

## ABSTRACT

Employee is the most valuable asset in the company. The main element of job satisfaction of employee is the satisfaction with the compensation received. PT. Pikiran Rakyat wants a competitive compensation system but retains cost efficient principle. Now, PT. Pikiran Rakyat is having problem in the take home pay given to employees. The current system of take home pay of PT. Pikiran Rakyat is not based on the relative position value. It has not provided the justice to its employees yet because at every position has a different job description, different difficulty levels, and different issues.

In this research, the researcher will try to calculate the relative position value by applying the point system method. The first step of this method is to assess the job position to determine relative positions to every job position. The next step is to create a formula of take home pay each position. The final result is a simulation of take home pay for all positions in Human Resources Department of PT. Pikiran Rakyat. With the relative value positions that have been generated, then the percentage change in the value of the human resources budgets of 11.6%. As well as take home pay range for each position level, at the level of Head of take home pay has a range of Rp. 6.199.116 to Rp.6.721.218. As for the level of Section Head had a range of take home pay of Rp.4.011.260 million up to Rp. 5.975.358.

**Key words:** Take home pay, job evaluation, point system method