ABSTRACT

PT. Pikiran Rakyat is one of the companies engaged in the field of print and online media from Bandung, West Java. Currently, PT. Pikiran Rakyat was having problems related to the *take home pay* given by the company to its employees, the delivery system *take home pay* current PT. Pikiran Rakyat is not based relative value position. It is felt not give justice to their employees, because at each position has a different job description, different difficulty levels and diverse issues. To design a compensation system that is required by PT. Pikiran Rakyat now, then that should be done first is to do a job evaluation. Job evaluation should be done using appropriate methods, which can lead to relative value positions that will serve as the basis for the provision of *take home pay* accordingly.

Job evaluation methods appropriate to resolve the existing problems in the PT. Pikiran Rakyat is currently the method Cullen Egan Dell. Methods Cullen Egan Dell has three main factors and eight subfactors that must be considered in determining a compensation system based on job evaluation on a company. Factors and subfactors appear based on a system approach to understanding a position as a series of input, process and output.

The results of the job evaluation using the Cullen Egan Dell is a relative value positions of the various positions to be assessed. Then the relative value of these positions become one of the variables used in the design formula calculating *take home pay* is the purpose of this study. From the viewpoint of factors and subfactors as well as the accuracy of the assessment will be done to make the post of PT. Pikiran Rakyat can utilize methods Cullen Egan Dell to resolve problems that occur at this time in terms of the provision of *take home pay*.

Based on the relative value positions that have generated the values obtained new *take home pay*. The value of *take home pay* resulting increased compared to the previous. That is, with the increase in *take home pay* total budget amounted to 4.9 %. With the value of *take home pay* is generated for the "Kepala Bagian" level is the same as the previous Rp . 7,815,146.00. The *take home pay* for "Kepala Urusan" level has a range of Rp . 6,094,500.00 to Rp . 6,490,983.00. The *take home pay* for "Kepala Seksi" level has a range of Rp . 4,011,337.00 to Rp . 4,686,031.00.

Keywords: Human Resources, *Take home pay*, Job Evaluation, Cullen Egan Dell