) sering memunculkan perdebatan di tengah keluarga terkait status dana pensiun: apakah termasuk *tirkah* (harta peninggalan) yang wajib dibagi menurut *farā'id*, ataukah merupakan hak penerima tertentu berdasarkan regulasi negara. Perbedaan pemahaman ini berpotensi menimbulkan konflik keluarga, terutama ketika dana

pensiun dipersepsikan sebagai “hasil kerja” yang harus dibagi seperti warisan, padahal mekanisme pensiun janda/duda/anak dalam sistem negara bersifat bersyarat dan penerimanya telah ditentukan. Berdasarkan latar tersebut, penelitian ini merumuskan dua masalah: (1) bagaimana status dana pensiun PNS pasca wafat menurut Bahtsul Masa'il Nahdlatul Ulama apakah termasuk *tirkah* atau merupakan *irzāq*; dan (2) bagaimana dasar serta metode istinbāṭ Bahtsul Masa'il NU dalam menetapkan status dana pensiun PNS dalam kerangka pembedaan *tirkah*, *ujrah*, dan *irzāq/riżq*. Penelitian ini menggunakan pendekatan kualitatif melalui penelitian kepustakaan (library research) dengan metode deskriptif-analitis, berbasis studi dokumentasi atas putusan-putusan Bahtsul Masa'il NU, literatur fikih kewarisan dan ushul fikih, serta peraturan perundang-undangan terkait pensiun PNS. Analisis dilakukan secara deduktif dengan menurunkan prinsip umum kewarisan dan definisi *tirkah*, lalu mengujinya pada karakteristik dana pensiun yang bersifat hak manfaat bersyarat serta ditentukan penerimanya oleh regulasi. Hasil penelitian menunjukkan bahwa Bahtsul Masa'il NU menetapkan dana pensiun PNS khususnya pensiun janda/duda/anak bukan termasuk *tirkah* dan karenanya tidak menjadi objek pembagian waris, melainkan diposisikan sebagai *irzāq/riżq* (pemberian/penjaminan) yang menjadi hak penerima tertentu sesuai ketentuan. Metode istinbāṭ NU tampak melalui konsistensi bermazhab, penggunaan *aqwāl al-mujtahidin* dan rujukan kitab fikih, serta penegasan batas konsep *tirkah* sebagai harta yang telah dimiliki pewaris sebelum wafat. Penelitian merekomendasikan perlunya sosialisasi terpadu kepada keluarga PNS dan aparat terkait (instansi, penyuluh agama, KUA, serta lembaga fatwa) mengenai pembedaan *tirkah* dan hak pensiun agar sengketa dapat diminimalkan; serta penyusunan panduan praktis berbasis fikih dan regulasi untuk memudahkan masyarakat membedakan harta waris dengan hak manfaat pensiun.

**Kata Kunci: Warisan; Dana Pensiun; PNS; *Tirkah*; *Ujrah*; *Irzāq*; Bahtsul Masa'il NU.**

## **Introduction**

Allah the Exalted revealed the Qur'an as guidance to regulate human life, both in this world and the hereafter. Its primary aim is to realize happiness and welfare for humankind, in worldly life as well as in the life to come. In the Qur'an, Allah regulates various aspects of human life that can be grouped into two main categories: first, matters related to the relationship between humans and Allah, such as worship, morals, and obedience; and second, matters related to relationships among humans, including how people should interact with others, family, society, and the surrounding universe (Riyanta, 2012).

One of the regulations governing human relations established by Allah concerns inheritance. Inheritance is the process of transferring a deceased person's property to their heirs after death. In this regard, the assets left behind must be clearly regulated: who is entitled to receive them, how large each heir's share is, and what distribution mechanism applies according to Islamic law (Prodjodikoro, 1983: 13). Inheritance in Islam is not optional; it is regulated by firm rules derived from the Qur'an and Hadith. Although Islamic law provides clear rules for distributing inheritance, changes over time have produced new

issues that are not always explicitly addressed in the Qur'an and Hadith (Manan, 2006: 204–205).

Islamic law regulates inheritance in a structured and systematic way grounded in justice. It recognizes ownership rights for individuals male and female according to valid legal provisions. Islam also regulates ownership rights and the portions received by adults and children, all of whom have legitimate rights. The Qur'an explains inheritance laws in detail and these must be implemented by Muslims worldwide. However, people often prioritize desire in pursuing inheritance rights without realizing the divine and state rules that apply, which can cause family division due to unjust distribution (Ramulyo, 1992: 78).

A phenomenon often occurring in society is when a civil servant (PNS) dies and leaves pension benefits of considerable value. Some parties then demand that these pension benefits be distributed like inheritance under Islamic law. Yet the status of such “inheritance” (pension money) creates a dilemma: should one follow Islamic inheritance rules or follow the provisions of civil service law? This is regulated in Law No. 8 of 1974, Articles 7 to 10.

Following Islamic inheritance law refers to Qur'anic inheritance verses, including:

وَلِكُلِّ ۙ جَعَلْنَا مَوْلِيٰ مِمَّا تَرَكَ الْوَالِدَانِ وَالْأَقْرَبُونَ ۚ وَالَّذِينَ عَقَدَتْ أَيْمَانُكُمْ فَأَوْهَمَ نَصِيْبُهُمْ ۚ إِنَّ اللَّهَ كَانَ عَلٰى  
كُلِّ شَيْءٍ ۙ شَهِيدًا  
(Qur'an, 4:33)

In addition, Prophetic hadiths also discuss inheritance, for example the hadith narrated by al-Bukhari:

لا يرث المسلم الكافر ولا الكافر المسلم

(Meaning: “A Muslim does not inherit from a disbeliever, nor does a disbeliever inherit from a Muslim.”)

One problem that often creates disharmony in family relationships is differing understandings of inheritance law. In Islamic inheritance law, several principles are explained, including the *ijbārī* principle (inheritance transfer occurs automatically upon death), the individual principle (each heir receives an individual share), and the bilateral principle (both men and women have rights to inherit from both paternal and maternal lines). Another principle states that transfer of inheritance occurs only after the owner dies. However, many works do not explain in detail which types of property are included as inheritance assets (Syarifudin, 2004: 16).

Referring to Bahtsul Masa'il NU decisions, PNS pension benefits are not included in *tirkab* (the estate). This is based on Indonesian law stating that the source of pension funds comes from the state budget (APBN/APBD) and is given to the wife, meaning it is *irzāq* (a grant/provision) rather than *ujrah* (wage/salary) derived from the husband's work. Because pension benefits are not *tirkab*, they are not included in the calculation of assets to be inherited (Lembaga Bahtsul Masail Jawa Tengah, 2015).

A PNS pension is a sum of money given by the government to a civil servant/former civil servant when they stop being a civil servant, or due to their death. The formation and administration of this pension fund is regulated in government regulations, as stated in Law No. 11 of 1969 on Civil Servant Pensions and Widow/Widower Pensions. The funds are budgeted by the state and taken from the state/regional budget (APBN/APBD) as old-age security and as recognition for years of service in government.

This pension money originates from savings taken from part of the recipient's salary while still active, and from the pension amount received after retirement. If the pension recipient dies, the money is given to the wife. The amount is calculated based on the salary received while active. Not everyone is entitled to pension benefits, because the government sets conditions that must be fulfilled (Aziz, 2009: 47).

Based on the background above, it is necessary to discuss: What is the status of PNS pension benefits when a PNS dies in the perspective of Bahtsul Masa'il Nahdlatul Ulama do they constitute *tirkab* (inheritance estate) or are they a right of designated recipients (*irzāq*)? What are the bases and methods of *istinbāt* (legal derivation) used by Bahtsul Masa'il NU to establish that PNS pension benefits are not *tirkab*, particularly through distinguishing *tirkab*, *ujrah*, and *irzāq* and their connection to state regulation? The core issue is that when a civil servant dies, there is automatically a transfer of pension payments to the wife/husband/children, continuing until the spouse remarries or dies; the pension continues and develops for recipients, and this becomes the specific focus of this study.

## Research Method

This study employs a qualitative approach using library research aimed at describing and analyzing in depth the status of PNS pension benefits when a PNS dies in the perspective of Bahtsul Masa'il Nahdlatul Ulama (Hadi, 1990; Rajasa, 2002). Research data are obtained through documentary study of relevant Bahtsul Masa'il NU decisions, literature on Islamic inheritance law and *uṣūl al-fiqh* (especially concepts of *tirkab*, *ujrah*, and *irzāq/riḥq*), and

statutory regulations governing PNS pensions and widow/widower/child pensions (Lembaga Bahtsul Masail Jawa Tengah, 2015; al-Jurjani, 2009; al-Qalyubi and ‘Umairah, 2005; Republik Indonesia, 1969). Data collection is conducted by tracing, inventorying, and examining these primary and secondary sources systematically, then analyzing them using a descriptive–analytical method to map legal arguments, evidentiary bases, and reasoning patterns used by LBM NU in determining that pension benefits are not part of *tirkah* (Said and Asrori, 2005; Lembaga Bahtsul Masail Jawa Tengah, 2015). Data analysis is deductive: it begins with general inheritance principles in Islam and the definition of *tirkah* in fiqh literature, and then tests them against the characteristics of pensions as conditional benefit entitlements whose recipients are determined by regulation and whose rights may lapse due to certain causes (Syarifudin, 2004; al-Qalyubi and ‘Umairah, 2005; Republik Indonesia, 1969). In this way, the study aims to produce a comprehensive description of Bahtsul Masa’il NU’s legal construction distinguishing inheritance estate distributed through inheritance mechanisms from pension benefits positioned as *irzāq* (a provision) for designated parties (Lembaga Bahtsul Masail Jawa Tengah, 2015; Said and Asrori, 2005).

### The Inheritance Status of PNS Pension Benefits in NU Bahtsul Masa’il

In NU Bahtsul Masa’il, PNS pension benefits are not included in *tirkah* (the estate of the deceased), based on Indonesian law explaining that the pension funds come from the state budget and are given to the wife, meaning they are *irzāq* (a provision) rather than *ujrah* (wage/salary) derived from the husband’s labor (Lembaga Bahtsul Masail Jawa Tengah, 2015). Because the pension is not *tirkah*, it is not included in the calculation of assets to be inherited. Therefore, it is considered haram to take the funds outside their designated entitlement, because it means receiving funds not in their proper allocation. In *At-Ta’rīfāt* it is stated:

التركة هو المال الصافي أن يتعلق حق الغير بعينه  
(al-Jurjani, 2009: 49)

The legal support strengthening the argument above is as follows:

قوله : (تركة) هي ما تخلف عن الميت ولو بسبب أو غير مال كما ختصاص ولو خمرا تخللت بعد موته قى  
سبكة نصبها قبله وإن انتقبل ملك الشبكة للوارث ودية قتل ولو بعفو عن قصاص من وارثه  
(Lembaga Bahtsul Masail Jawa Tengah, 2015)

The legal basis can also be found in *I‘ānat al-Ṭalībīn*, which states:

فرع) الهدايا المحموله عند امتحان ملك للأب, وقال جمع للإين فعليه يلزم الأب قبولها ومحل احواف اذا اطلق المهدي فلم يقصد واحدا منهما والا فهي لمن قصده  
(Ahmad bin Muhammad as-Shawy, 154)

To facilitate understanding of the legal supports above, Bahtsul Masa'il NU explains:  
A PNS pension is a sum of money given by the government to a civil servant/former civil servant before they stop being a civil servant or due to death. Its establishment and administration are regulated in Law No. 11 of 1969 on Civil Servant Pensions and Widow/Widower Pensions. The funds are budgeted by the state and taken from the state/regional budget as old-age security and as appreciation for service. The pension originates from savings deducted from part of the recipient's salary while active and from the pension amount received after retirement. If the pension recipient dies, the money is given to the wife. The amount is calculated based on salary while active. Not everyone is entitled to pension benefits, because the government sets conditions, including:

**A. Authorities that grant pensions**

1. Officials authorized to dismiss the employee concerned,
2. Under the supervision and coordination of the Head of the Personnel Affairs Office.

**B. Those entitled to receive pension benefits**

1. An employee honorably dismissed as a civil servant, provided at dismissal they were still a civil servant; or they reached at least 50 years of age and had at least 20 years of pensionable service; or they are declared unable to work in any position due to physical/mental condition; or they had at least 4 years of service and are declared unable to work due to physical/mental condition not caused by performing official duties.
2. A civil servant honorably dismissed due to abolition of position, restructuring, administrative order, or other service-related reasons, and not re-employed; at dismissal they are at least 50 years old and have at least 10 years of pensionable service.
3. A civil servant who, after carrying out a state assignment, is not re-employed; they are entitled to a pension if honorably dismissed and at dismissal are at least 50 years old and have at least 10 years of pensionable service.
4. If a civil servant has at least 10 years of pensionable service but has not yet reached 50 years old at dismissal, pension provision is determined when they reach 50 years.

However, pension payments will stop if the recipient is appointed again as a civil servant or appointed again to a state position.

5. If a civil servant or pension recipient dies, the person entitled to receive the pension is the wife (wives) for a male civil servant or the husband for a female civil servant, previously registered with the personnel office. If the male civil servant had more than one wife, the widow's pension is given to the wife who has been married the longest continuously at that time.
6. A wife's right to pension benefits can be revoked if the registered marriage ends or if the widow/widower remarries.
7. If there is no wife/husband entitled to receive the widow/widower pension, then the pension is given to the child/children meeting government criteria.
8. The right to receive a pension or widow/widower pension can be revoked if the recipient, without government permission, becomes a member of a foreign army or becomes a civil servant of a foreign state, or is legally declared guilty of actions or involvement in movements contrary to loyalty to the state.
9. Revocation also applies if information submitted as the basis for pension determination is incorrect and the former civil servant or widow/widower/child was actually not entitled.

The strictness of these provisions indicates that the government is very careful in allocating pension funds. Civil servants must submit a pension request letter to the Head of the Personnel Affairs Office along with an authenticated copy of the dismissal decision letter, work history, family composition, and several other documents. From the long explanation above, the pension is not inheritance property. However, pension benefits are closely related to two familiar terms in fiqh discourse: *ujrah* (wage) and *rizq* (provision/grant). On one side, pension benefits appear similar to *ujrah* because the money originates from savings deducted from part of the salary while the employee was active.

On the other side, reality shows that pension money is not fully derived from the recipient's savings. For example, if a permanent civil servant works only six months and then dies, the wife may receive a pension for life as long as she does not remarry. Conversely, if a civil servant works for 40 years and dies but the wife remarries after five months, she loses the pension entitlement even though "by reason" the husband's contributions might seem large. *Rizq* and *ujrah* are not synonymous; they differ as stated in *Dzakhoir*. Further, *rizq* is defined as a provision sufficient for someone and their family, while *ujrah* refers to something

given on the basis of mutual consent (al-Nawawi, n.d.: 89). Imam al-Mawardi explains that among those entitled to *riḥq* are soldiers who wage jihad to defend Islam (al-Mawardi, n.d.: 443).

They receive it if their names are listed in the register of beneficiaries; those not listed do not receive it. In addition, this provision extends to their wives and children (al-Qalyubi and al-Burlusi 'Umairah, n.d.: 125). This strengthens the conclusion that pension funds fall under *riḥq*, because civil servants are listed in the beneficiary register and are recipients based on the determination of the imam (the highest leader), similar to soldiers. In jihad, soldiers receive *riḥq* from the imam so they can focus on jihad and not worry about family expenses. This is similar to the case of civil servants.

Shaykh Nawawi in his *Tausyih* also explains that an imam may allocate leftover salaries from those receiving *riḥq* to *maṣāliḥ al-muslimīn* (public interests of Muslims). This includes scholars (*'ālim*) and kyai, and even their children may receive the funds after their death. From this explanation, the government should likewise allocate pension funds to kyai and their children (al-Ghazali, n.d.: 140).

Thus, from the explanations above, pension benefits are permissible and fall under *irḥāq* (a provision). Although some scholars such as Shaykh Muhammad al-Hamid in *Rudūd 'Alā Abāṭil* do not allow taking pension funds on the grounds that there is no work deserving compensation because the person is no longer an employee. When we refer to the opinion permitting pension benefits, are these funds *tirkab* (estate)? First, the definition of *tirkab* must be clarified. In *Hāshiyah al-Qalyūbī wa 'Umairah*, it is defined:

ما تخلف عن الميت ولو بسبب أو غير مال كما اختصاص

(Syihabuddin Qalyubi, 2005: 125)

From this definition, one may conclude that something left behind can be considered *tirkab* only if it was already owned by the deceased, not something that will be owned later (Syihabuddin Qalyubi, 2005: 125). This can be understood from the wording that uses the past tense, implying ownership already realized. Therefore, pension wages cannot be considered inheritance property because they are sums to be received later and then transferred to beneficiaries. Thus, pension benefits are not included in the calculation of assets to be distributed by inheritance. They are also not specifically known in classical fiqh terminology, as they are merely state-regulated social support.

**Analysis of NU Bahtsul Masa'il on PNS Pension Status: Between *Tirkah*, *Ujrah*, and *Irzaq***

In legal determination, LBM NU consistently follows the four madhhabs, as stated in *Al-Fatāwā al-Kubrā*:

وَبَأْنِ التَّقْلِيدِ مَتَعِينَ لِلْأُتَمَّةِ الْأَرْبَعَةِ فَقَطْ قَالَ لِأَنَّ مَذَا هَبِهِمْ انْتَشَرَتْ حَتَّى ظَهَرَ وَتَحْصِيصِ عَامَهَا بِخِلَافِ  
غَيْرِهِمْ

(Haitami, n.d.: 329)

This madhhab-based attitude is consistently followed by deriving fiqh rulings from references (*marāji'*) fiqh books commonly systematized into worship (*'ibādah*), transactions (*mu'āmalah*), family law (*munākabah*), and criminal/judicial law (*jināyah/qadā'*). NU scholars orient their legal derivation toward *aqwāl al-mujtahidīn* (opinions of jurists), whether absolute or affiliated. If a *qaul mansbūh* is found, that is adopted; if not, they move to *qaul mukharraj*. When there is *khilāf* (difference), they take the strongest opinion through *tarjih* (Said and Asrori, 2005).

Bahtsul Masa'il NU begins determining the status of PNS pension benefits by first fixing the fiqh concept of inheritance objects, namely *tirkah*. In classical definition, *tirkah* is the net property “left behind” by someone after death which had previously become their property, so that it can be subjected to others' rights and transferred to heirs (al-Jurjani, 2009). The formula *mā takhallafa 'an al-mayyit* (what the deceased left behind) emphasizes ownership that existed before death, not something that emerges as a right only after death (Qalyubi, 2005). Therefore, Bahtsul Masa'il views the debate “must pension be distributed by *farā'id* or not” as relevant only if pension benefits can be proven to be *tirkah*; otherwise, inheritance mechanisms do not apply conceptually (Syarifudin, 2004).

In NU Bahtsul Masa'il decisions, PNS pensions especially widow/widower/child pensions are positioned not as *tirkah* but as *irzāq* (a provision/security) determined by the state through regulation. The main argument rests on the fact that pension entitlement follows the design of state law: recipients are predetermined (spouse/children with criteria), rights may lapse due to specific reasons (e.g., a widow remarries), and distribution does not automatically include all heirs under the *farā'id* scheme (Lembaga Bahtsul Masail Jawa Tengah, 2015). In NU's view, this resembles an authority-based provision (imam/government) for public benefit rather than an asset owned by the deceased that freely becomes the object of inheritance distribution (al-Mawardi, n.d.). Thus, pensions are not

included in the “estate assets” calculated for inheritance, because they do not fulfill full ownership (*mālikīyyah*) by the deceased prior to death (Qalyubi, 2005).

The distinction between *ujrah* and *irzāq* becomes the most decisive analytical point in Bahtsul Masa'il reasoning. On the surface, a pension appears like deferred *ujrah* because it relates to PNS employment and includes contributions/deductions while active. Yet Bahtsul Masa'il shows that widow/widower pensions do not move like wages that are linear with years of service. The manuscript's illustration an employee who dies after only a few months but whose widow can receive a long pension, while an employee who worked for decades but whose widow loses the pension quickly due to remarriage demonstrates that widow/widower pensions are conditional entitlements attached to recipient status, not pure wage balances owned by the deceased (Aziz, 2009). Therefore, NU interprets them more accurately as *rizq/irzāq*: provisions determined by authority for family social security, similar to the imam's provision to designated individuals whose names are recorded and which can include family members (al-Nawawi, n.d.; al-Qalyubi and al-Burlusi 'Umairah, n.d.).

The normative consequence of this construction is: including pension benefits in *farā'id* inheritance distribution would alter a right-allocation that has already been fixed, so that funds could be received by parties not designated and thus considered “not in their proper allocation.” In Bahtsul Masa'il decisions, because pensions are not *tirkah*, they must not be included in inheritance calculations, and distribution must follow the designated recipients according to regulation (Lembaga Bahtsul Masail Jawa Tengah, 2015). Here the methodological character of NU is evident: they classify the legal object through established fiqh categories, refer to *tirkah* definitions and *aqwāl al-mujtahidīn*, and then safeguard the order of rights to avoid distribution chaos within families (Said and Asrori, 2005). In short, NU Bahtsul Masa'il emphasizes a strict separation between *tirkah* (property owned by the deceased and distributed through *farā'id*) and *irzāq* (state provision that is the right of specific recipients), minimizing family conflict without compromising fiqh coherence and compliance with regulation.

## Conclusion

Based on the discussion of PNS pension inheritance status according to NU Bahtsul Masa'il described in previous sections, the conclusions are as follows. First, the status of PNS pension benefits when a PNS dies in the perspective of Bahtsul Masa'il NU is not *tirkah* (the estate of the deceased), and therefore it is **not** an object of inheritance distribution (*farā'id*).

Bahtsul Masa'il NU views pensions especially widow/widower/child pensions as benefit entitlements determined by the state and given to specific recipients under statutory provisions. Therefore, pensions are not counted as inheritance assets distributed to all heirs; instead, they become the right of the spouse or children according to specified conditions, and they may lapse if administrative conditions are not fulfilled (e.g., the widow remarries). With this construction, NU emphasizes a strict separation between inheritance estate (*tirkab*) distributed through Islamic inheritance mechanisms and pensions treated as provisions/rights for specific recipients. Second, NU Bahtsul Masa'il's method of *istinbat* in establishing pensions as non-*tirkab* proceeds through madhhab-based reasoning (taqlid to the four madhhabs), relying on *aqwāl al-mujtahidīn* in fiqh references (*marāji'*), and selecting opinions through *tarjih* when differences arise. Conceptually, NU begins by fixing the definition of *tirkab* as property truly owned by the deceased and left at death, so that something that will only be "received" after death does not automatically enter *tirkab*. From this point, pensions are analyzed between *ujrah* and *irzāq*: although they appear linked to work (as if *ujrah*), their conditional nature, predetermined recipients, and non-linear relationship with years of service make them more appropriately classified as *irzāq/riżq* (a provision/security) from state authority for the benefit of recipients. Hence, inserting pensions into inheritance distribution is considered a category mistake and risks shifting rights away from designated parties.

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