Analysis of Wage Structure and Salary Scale Based On Point Factor and Compa-Ratio In Achieving Internal Remuneration Equity At PT. XYZ Islamic Bank In Cilegon

Denardo[1]*, Rita Wiji Wahyuningrum[2]

[1]Faculty of Industrial Relations, Krakatau Polytechnic, Indonesia
[2]Serang Academy of Informatics and Computer Management, Indonesia
Coresponden author:
Email: denardo.polka@gmail.com

Abstract.
This study aims to analyze the wage structure and salary scale based on the point-factor method and to measure employees' actual wage positions using the Compa-Ratio to support internal remuneration equity at PT. XYZ Islamic Bank in Cilegon. The study employs a quantitative descriptive approach with a case-study design. Secondary data include job titles, grades, wage structure, and actual wages for 67 employees. The analysis maps wage ranges as percentages of the midpoint and classifies actual wage positions against the range limits. The results show that 94.03% of employees are in the in-range/healthy category, 4.48% require monitoring, 1.49% are above the range (overpaid), and 0.00% are underpaid. The actual wages of the three employees requiring monitoring are approximately 94.92%–97.14% of their respective maximum limits. One employee in the overpaid category has an actual wage equal to 109.67% of the maximum limit, exceeding it by 9.67%. Mapping the structure against the midpoint shows minimum ranges of approximately 83.33%–90.00% and maximum ranges of approximately 110.00%–133.33% of the midpoint, depending on grade. These findings indicate that most wage positions fall within the established structure; however, monitoring criteria and the relationship between point-factor scores and grade assignment need to be documented more consistently. The study recommends periodic job and grade evaluations and the use of Compa-Ratio as a monitoring tool rather than the sole evidence of remuneration equity.
Keywords: point factor, Compa-Ratio, wage structure and salary scale, internal equity and remuneration.

I. INTRODUCTION

Remuneration is an important aspect of human resource management because it concerns how organizations reward employee contributions and can influence perceptions of well-being and employment relationships. A wage structure and salary scale provide a more objective basis for differentiating wage levels according to job position, responsibility, competence, and job characteristics, so remuneration decisions are not based solely on individual considerations. Wage structures and salary scales play a strategic role in supporting pay transparency and equity and can strengthen employee trust and satisfaction (Marsono et al., 2026).

Internal remuneration equity is achieved when wage differences between positions can be explained by the relative value of the jobs. Therefore, developing a wage structure and salary scale should begin with job evaluation to determine the relative value of each job, followed by job grouping and wage mapping. The point-system method can be used to identify compensable factors, determine job value and evaluate jobs, and map salaries as a basis for improving the wage structure and salary scale (Finzalia et al., 2024).

The point-factor method provides a more systematic approach because job value is determined using compensable factors such as education, experience, competence, complexity, responsibility, and authority. Scores for each factor are then added to produce a job value that can be used to group positions into job levels. Finzalia et al. (2024) found that a point-based approach can produce more structured job groupings and salary mapping, providing a basis for evaluating compensation systems.

Once job values and job levels have been established, an organization needs to determine wage ranges consisting of minimum, midpoint, and maximum values. Salary mapping is then used to identify each employee's actual salary position within the relevant range. Evaluating wage structures and salary scales through salary mapping can also identify structural inconsistencies and support a more proportional and flexible structure (Farah Anindya et al., 2025).

Eka Rahmadini et al. (2025) explain that, in addition to salary mapping, the Compa-Ratio method can be used to evaluate wage structures and salary scales by identifying actual salary relative to the midpoint of the wage range. In simple terms, Compa-Ratio is calculated by dividing actual salary by the midpoint and

multiplying the result by 100%. A value below 100% indicates a salary position below the midpoint, while a value above 100% indicates a position above the midpoint. This measure is important because employees at the same job level may receive different remuneration even when they fall within the same wage range. An unbalanced salary structure may also be indicated by inconsistencies between mid-to-mid relationships and range spreads. An overlapping method can be used to improve the structure so that it aligns more consistently with job levels and supports internal equity. These conditions indicate that remuneration structure evaluations should consider the relationship between job value and actual payment, not merely the amount employees receive.

These issues are relevant to PT. XYZ Islamic Bank in Cilegon, which has 67 employees with different job characteristics and levels of responsibility. Based on the company's internal data for 2026, the total actual wages of permanent employees amount to IDR 421,965,572, with an average wage of IDR 6,297,994 per employee. After evaluation using a wage structure and salary scale comprising 10 job levels, the analysis shows that 63 employees (94.03%) fall within the wage range, 3 employees (4.48%) require monitoring, and 1 employee (1.49%) is above the range. No employees fall below the wage range. In the over-range category, the difference between actual wages and the maximum limit for the relevant job level is IDR 705,957. These conditions indicate that the latest wage structure provides a more appropriate picture of employees' remuneration positions. Therefore, remuneration policy improvements should focus on reviewing wages that exceed the range, monitoring employees approaching the upper limit, and managing performance-based wage-increase budgets while considering the company's financial capacity.

Previous studies on wage structures and salary scales in Indonesia have used various approaches to job evaluation and remuneration mapping, including job value, point systems, job grading, and salary mapping. Chairunnisaa et al. (2024), for example, evaluated a compensation system using the point method to analyze and assess the wage structure and salary scale of Batik XYZ, a small and medium-sized enterprise. Their findings show that job evaluation and point-based methods can be used to develop a more systematic wage structure based on the relative value of jobs.

Recent studies also position wage structures and salary scales as instruments for strengthening pay transparency and equity. A systematic literature review by Marsono et al. (2026) indicates that studies specifically integrating the point-factor method to determine relative job value with Compa-Ratio to measure actual wage positions, particularly in Islamic banking, remain limited. Farah Anindya et al. (2025) evaluated a wage structure using the overlapping method at Mphoto Studio Bekasi. However, applications integrating point-factor-based job evaluation with Compa-Ratio in Islamic banking organizations using actual remuneration data are still relatively limited.

To address this gap, this study integrates point factor to determine the relative value of positions and Compa-Ratio to evaluate actual remuneration positions. This approach is expected to provide a more comprehensive picture of the alignment between job value, job grade, wage structure and salary scale, and employees' actual payments. Accordingly, the study aims to produce recommendations for a more objective and proportional remuneration structure that supports internal equity at PT. XYZ Islamic Bank in Cilegon.

Based on this discussion, the study is entitled "Analysis of Wage Structure and Salary Scale Based on Point Factor and Compa-Ratio in Achieving Internal Remuneration Equity at PT. XYZ Islamic Bank in Cilegon."

II. LITERATURE REVIEW

Remuneration

Remuneration comprises the total rewards provided by an organization to employees in recognition of their work and contributions. In human resource management, remuneration systems should be designed objectively so that differences in payment can be explained by job characteristics and relative job value. A structured remuneration system is also important for promoting pay transparency and equity. The International Labour Organization (ILO) identifies pay transparency and objective job evaluation as important instruments for achieving pay equity (International Labour Organization, 2026).

Internal Equity

Internal equity exists when remuneration differences within an organization reflect relative differences in job value. Jobs requiring higher levels of education, skills, complexity, responsibility, effort, and working conditions would logically receive higher job values and remuneration ranges. In this study, internal equity does not mean that all employees receive the same salary; rather, it means alignment among relative job value, job grade, wage range, and actual remuneration (Glind et al., 2025).

Wage Structure and Salary Scale

A wage structure and salary scale are compensation instruments that regulate wage levels and ranges based on job groups or job value, taking into account factors such as position, competence, education, experience, responsibility, and company conditions. They provide a basis for internal equity and objective pay-setting because wage differences can be linked to the relative value of jobs. Their implementation can also clarify wage differentials, reduce gaps between the lowest and highest wages, and improve transparency in pay decisions (Sarah & Gunawan, 2014).

Under Article 3(1) of Minister of Manpower Regulation No. 1 of 2017, a wage structure and salary scale refers to the levels of wages received by employees, from the lowest to the highest or vice versa, applicable within a company. Companies that fail to prepare and distribute the structure and scale to employees may face administrative sanctions. As stipulated in Article 59 of Government Regulation No. 78 of 2015 on Wages, such sanctions include written warnings, restrictions on business activities, temporary suspension of production equipment, and suspension of business activities (Indonesia, 2017).

Job Evaluation

Job evaluation is a systematic process for determining the relative value of one position compared with other positions in an organization. It focuses on the characteristics and requirements of the job rather than evaluating the individual occupying it. The results can be used to establish a job hierarchy or job grades and serve as a basis for a fair and consistent remuneration structure (Sarjana Katidjan & Murtiana Sari, 2024).

In practice, job evaluation may consider knowledge and skills, responsibility, job complexity, decision-making requirements, task characteristics, and working conditions or environment. These factors are assigned specific weights or scores to produce a relative score for each position, supporting a more objective job hierarchy and remuneration grouping (PRANEETH, 2026).

Point-Factor Method

The point-factor method is used in job evaluation to design a payroll system. The relevant study explicitly uses the keywords job evaluation, salary structure, and point factors. Evaluation results are used to map positions within the organizational structure and build a payroll system (Sarjana Katidjan & Murtiana Sari, 2024).

The Point-Factor or Point-System method evaluates jobs by assigning scores to various job factors. The higher the total points, the higher the relative value of the position. The results can then be used to group positions into grades. The method offers a relatively systematic approach to comparing the value of different jobs. However, the quality of the results depends heavily on the appropriateness of the factors, weights, and assessment criteria used (Vanna & Zulfikri, 2026).

Compa-Ratio

Compa-Ratio is used to determine an employee's salary position relative to the midpoint in the wage structure. In other words, it compares an employee's actual wage with a reference point in the wage structure. The interpretation used in this study is presented below.

Table 1. Compa-Ratio Criteria

Category	Criteria
Underpaid	Less than 80% of the minimum salary scale
In-range/Healthy	Less than 90% of the maximum salary scale
In-range/Requires Monitoring	91%–100% of the maximum salary scale
Overpaid	More than 100% up to 120% of the maximum salary scale
Significantly Overpaid	More than 120% of the maximum salary scale

Source: Vanna & Zulfikri (2026)

III. METHOD

Research Design

This study uses a quantitative descriptive approach with a case-study design. The approach describes the wage structure and salary scale based on available numerical data and measures employees' actual wage positions within each grade. The data are then processed into readily interpretable information using Microsoft Excel. This design is appropriate because the study focuses on job data, job evaluation values, grades, and actual wages to obtain an objective picture of remuneration alignment (Harianto, 2023).

Data Sources and Types

The study uses secondary data obtained from the wage structure and salary scale documents and employee records of PT. XYZ Islamic Bank in Cilegon. The research covers 67 employees for whom information is available on job title, grade, actual wage, minimum wage scale, and maximum wage scale.

Data Collection Techniques

Data were collected through documentation and a literature review.

1. Documentation

Documentation involved collecting and reviewing PT. XYZ Islamic Bank Cilegon's wage structure and salary scale documents, job data, grades, and employees' actual wage data. This technique was selected because the study focuses on actual numerical data already available in company documents.

2. Literature Review

The literature review examined scientific articles, books, and regulations related to job evaluation, point factor, wage structures and salary scales, salary mapping, and Compa-Ratio. Recent literature indicates that job evaluation remains an important instrument for determining relative job value and developing a more systematic remuneration structure (Glind et al., 2025).

Data Analysis Technique

Data analysis was conducted through several sequential stages, as illustrated below.

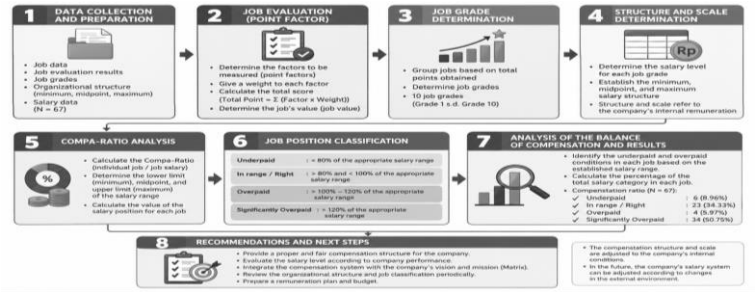


Fig. 1. Analysis Stages

Source: Data processing (2026)

As shown in the figure, the first stage identifies all positions included in the company data. The second stage evaluates jobs using the point-factor method, followed by assigning job grades in the third stage. The fourth stage develops the wage structure and salary scale. In the fifth stage, data are calculated using Compa-Ratio analysis. Wage-position classifications are then obtained, followed by analysis of employee wage gaps

and a summary of results by assessment category. Finally, recommendations and follow-up adjustments are developed to support remuneration budget planning.

IV. RESULTS AND DISCUSSION

Wage Structure and Salary Scale Based on Point Factors

The processed data show that the wage structure and salary scale at PT. XYZ Islamic Bank in Cilegon consist of 10 job grades. The table below presents the structure.

Table 2 Wage Structure Based on Point Factors

No.	Job Level	Minimum Wage (% of midpoint)	Midpoint (%)	Maximum Wage (% of midpoint)
1	General Staff	83.33%	100.00%	116.67%
2	Field Staff	83.33%	100.00%	116.67%
3	Administration & Service Staff	83.33%	100.00%	116.67%
4	Analysis & Business Staff	83.33%	100.00%	116.67%
5	Expert / Specialist Staff	83.33%	100.00%	116.67%
6	Supervisor	74.07%	100.00%	125.93%
7	Senior Coordinator	74.07%	100.00%	125.93%
8	Branch Manager	66.67%	100.00%	133.33%
9	Operations Manager	66.67%	100.00%	133.33%
10	Strategic Manager	66.67%	100.00%	133.33%

Source: Data processing (2026)

Table 2 presents the minimum and maximum limits as percentages of the midpoint for each grade. The midpoint is set as an index of 100%, allowing minimum and maximum values to be compared without displaying nominal amounts in rupiah. In Grades 1–5, the minimum is approximately 83.33% of the midpoint and the maximum is approximately 116.67%, while some higher grades have different ranges. This indicates that range widths are not uniform across job levels.

Using the midpoint as the 100% base, the minimum for Grades 1–5 is approximately 83.33% and the maximum approximately 116.67%. For Grades 6–7, the minimum is approximately 74.07% and the maximum 125.93%; Grades 8–10 have a minimum of approximately 66.67% and a maximum of 133.33%. These proportional differences should be reviewed to ensure that range widths and remuneration progression across grades are based on consistent policies.

The percentage mapping shows that minimum-to-maximum ranges relative to the midpoint differ by grade. Wider ranges allow wage variation based on experience, competence, length of service, and performance, but they should be accompanied by clear wage-placement criteria to avoid overlaps that are difficult to explain.

There are also cases in which the minimum limit for a higher-level position does not always exceed the minimum limit of the grade below it. This may occur because wage ranges overlap, but the company should check whether grade assignments and ranges consistently reflect job value, responsibility, and authority.

It is important to note that this table presents wage-range percentages relative to the midpoint, not point-factor job-evaluation scores. Demonstrating a direct relationship between point factors and wage-setting requires documentation of the assessed factors, weights, scores for each position, total points, and the rules used to map total points to grades. Since detailed scores are not available in this table, the percentage analysis cannot be treated as a substitute for point-factor scores.

Overall, the percentage-based presentation clarifies the minimum and maximum limits relative to the midpoint without displaying rupiah amounts. These results can be used to review range consistency, while the validity of the point-factor method still depends on documented scores and the basis for grade assignment.

Employee Distribution by Grade

Of the 67 employees analyzed, the distribution by grade is as follows.

Table 3. Employee Distribution by Grade

Grade	Number of Employees	Percentage
1	31	46.27%
2	5	7.46%
3	11	16.42%
4	5	7.46%
5	4	5.97%
6	6	8.96%
7	0	0.00%
8	3	4.48%
9	1	1.49%
10	1	1.49%
Total	67	100%

Source: Data processing (2026)

The largest number of employees are in Grade 1, with 31 employees or 46.27% of the total. Grade 3 ranks second with 11 employees (16.42%), while Grade 6 has 6 employees (8.96%). In contrast, Grades 9 and 10 each have only one employee (1.49%), and there are no employees in Grade 7.

This distribution indicates that the company's workforce is concentrated in lower grades. This may be considered when reviewing a point-factor-based wage structure and salary scale, particularly to ensure alignment among job value, responsibilities, career progression, and each grade's wage range.

Compa-Ratio Analysis

Compa-Ratio analysis is used to assess actual wage positions relative to a reference wage. For the monitoring and overpaid category-gap tables, actual wages are compared with the maximum limit; therefore, percentages are expressed as a ratio to the maximum limit (maximum limit = 100%). This measure indicates position relative to the maximum limit and should not be equated with a midpoint-based Compa-Ratio when the reference values differ.

Compa-Ratio = (Actual Wage / Reference Wage) × 100%

In general, Compa-Ratio is calculated by comparing actual wages with an explicitly defined reference wage. If the reference wage is the midpoint, 100% means that the actual wage equals the midpoint. The monitoring and overpaid tables below use the maximum limit as the comparison base (100%) so that gaps can be expressed as percentages. This difference in reference bases should be considered when interpreting the results.

Table 4. Compa-Ratio Classification

Category	Number	Percentage
Underpaid	0	0.00%
In-range / Healthy	63	94.03%
In-range, Requires Monitoring	3	4.48%
Overpaid	1	1.49%
Total	67	100%

Source: Data processing (2026)

Based on the classification of 67 employees, most employees fall into the in-range/healthy category. A total of 63 employees, or 94.03%, have actual wages within the established wage range. Meanwhile, 3 employees (4.48%) require monitoring and 1 employee (1.49%) is classified as overpaid. No employees are classified as underpaid.

The predominance of the in-range/healthy category indicates that the wage structure accommodates employees' actual wage positions within the remuneration ranges established by the company. The 94.03% proportion is a positive indication of internal wage alignment because most employees receive wages between the minimum and maximum limits for their respective job categories. However, this should be

interpreted as alignment with the specified range, not as conclusive evidence that every aspect of remuneration equity has been achieved.

The absence of underpaid employees is a positive finding. Based on the classification parameters used, no employee has an actual wage below the minimum of their job's wage range. Nevertheless, the company must ensure compliance with applicable laws and regulations, including relevant minimum-wage requirements. Alignment with an internal wage range does not automatically guarantee compliance with all wage regulations.

Three employees, or 4.48%, require monitoring. This group needs further evaluation to ensure that wage positions remain proportional to job value, competence, experience, length of service, and job responsibilities. Monitoring criteria should be explicitly defined in the research methodology, for example, based on the proximity of actual wages to the maximum wage-range limit. This ensures that the category is not subjective and has a consistent, replicable measurement basis.

One employee, or 1.49%, is classified as overpaid because the actual wage exceeds the maximum limit for the relevant position. This does not automatically mean that the employee's wage is unreasonable. The company should examine possible causes, including long service, specialized competence, wage-adjustment history, additional responsibilities, or a mismatch between job mapping and grade. The evaluation can inform appropriate policy without immediately reducing the employee's wage.

Overall, the classification indicates a relatively high level of alignment between actual wages and the wage structure: 94.03% of employees are within the established range, while only 5.97% require special attention. This supports the use of the wage structure as an instrument for evaluating internal remuneration. However, its effectiveness should be reviewed through further analysis, particularly Compa-Ratio, consistency in point-factor job evaluation, and compliance with applicable wage regulations. If the number of overpaid employees is relatively large, the company should evaluate:

1. Accuracy of job grades;
2. Accuracy of wage ranges;
3. Alignment between positions and job value;
4. Wage-increase history;
5. Specialized competencies;
6. Employee performance; and
7. Potential salary compression or salary inversion.

Wage Gap: Underpaid Employees

Underpaid employees are those whose actual wages are below the amounts they should receive under the company's wage structure and salary scale. This indicates a mismatch between the remuneration received and the established job value or wage reference point. In this study, underpaid employees are identified by comparing actual wages with the reference wage using Compa-Ratio. The lower the Compa-Ratio, the lower the employee's actual wage relative to the reference wage.

Table 5. Underpaid Employees

Indicator	Result
Number of employees	0
Percentage	0.00%
Total wage gap	0.00% (no gap identified)
Main action	No adjustment based on this category

Source: Data processing (2026)

The wage-gap classification shows that no employees have actual wages below the minimum limit of their job's wage range. Therefore, no negative gap requiring an adjustment to bring wages up to the structural minimum was identified. However, this finding should be distinguished from compliance checks against the applicable minimum wage, as the two use different comparison bases.

Wage Gap: In-Range / Healthy Employees

Employees in the in-range/healthy category have actual wages aligned with the company's wage-structure policy, or a Compa-Ratio in the range of 80% to 120% (0.80–1.20), with an ideal/healthy value of exactly 100% (1.00).

Table 6. In-Range / Healthy Employees

Indicator	Result
Number of employees	63
Percentage	94.03%
Total wage gap	Does not exceed the minimum or maximum limit
Main action	Maintain and evaluate wage positions

Source: Data processing (2026)

Based on the Compa-Ratio classification, 63 employees, or 94.03%, fall within the established wage range. This indicates a high level of alignment between actual wages and the wage structure. For this group, the wage gap is not counted as a shortfall against the minimum or an excess over the maximum because actual wages remain within the permitted range.

However, being within the range does not necessarily mean that every employee's wage is proportional to job value and performance. The result should therefore be interpreted as alignment with the established range, not as conclusive evidence that all aspects of remuneration equity have been fulfilled.

Wage Gap: Employees Requiring Monitoring

Employees requiring monitoring are described as those whose actual wages are in an area outside the safe zone (out of range) of the company's wage scale. This condition includes two extremes: actual wages that are too low (below the scale minimum) or too high (above the scale maximum). In this study, however, employees requiring monitoring are those whose actual wages are below 80% of the midpoint or whose wages have stagnated at the lower competency boundary. In practice, this group is often referred to as Green Circle Rates (below the scale) or employees in an acceleration period.

Table 7. In-Range Employees Requiring Monitoring

No.	Employee ID / Position	Actual Wage (% of Maximum)	Maximum Limit (%)	Distance to Maximum (%)
1	NA-4 - Compliance / Manrisk, APU PPT & PPPSPM Manager	94.92%	100.00%	5.08%
2	NA-6 - Account Officer Coordinator	96.14%	100.00%	3.86%
3	NA-9 - Head of Serang Branch	97.14%	100.00%	2.86%
Total	3 employees	96.00%	100.00%	4.00%

Source: Data processing (2026)

The three employees in the monitoring category have actual wage positions equal to 94.92%, 96.14%, and 97.14% of their respective maximum limits. Their distances from the maximum are approximately 5.08%, 3.86%, and 2.86%, respectively. In aggregate, the actual wages of the three employees equal approximately 95.999% of the group's total maximum limit, leaving a distance of approximately 4.001% from the aggregate maximum.

These distance percentages do not represent wages that must be paid as a shortfall; they are relative differences from the structure's maximum limit. The company does not need to automatically increase wages to the maximum. Monitoring should consider the midpoint, competence, length of service, responsibilities, and performance. The criteria for the monitoring category should also be explicitly defined to ensure consistent application.

Wage Gap: Overpaid Employees

Overpaid employees are those whose actual wages exceed the reference wage established under the company's wage structure and salary scale. Such an excess indicates that the employee's compensation is relatively high compared with the job value or wage reference point. In this study, overpayment is identified through Compa-Ratio analysis by comparing actual wages with the reference wage. A higher Compa-Ratio indicates a higher actual wage position relative to the reference point in the wage structure.

Table 8. Overpaid Employees

No.	Employee ID / Position	Grade	Actual Wage (% of Maximum)	Maximum Limit (%)	Excess (%)
1	NA-17 — IT	Grade 2	109.67%	100.00%	9.67%
Total	1 employee		109.67%	100.00%	9.67%

Source: Data processing (2026)

One employee, or 1.49% of all employees, has an actual wage exceeding the structure's maximum limit. The actual wage position is 109.67% of the maximum, representing an excess of 9.67% relative to that limit. This indicates a mismatch between the wage position and the range used for classification.

This excess does not necessarily mean that the employee's wage is unreasonable. The company should investigate the causes, including whether the grade matches actual responsibilities, specialized competence, length of service, wage-adjustment history, and current remuneration policy. If grade mapping is inaccurate, job evaluation should be conducted before deciding on follow-up action. A wage reduction should not be recommended automatically without considering employment regulations and company policy. The company should conduct a case-by-case review. Employees with scarce skills, high responsibilities, outstanding performance, or long service may legitimately be paid above the range. Safer strategies include:

1. Conducting a red-circle review;
2. Freezing routine increases where performance does not justify them;
3. Applying a more selective policy to subsequent increases;
4. Re-evaluating the grade;
5. Periodically adjusting the wage structure.

This approach is more rational than immediately reducing actual wages.

V. CONCLUSION

Based on the study of 67 employees at PT. XYZ Islamic Bank in Cilegon, the wage-range structure can be mapped as percentages of the midpoint, with the midpoint indexed at 100%. The minimum and maximum limits have different proportions across grades, so the consistency of range widths and the basis for grade assignment need to be evaluated. The percentage-range table does not replace the point-factor score documentation required to demonstrate a direct relationship between job value and grade.

The classification results show that 63 employees (94.03%) are in the in-range/healthy category, three employees (4.48%) require monitoring, one employee (1.49%) is overpaid, and no employees are underpaid (0.00%). Thus, 5.97% of employees require special attention. These results indicate alignment of wage positions with the ranges used, but do not in themselves prove that all aspects of remuneration equity have been achieved.

The three employees requiring monitoring have wage positions of approximately 94.92%–97.14% of their respective maximum limits, with distances to the maximum of approximately 2.86%–5.08%. One employee in the overpaid category has an actual wage equal to 109.67% of the maximum, or a relative excess of 9.67%. These findings should be followed up by reviewing grade, responsibilities, competence, length of service, and wage-adjustment history.

Overall, combining percentage-based structural mapping with Compa-Ratio analysis makes comparisons across grades easier. However, interpretation must be supported by consistent definitions of reference wages and classification thresholds. Periodic evaluation of factors, weights, point-factor scores, grades, and actual wage positions is needed to strengthen transparency and internal equity.

Recommendations

Based on the findings, the following recommendations are proposed:

1. For company management. The company should periodically evaluate its wage structure and salary scale, considering changes in job responsibilities, competence, labor-market conditions, financial capacity, and applicable wage regulations. This evaluation should ensure that each grade's wage range has a clear and consistent basis.
2. For employees requiring monitoring. The company should review employees' wage positions with reference to the midpoint, length of service, competence, performance, and job responsibilities. Wage adjustments should be based on objective evaluation and policy, not merely on the goal of reaching the maximum wage-range limit.
3. For employees whose wages exceed the range. The company should re-examine grade assignment, job value, wage-adjustment history, and the possibility of specialized competence or additional responsibilities. The evaluation should guide remuneration policy without automatically reducing employee wages.

4. For implementation of the point-factor method. The company should document job-evaluation factors, the weight of each factor, scores for each position, total points, and the basis for grade assignment. This documentation is important for transparency and for ensuring that remuneration differences are supported by explainable differences in relative job value.
5. For future research. Further studies should integrate Compa-Ratio, job-point values, performance, length of service, and market-wage comparisons. Future research could also test relationships among perceived remuneration equity, job satisfaction, motivation, and employee retention to assess the benefits of wage structures more comprehensively.

RFERENCES

[1]. Chairunnisaa, I. R., Mufidah, E., & Wahyuni, H. (2024). Analisis Dan Evaluasi Struktur Dan Skala Upah Melalui Metode Point Method Pada UKM BATIK XYZ. ***Jurnal Pijar Studi Manajemen Dan Bisnis***, 2(3), 335–342.

[2]. Eka Rahmadini, N., Amanda Rahmatika, A., Ramadhanty, A., Rohmah, S., & Eni Nisita, D. (2025). Analisis dan Evaluasi Struktur Skala Upah (SSU) UKM Kuliner XYZ di Kabupaten Bogor Berdasarkan Metode Overlapping. ***Journal Of Social Science Research***, 5, 8387–8400.

[3]. Farah Anindya, Feyza Tiftazani, Yolanda Salsabila, Donita Fahdini Amalina, Ladysa Saskia Siahaan, & Nurul Hidayati. (2025). Evaluasi Struktur dan Skala Upah (SSU) Menggunakan Metode Overlapping pada UKM Mphoto Studio Bekasi. *JUMBIWIRA :* ***Jurnal Manajemen Bisnis Kewirausahaan***, 4(2), 266–276. https://doi.org/10.56910/jumbiwira.v4i2.2544

[4]. Finzalia, D., Rachimah, I., Kurniawan, M., Anggraeni, V., Dharma Wibisina, W., & Kartika, L. (2024). Evaluasi Struktur dan Skala Upah Menggunakan Point System Method pada UKM XYZ Kabupaten Karawang. ***Jurnal Disrupsi Bisnis,*** 7(3), 559–571. https://doi.org/10.32493/drb.v7i3.39544

[5]. Glind, I. van de, Mulder, R., Akkerman, A., van der Biezen, M., Bootsma, J., Finnema, E., Heerma van Voss, L., Mouter, N., van Rooij, J., & van de Ven, G. (2025). Mapping the Literature on Job Evaluation: A Scoping Review. Compensation and Benefits Review, 57(1), 24–46. https://doi.org/10.1177/08863687241279592

[6]. Harianto, A. &. (2023). As-Syirkah : Islamic Economics & Finacial Journal. ***As-Syirkah: Islamic Economics & Finacial Journal***, 2(2), 153–161. https://doi.org/10.56672/assyirkah.v3i2.237

[7]. Indonesia, M. K. R. (2017). Peraturan Menteri Ketenagakerjaan Nomor 1 Tahun 2017 tentang Struktur dan Skala Upah. In BN.2017/No.441, jdih.kemnaker.go.id : 9 hlm. (pp. 1–48).

[8]. International Labour Organization. (2026). Towards pay equity. In Towards pay equity. https://doi.org/10.54394/ujmt6226

[9]. Marsono, J., Nasr, F. R., Djohan, H. A., Ikhwan, M., & Ghifari, A. (2026). Struktur dan Skala Upah sebagai Instrumen Strategis Transparansi dan Keadilan Pengupahan serta Implikasinya terhadap Kepuasan Kerja Karyawan (Systematic Literature Review) disebabkan oleh rendah atau tingginya nominal upah, tetapi juga oleh ketidakjela. 4.

[10]. Praneeth, (2026). Job Evaluation As A Strategic Tool For Talent Acquisition And Retention. 5(1), 241–245.

[11]. Sarah, M., & Gunawan, H. (2014). Penentuan Struktur dan Skala Upah Metode Skala Ganda Berurutan Sederhana. ***Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis***, 2(2), 200–207.

[12]. Sarjana Katidjan, P., & Murtiana Sari, E. (2024). Payroll design for higher education based on points method. Industrial Management Advances, 2(2), 1–17. https://doi.org/10.59429/ima.v2i2.6825

[13]. Vanna, S., & Zulfikri, A. (2026). Strategi Kompensasi Berbasis Struktur dan Skala Upah (SuSu) dalam Meningkatkan Daya Saing Perusahaan melalui Kinerja Karyawan. 1, 272–281.