

**DESIGN OF COMPENSATION SYSTEM USING ADHERED METHOD AND  
OVERLAPPING METHOD AT PT XY DKI JAKARTA****Indah Wahyuningsih, Kartika Wulandari Sulaiman, Nofita Setyani, Elvina Dian  
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elvinadian@apps.ipb.ac.id, kamillaazzahra@apps.ipb.ac.id**ABSTRACT**

Compensation is one of the essential factors that can motivate employees to improve performance. Compensation provided by the company must be comparable to the company's workload, job risk, and the competencies that accompany the position. The Company is obliged to provide compensation both financially and non-financially so that employees' standard of living needs can be met. Therefore, it is necessary to design an appropriate compensation system based on the value of the job (job value). The object of this study is XY Company, located in DKI Jakarta. XY company is engaged in education, namely online English courses and early childhood tutor franchise, as well as in the culinary field, namely online courses in the pasta pizza business. The research methods used are quantitative and qualitative methods sourced in scientific journals and trusted articles. This research focuses on the compensation system. The method of processing and analyzing data used to compile the job value and job grading-based compensation system in XY companies is to use Compensable Factors analysis using hay method, Salary Mapping Adhered, and Salary Mapping Overlapping. This study shows that the effective compensation system to be implemented by PT XY is to use overlapping methods. The division of salary overlapping methods brings more benefits because the salary increase is less significant than the adhered method.

**Keywords:** Adhered; Compensable Factors; Compensation management; Overlapping

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**Introduction**

It is essential in improving employee performance because a person works to fulfill his life needs. This fulfillment is obtained from the compensation received from his work. The provision of proper and fair settlement is expected to increase the high work motivation of the employees and can improve the quality of their work. However, the condition of compensation must also be adjusted to the needs of employees. Compensation can be classified into two main types based on its nature: financial and non-financial compensation. Monetary compensation can be in the form of wages or salaries, allowances, commissions, and bonuses. Meanwhile, non-financial compensation is in

compensation other than money related, such as employee health facilities, interesting work, a conducive work environment, and supportive company policies. Financial and non-financial compensation have critical roles as factors that can motivate employees to improve their performance (Afrida, 2014).

Reciprocal relationship where both need each other. Companies need employees as assets in achieving their goals, while employees need companies to meet their needs. Thus, it is proper for the company to provide compensation as remuneration to its employees, and the employees, on the other hand, give their best performance for the company. The compensation provided by the company

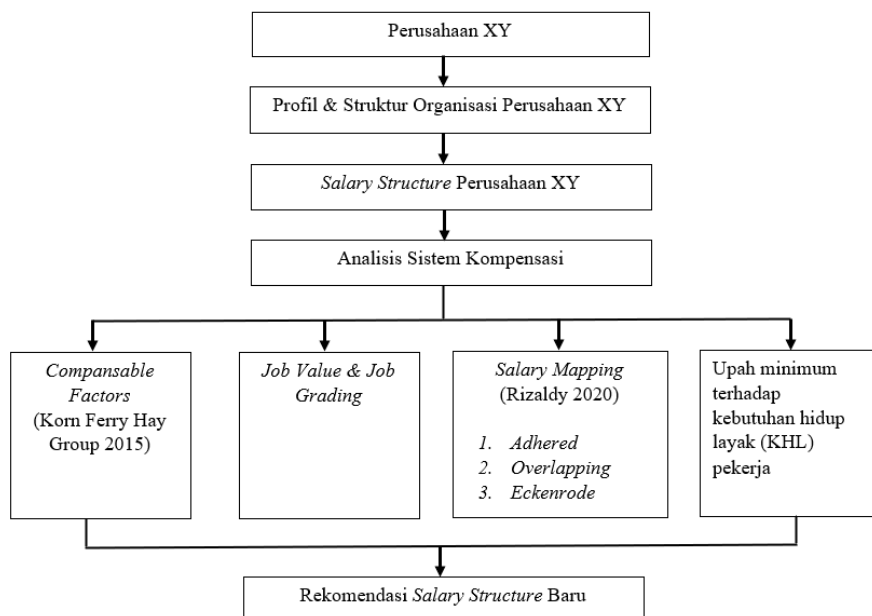
must also be proportional to what the employee has given to the company so that employees also feel they have a responsibility to provide the best performance. Therefore, it is necessary to design an appropriate compensation system based on the value of the work. In addition, the compensation system provided by the company must also pay attention to a decent standard of living according to the conditions and where the company operates so that employees can meet their daily needs. It is also essential

to map the workload, job risks, and competencies that accompany the job analysis. Information related to "job grading" will also appear (Virginia, 2018).

In line with this, a compensation system is needed that is by the position, work, and living needs of the workers so that PT XY employees can give their best contribution, which will lead PT XY to be able to achieve business success and continue to compete with competitors of its kind.

## Methods

### 1. Framework of thinking



**Figure 1**  
**Framework of thinking**

### 2. Research Location and Time

This research takes a case study on company XY, located on Jl. Camphor No. 12 Matraman District, DKI Jakarta. The analysis was carried out for six weeks, from August to September 2021. All stages of obtaining information, processing data, improving data, and compiling scientific articles from the case study of company XY were carried out online using the zoom meeting and Whatsapp platforms.

### 3. Data Types and Sources

The types of data used in this study are primary and secondary data. Preliminary data were obtained through filling out questionnaires using google forms and online interviews through the media zoom meeting with the Head of HRD from company XY. Meanwhile, secondary data was obtained by studying thesis literature, scientific journals, articles, and other credible sources.

### 4. Data Processing and Analysis Methods

The data processing and analysis method used in this study to develop a compensation system based on job value and job grading at company XY are to use Compensable Factors analysis, Adhered Salary Mapping, and Salary Mapping Overlapping to produce a New and better Salary Structure recommendation.

## Results and Discussion

### 1. Company Overview XY

Company XY is a start-up company engaged in education, namely online English courses and early childhood tutoring franchises. The culinary field, namely online pizza, and pasta business courses, has been established since September 1, 2018. Currently, XY company has more than 2,000 business partners, and has a vision of having 10,000 partners in Indonesia and has three missions, namely creating innovation in the field of education, forming a national team that is creative, diverse, and with integrity, and has a positive impact on the surrounding communities. XY Company aims to develop creative and

innovative digital education businesses and partner with many companies and institutions. PT XY's target customers are children and teenagers who need quality education that can be done remotely.

The company has twenty employees consisting of Head of HRD, Head of Product, Head of Operational, Marketing Division, Creative Division, and Rainbow Kids Division to develop this business throughout the country. The corporate culture adopted is spiritual, professional, competitive, creative and innovative, and family.

### 2. Analysis of Respondents Characteristics

Respondents in this salary survey are employees of PT XY, which consists of the leader, senior staff, and junior staff of each division. The characteristics of the respondents used are position, age, gender, and length of work. The number of respondents who took part in the survey was 20 people. The following table are the results of the study.

**Tabel 1**  
**Job survey results based on age, gender and length of working.**

Position	Age (years)			Gender		Length of working (months)		
	<20	21-30	>31	Laki-laki	Perempuan	<10	11-20	>21
Head of HRD	0	1	0	1	0	0	1	0
Rainbow Kids Team Leader	0	0	1	1	0	0	0	1
Creative Team Leader	0	0	1	1	0	0	0	1
Head of Product Development	0	1	0	1	0	0	1	0
Marketing Team Leader	0	1	0	1	0	0	1	0
Head of Operational	0	0	1	1	0	0	0	1
Staff Rainbow Kids Team	0	2	0	0	2	0	0	2
Staff Creative	0	5	0	5	0	1	0	4
Staff Marketing	2	5	0	1	6	3	1	3
Jumlah	2	15	3	12	8	4	4	12
TOTAL		20			20		20	

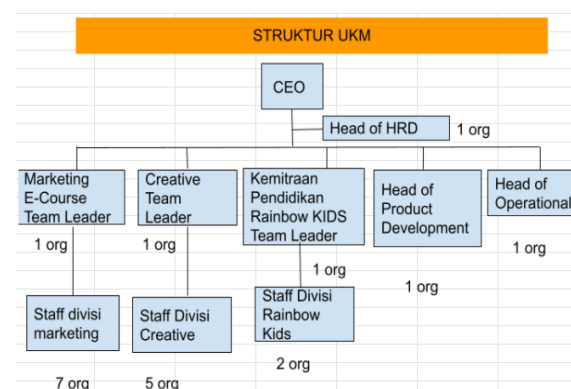
Source: Analyzed Data, 2021

Based on Table 1, it is known that PT XY is dominated by male employees, namely 12 people and 8 female employees. The position held by men is the leader position because a leader tends to be male. In addition, all positions in the creative division are also filled by men because they are related to physical solid stamina and understanding of the IT world. Furthermore, the survey results based on age found that there were 2 employees under 20 years old, 15 employees between 21 years old and 30 years old, and 3 employees over 31 years old. The number of employees with an age range of 21 years and 30 years is the most because this type of work requires millennial children who are easy to adapt to changes, full of initiative, creative, and innovative. The results of the latest survey regarding the characteristics of the length of service, it was found that the number of employees who had worked for less

than 10 months was 4 people, between 11 months to 20 months as many as 4 people, and over 21 months as many as 12 people. This is because PT XY is a startup business that has only been established for about 3 years.

### 3. Company XY Compensation System Overview

The compensation system in company XY can be analyzed using salary mapping based on position level. When viewed based on its organizational structure, company XY has four positions. The CEO successively occupies the highest level, then the Head of HRD, followed by the Head of Product Development, Head of Operational, Marketing E-Course Team Leader, Creative Team Leader, and the Rainbow KIDS Team Leader Education Partnership is in the third level. At the same time, the fourth level consists of Marketing Division staff, Creative Division staff, and Rainbow Kids staff.



**Figure 2**  
**Struktur Organisasi Perusahaan XY**  
XY Company Organizational Structure

Company XY's compensation applied has not met attract, retain, and engage criteria. Compensation is still not optimal because the amount is still too low. Therefore, further analysis and evaluation are needed to improve compensation in company XY

to meets attract, retain, and engage criteria.

### 4. Compensation Design System based on Job Value and Job Grading

Compensation design needs to be done properly to fulfill attract, engage, and retain principles. To

develop the company's performance for the better, competent talents are needed. According to (Maheshwari et al., 2017), skilled talent can increase productivity and performance to be achieved by each company (Chhabra & Sharma, 2014), argues that the determinants of workplace attractiveness, such as compensation, career opportunities, nature of work, and company culture, enable organizations to attract, engage, and retain. Therefore, to attract, bind, and retain these talents in the company, business owners need to think about how to compensate appropriately and according to the weight of their work. The steps that need to be taken to prepare compensation are as follows.

**a. Assign the weight of each job factor**

Job evaluation is a process that determines the relative value of a position concerning other positions (Sukwadi, 2014). Job evaluation aims to create internal and external consistency in providing compensation or

remuneration (Sukwadi, 2014). According to Marwansyah (2010), the main target of job evaluation is the satisfaction of employees and superiors with the compensation paid. According to Article 1 Kepmenakertrans No. 49 / Men / IV / 2004 concerning the structure and scale of wages, the wage structure is the arrangement of wage levels from the lowest to the highest or vice versa from the highest to the lowest. Meanwhile, the wage scale is the range of the nominal value of wages according to occupational groups.

The first stage before evaluating the position, using the Given Grade or Min Max method, is weighting and assigning a value to the compensation factor and employee position. At PT XY, ten factors are used to measure compensation: education, work experience, decision-making, human relation skills, responsibilities for client care, planning and organizational skills, thinking environment, work complexity, physical effort, and communication skills.

**Table 2  
Compensable Factor Weighting**

SUB FAKTOR	Pairwise Comparison Matrix										Weight	AC
	1	2	3	4	5	6	7	8	9	10		
1 Pendidikan	1,000	0,167	0,250	0,200	0,250	0,125	0,167	0,200	4,000	0,125	6,48	3%
2 Pengetahuan kerja	6,000	1,000	0,250	0,500	0,500	0,250	4,000	6,000	4,000	0,500	23,00	10%
3 Decision making	4,000	4,000	1,000	0,200	0,200	0,333	7,000	0,143	3,000	0,333	20,21	8%
4 Human relation skill	5,000	2,000	5,000	1,000	4,000	0,333	6,000	3,000	5,000	3,000	34,33	14%
5 Responsibilities for client care	4,000	2,000	5,000	0,250	1,000	0,250	6,000	2,000	5,000	0,167	25,67	11%
6 Planning and organizational skills	8,000	4,000	3,000	3,000	4,000	1,000	7,000	4,000	6,000	0,250	40,25	17%
7 Thinking environment	6,000	0,250	0,143	0,167	0,167	0,143	1,000	0,167	4,000	0,143	12,18	5%
8 Kompleksitas kerja	5,000	0,167	7,000	0,333	0,500	0,250	6,000	1,000	5,000	0,125	22,38	11%
9 Usaha fisik	0,250	0,250	0,333	0,200	0,200	0,167	0,250	0,200	1,000	0,125	2,98	1%
10 Keterampilan berkomunikasi	8,000	2,000	3,000	0,333	6,000	4,000	7,000	8,000	8,000	1,000	47,33	20%
											238	1,0000

Table 2 shows a pairwise comparison between each compensable factor to determine the weighting results. The author uses the priority ranking theory of (Saaty, 1990) which uses a scale of 1-9. Where a value of 1 means that the two factors are equally important, a value of 3 means slightly more critical than other factors, a value of 5 means more important than other

factors, a value of 7 means very more important than other factors, and a value of 9 which means more important than other factors. . From the pairwise comparison, the highest weight was obtained, namely 20% of the communication skills factor, 17% of the planning and organizational skills, 14% of human relations skills, and so on until

the most negligible weight was 1% of physical effort.

**b. Assign values to each job factor level**

The next stage is to assign a value to the factors in each position which

shows how vital these factors must be in each position. At PT XY, fifteen positions will be rated, as in Table 3.

**Table 3  
Factor Value of Each Position**

JABATAN		Pendidikan	Pengalaman kerja	Decision making	Human relation skill	Responsibilities for client care	Planning and organizational skills	Thinking environment	Kompetekas kerja	Usaha fisik	Keterampilan berkomunikasi
1	Head of HRD	3	3	4	3	3	5	4	3	1	3
2	Marketing Team Leader	3	2	4	3	4	4	3	3	1	3
3	Staff Admin Marketing (customer sales)	1	2	2	2	3	2	2	1	1	2
7	Staff Sosial Media	1	1	2	2	2	2	1	1	1	2
9	Staff divisi marketing (Scriptwriter)	1	2	2	1	2	2	2	1	1	1
10	Creative Team Leader	3	2	4	3	4	4	4	3	1	3
11	Staff Editor video	3	3	3	2	2	2	3	3	2	1
12	Staff divisi creative (Designer)	3	3	3	2	3	2	3	3	1	1
13	Staff creative (IT)	3	3	2	2	3	2	3	3	1	1
14	Staff creative (Kameramen)	1	3	2	2	3	3	1	1	3	2
16	Rainbow Kids Team Leader	3	2	4	3	4	4	4	3	1	3
17	Staff Rainbow Kids Team (marketing)	3	2	2	3	2	2	2	3	2	3
18	Staff Rainbow Kids Team (konsultasi/after)	3	2	2	3	2	2	2	3	2	3
19	Head of Product Development	3	3	4	2	4	4	4	3	1	3
20	Head of Operasional	3	3	3	2	2	4	3	3	5	3

**c. Job Value Calculation**

The next stage is to determine the job value of each position, by sorting the positions based on the largest final

total to the lowest by multiplying the weight with the value obtained.

**Table 4  
Job Value**

Nama Pemegang Jabatan		ΣNXB (Job Value)	
No.	Jabatan	Total poin	Total jumlah oron
1	Head of HRD	814	
2	Rainbow Kids Team Leader	777	
5	Creative Team Leader	777	
3	Head of Product Development	766	
4	Marketing Team Leader	765	
6	Head of Operasional	694	
7	Staff Rainbow Kids Team	584	
8	Staff creative (Designer)	534	
12	Staff creative (Kameramen)	521	
9	Staff creative (IT)	514	
10	Staff Editor video	511	
11	Staff Admin Marketing	464	
13	Staff Sosial Media	403	
14	Staff divisi marketing (Scriptwr	357	

From Table 4, it can be seen that the Head of HRD has the highest job value acquisition, which is 814, Rainbow Kids Team Leader is 777, Creative Team Leader is 777. and so on until the lowest job value is 357 points in the marketing division staff position.

**d. Job Grading Design Using Given Grade**

If the job value for each position has been obtained, the next step is to arrange job grading based on the given grade method. The given grade method is a way to determine how many grades you want to make to perform a compensation design system calculation.

**Table 5**  
**Job Grading Using Given Grade**

No.	Nama Pemegang Jabatan	ΣNXB (Job Value)		Salary berdasarkan rupiah per poin	a	b	c	d	Given	Grade Given
		Total poin	Total poin x jumlah orang							
1	Head of HRD	814	814	Rp4.430.334						
2	Rainbow Kids Team Leader	777	777	Rp4.228.955						
5	Creative Team Leader	777	777	Rp4.228.955	Rp3.603.048	Rp4.016.691	Rp4.223.512	Rp4.430.334	662	814
3	Head of Product Development	766	766	Rp4.169.086						
4	Marketing Team Leader	765	765	Rp4.163.843						
6	Head of Operational	694	694	Rp3.777.213						
7	Staff Rainbow Kids Team	584	1168	Rp3.178.520						
8	Staff creative (Designer)	534	534	Rp2.906.386						
12	Staff creative (Kameramen)	521	1042	Rp2.835.631	Rp2.770.319	Rp3.186.684	Rp3.394.866	Rp3.603.048	509	662
9	Staff creative (IT)	514	514	Rp2.797.533						
10	Staff Editor video	511	511	Rp2.781.205						
11	Staff Admin Marketing	484	1856	Rp2.525.399						
13	Staff Sosial Media	403	806	Rp2.193.396	Rp1.943.033	Rp2.356.676	Rp2.563.498	Rp2.770.319	357	509
14	Staff divisi marketing (Scriptwriter)	357	357	Rp1.943.033						

Based on table 5, the author made three grades. The following are the steps to obtain the job grading:

1. Calculate the interval in each given grade by calculating the difference between the highest and lowest job values and then dividing by the number of grades to be made.
 
$$= [(Highest\ Job\ value - Lowest\ Job\ value)/3]$$

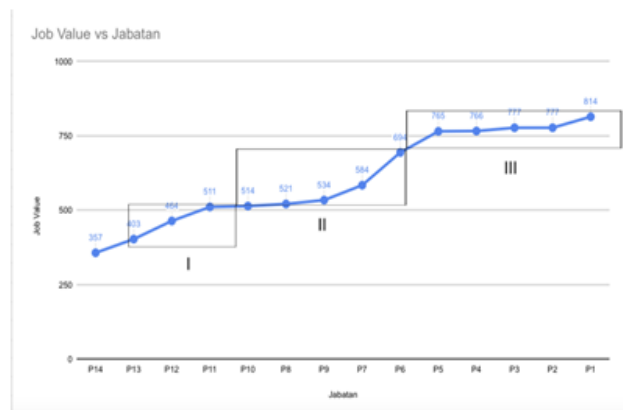
$$= [(814 - 357)/3]$$
2. To obtain the upper limit of Given I, the lowest job value is added to the

given grade interval obtained previously.

$$= 357 + 152$$

$$= 509$$

3. The upper limit of Given I is used as the lower limit of Given II. Then if it is added to the given grade interval, it will produce the upper limit of Given II. Thus, until the Given Grade III is obtained.



**Figure 3**  
**Job Grading Chart**

**e. Job Grading Design Using Min Max Method**

In addition to using the given grade method, compensation

improvements can also use the min max method.

**Table 6**  
**Job Grading Using Min Max**

No.	Jabatan	Total poin	Min Max			Grade	a	b	c
			Min	Max					
1	Head of HRD	814	803	945	VI	Rp4.371.597	Rp4.756.297	Rp4.948.647	
2	Rainbow Kids Team Leader	777							
3	Creative Team Leader	777							
4	Head of Product Developm	766	683	803	V	Rp3.717.344	Rp4.044.470	Rp4.208.033	
5	Marketing Team Leader	765							
6	Head of Operasional	694							
7	Staff Rainbow Kids Team	584	581	683	IV	Rp3.161.375	Rp3.439.576	Rp3.578.676	
8	Staff creative (Designer)	534							
9	Staff creative (Kameramen)	521	494	581	III	Rp2.688.244	Rp2.924.809	Rp3.043.092	
10	Staff creative (IT)	514							
11	Staff Editor video	511							
12	Staff Admin Marketing	464	420	494	II	Rp2.285.922	Rp2.487.083	Rp2.587.663	
13	Staff Sosial Media	403							
14	Staff divisi marketing (Scrip	357	357	420	I	Rp1.943.033	Rp2.114.020	Rp2.199.514	
		8124							

Table 6 shows six grades, with grades I filled by social media and marketing staff positions with a minimum score of 357 and a maximum of 420. Grade II is supplied by one position, namely marketing admin staff, with a minimum score of 420 and a maximum of 494. Then, in grade III, with a minimum score of 494 and a maximum score of 581 filled by creative staff. Grade IV with a minimum score of 581 and a maximum score of 683 is supplied by creative staff. Grade V with

a minimum score of 683 and a maximum score of 803 is filled by the Head of Operations to Rainbow Kids Team Leader. The highest grade VI with a minimum score of 803 and a maximum score of 955 is supplied by the Head of HRD.

**f. Initial Salary Mapping of PT XY dan its Graph**

The compensation system currently used by PT XY can be analyzed further by using salary mapping based on position.

**Table 7**  
**Salary Mapping Results**

No	Jabatan	Grade	Total Person	Total Salary	Actual				
					Min	Average	Max	Mid to Mid	Spread
1	Leader	III	6	Rp21.500.000	Rp3.000.000	Rp3.583.333	Rp4.000.000	6,74%	33,33%
2	Sn.Staff	II	7	Rp23.500.000	Rp3.000.000	Rp3.357.143	Rp3.500.000	56,67%	16,67%
3	Jr. Staff	I	7	Rp15.000.000	Rp2.000.000	Rp2.142.857	Rp2.500.000		25,00%
				Rp60.000.000					

Based on Table 7, the results obtained are, for Grade 1, the salary given is ideal. Grade II salary is not suitable because the mid to mid is more

than the spread. For Grade 3, it can also be said to be ideal because the mid to mid is less than the spread.





**Figure 4**  
**Initial Salary Mapping Chart**

**g. Company XY Salary Mapping Using Point System Adhered**

The salary mapping stage is classifying salary ranges based on job grades. Initially, the salary mapping

was carried out using actual salary data, but the compensation conditions applied were not ideal, so improvements were made using the Adhered method.

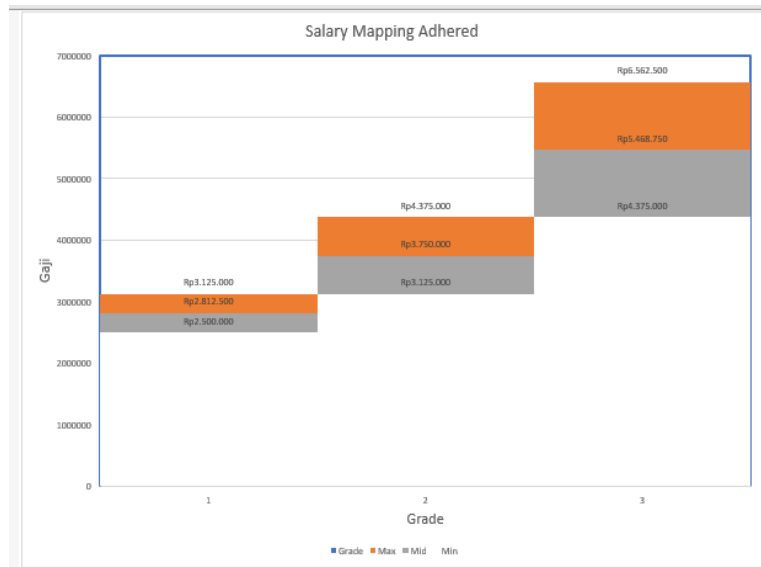
**Table 8**  
**Salary Improvement Using Adhered Method**

Adhered					New Salary Structure				
No	Jabatan	Grade	Total Person	Total Salary	Min	Mid Point	Max	Mid to Mid	Spread
1	Leader	III	6		Rp4.375.000	Rp5.468.750	Rp6.562.500	45,83%	50%
2	Sn. Staff	II	7		Rp3.125.000	Rp3.750.000	Rp4.375.000	33,33%	40%
3	Jr. Staff	I	7		Rp2.500.000	Rp2.812.500	Rp3.125.000		25%

Table 8 shows a salary improvement using the Adhered method, where the spread level increases according to the position held. The following are the steps to make salary adjustments using the Adhered method:

1. Determine the minimum salary for positions in Grade I following the ability to pay the minimum salary by company XY. So that the new minimum salary for Grade I will be IDR 2,500,000.00.
2. Determine the spread for grade I, can use the existing spread in the

3. Determine the maximum salary with the formula [minimum salary + (minimum salary x spread)].
4. Determine the salary midpoint with the formula [(minimum salary+maximum salary)/2].
5. The maximum score in the previous class will be the minimum score in the next class.
6. Calculate the mid-to-mid value with the formula [(mid-point value in the row – mid-point value below it)/ mid-point value below it].



**Figure 5**  
**Illustration of Adhered Compensation System**

The ideal compensation system is obtained after fixing the salary using the Adhered method. It can be seen that from mid to mid, each grade is always smaller than the spread. In addition, the difference in the interval or distance obtained is not too far away and is by the provisions of the gap or space that has been determined.

**h. Company XY Salary Mapping Using Point System Overlapping**

Company XY does not only use the Adhered method to make salary adjustments. They also use the Overlapping method. The difference with the Adhered method is that the maximum value of the previous class can be greater than the minimum value of the next class.

**Table 9**  
**Salary Improvement by Overlapping Compensation System**

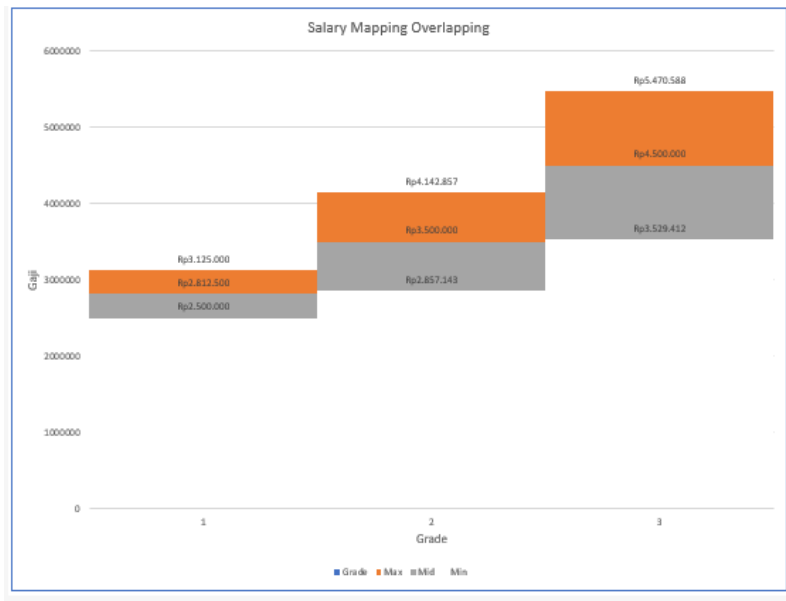
No	Jabatan	Grade	Total Person	Total Salary	New Salary Structure				
					Min	Mid Point	Max	Mid to Mid	Spread
1	Leader	III	6		Rp3.529.412	Rp4.500.000	Rp5.470.588	29%	55%
2	Sn. Staff	II	7		Rp2.857.143	Rp3.500.000	Rp4.142.857	24%	45%
3	Jr. Staff	I	7		Rp2.500.000	Rp2.812.500	Rp3.125.000		25%

Based on the salary improvement table above, it can be seen that the minimum salary for grade I was increased according to the company's ability, which was Rp. 2,500,000.00. Here are the steps on how to make salary adjustments with an overlapping system:

1. Determine the minimum salary for Grade I and the grade I spread positions.
2. Determine the maximum salary in Grade I with the formula [minimum salary + (minimum salary x spread)].

3. The midpoint value in the Overlapping method is directly filled in without giving the minimum and maximum columns value first. In determining the mid-point value, the company adjusts to the company's ability.
4. Determine mid to mid with the formula [(Midpoint on the line – Midpoint of the previous line) / Midpoint of the previous line].
5. Determine the minimum salary column in the Grade above with the formula [Mid point / (1+ (0.5 x spread on that row))].

6. Determine the maximum salary column with the formula [Minimum + (Minimum x Spread on that row)].



**Figure 6**  
**Overlapping Compensation System Illustration**

After reforming the salary, the ideal compensation system is obtained. It can be seen that from mid to mid, each grade is always smaller than the spread. In addition, the difference in the interval or distance obtained is not too far away and is by the provisions of the interval or distance that has been determined.

**i. Managerial Implications**

Based on the calculation simulation that has been done, PT XY can consider a new basic salary

structure to be implemented in the company because the total new basic salary is still within the range of employee wage operating costs. However, an effective salary structure for PT XY is the overlapping method. The difference in salary increases is less than the actual salary, there is no salary decrease for each position, and the salary distribution is more evenly distributed. In addition, it also makes it easier for companies to classify positions and employee career paths.

**Table 10**  
**The difference between the actual salary in 2021, the adhered method, and the overlapping method**

	Total actual salary in 2021	Salary for adhered method	Salary for overlapping method
Interval	Rp60.000.000	Rp76.041.666,67	Rp69.352.240,90
		Rp16.041.666,67	Rp9.352.240,90

**Conclusion**

Based on the results of the study, the conclusion can be drawn are:

1. PT XY has 3 levels in compensation management, namely at level 3, consisting of Head of HRD, Rainbow Kids Team Leader, Head of Product

Development, Marketing Team Leader, and Head of Operational. While level 1 is junior staff consisting of Marketing Admin Staff, Social Media Staff, and Marketing Scriptwriter Staff. Level 2 is senior staff consisting of Rainbow Kids Team staff, Creative Designer Staff,

Creative Cameramen Staff, Creative IT Staff, and Video Editor Staff.

2. After the analysis and improvement of the payroll system has been completed, it can be concluded that the effective compensation system to be applied by PT XY is to use the Overlapping method. The overlapping method was

chosen for determining the new salary because the difference in salary increases is less than the adhered method. There is no salary decrease, and the salary distribution is more evenly distributed so that it is not too burdensome for UKM XY.

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