# *ABSTRACT*

*This study aims to design recommendations for PT XYZ quarantine warehouse service rates by calculating the methodcost plus pricing approachvariable costing and analysiswillingness to pay. The background of this research is that PT XYZ has not set quarantine warehouse service rates which affect customer behavior in providing information on the collection or delivery of goods that have been repaired or maintained by the company. This causes the company's desire to be able to develop its policy by setting tariffs for quarantine warehouse services. Data collection in this study was by collecting primary data obtained from the company, namely the cost of quarantine warehouses and by distributing questionnaires to obtain ratings from company customers. Primary data is used to be able to calculate quarantine warehouse service rates using the methodcost plus pricing approachvariable costing. Questionnaire data is used to analyze the opinion of the company's customers regardingwillingness to pay. The results of this study were obtained from the calculation of the quarantine warehouse service rate of Rp. 123,000.00 per month, and the results of the analysis were obtainedwillingness to pay that the majority of company customers consider that the rates obtained from the calculation results are in accordance with the quality of service, affordability of tariffs, the minimum price which can be said that the price is too low, it can raise suspicions about the quality of the services provided and the maximum price or the highest price which can be said that the price is not in accordance with the willingness to pay due to the ability to pay or it is considered that the price is not in accordance with the services provided. The draft recommendation for quarantine warehouse service rates obtained is expected to assist companies in developing their policies to be able to set corporate quarantine warehouse service rates.*

*Keywords —[**cost plus pricing, warehouse service price, variable costing, willingness to pay**]*