WAGE STRUCTURE AND SCALE DESIGN FOR SMALL APPAREL ENTERPRISES IN BOGOR REGENCY

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ABSTRACT

The apparel industry subsector is one of the largest sources of employment in Indonesia's manufacturing sector, yet small enterprises in this subsector generally lack a structured wage system, leaving pay decisions largely informal. Existing studies on wage structure and scale design have mostly examined other sectors or used point system and double-scale methods, leaving a gap in research applying the two-point method to small apparel enterprises. This study analyzed job positions, examined compensation based on pay for person, position, and performance compared with external job titles, and designed a wage structure and scale for ten small apparel enterprises in Bogor Regency using primary data from interviews and questionnaires, analyzed descriptively and through job evaluation and the two-point method. The analysis identified ten core positions, with the sewing machine operator driving the main production process. Compensation practices varied and relied mainly on base pay, and although wage strategies differed across enterprises, most internal median wages remained below external market medians, except for the sewing machine operator. The proposed structure produced spread values ranging from 64–126% for staff, 130% for supervisory, and 133% for managerial positions, placing all wages within an equitable range and offering a practical, regulation-compliant reference for small apparel enterprises.

Keywords: Wage Structure and Scale, Two-Point Method, Small Enterprises, Compensation System, Apparel Industry

A. INTRODUCTION

The Open Unemployment Rate (TPT) remains a persistent labor market challenge across ASEAN in the post-COVID-19 period (ADB, 2022), although Indonesia recorded a consistent decline, reaching 3.3% in 2024 (World Bank, 2026). This improvement has been accompanied by the growth of Micro, Small, and Medium Enterprises (MSMEs), whose number increased from 50.1 million to 56.1 million units, absorbing 121.8 million workers and contributing Rp7,737.6 trillion to GDP (Kementerian UMKM, 2025).

The manufacturing industry was the largest contributor to Indonesia's GDP in 2025, with the garment subsector the second-largest employment absorber after food (BPS, 2026). Its labor-intensive nature makes the subsector particularly vulnerable to employment reductions (Scale Ocean, 2026), and manufacturing recorded the highest number of layoffs in 2024, concentrated in textile, garment, and footwear (Tempo, 2024). This was partly driven by clothing imports from China, which accounted for 42.69% of Indonesia's total clothing imports (Detik.com, 2024), exacerbated by the relaxation of import restrictions under Permendag Nomor 8 Tahun 2024 and China's excess textile production following the US–China trade war (Kemendag, 2024, 2025). West Java consistently recorded the highest number of layoffs among Indonesian provinces during 2022–2025 (Satu Data Kemnaker, 2026), with the textile and garment sector accounting for approximately 64,000 affected workers across 124 companies during 2022–2024 (Ayo Bandung, 2026). Bogor Regency, home to the largest number of garment-industry MSMEs in West Java at 28,291 units (Open Data Jabar, 2024), also recorded the province's highest layoffs in both 2024 and 2025, predominantly in the garment and textile sector (Kompas, 2025)

In response, Dinas Koperasi dan UKM Provinsi Jawa Barat initiated the "UMKM Naik Kelas" program, providing mentoring in marketing, financing, and business legality (Jayantara, 2024), aligned with the Kementerian UMKM Renstra 2025–2029. In Bogor Regency, however, this mentoring remains focused on licensing, packaging, and marketing, and has not yet addressed wage administration (Dinas Koperasi dan UKM Kabupaten Bogor, 2026).

Small enterprises generally have limited managerial capacity, resulting in subjective wage-setting and the absence of formal documentation (Monalisa et al., 2025; Nikmah & Efendi, 2017), an issue also evident among small garment enterprises in Bogor Regency, where wage determination has yet to adequately consider objective factors such as education and job responsibilities (Eriza & Kartika, 2024). Wages are therefore often determined informally (Febrianti et al., 2026), despite the requirement for enterprises to prepare a Wage Structure and Scale (SSU) under Permenaker Nomor 1 Tahun 2017. Such practices may reduce compensation satisfaction and increase turnover intention (Sjarifudin et al., 2025), potentially threatening business sustainability (Yadav et al., 2021), whereas SSU implementation can support employee motivation and retention (Widodo & Zaenuri, 2025). This issue is particularly significant given that employee turnover costs can reach 50–200% of annual salary, while limited understanding of wage-related regulations may further complicate wage administration (Nailul & Nugroho, 2025).

Previous studies on Wage Structure and Scale have generally applied point-system or multiple-scale methods, focusing on culinary businesses or individual MSME cases, leaving the two-point method's application to small garment enterprises in Bogor Regency unexamined. This method is considered more applicable to small enterprises as it does not require extensive position-related data.

Based on these conditions, this study aims to analyze job positions within small garment enterprises in Bogor Regency; identify the implementation of financial compensation based on the pay-for-person, pay-for-position, and pay-for-performance approaches and compare existing job titles with those used in similar industries; and develop a Wage Structure and Scale (SSU) using the two-point method in accordance with Permenaker Nomor 1 Tahun 2017.

B. LITERATURE STUDY

Micro, Small, and Medium Enterprises

MSMEs in Indonesia can be classified using different criteria. Peraturan Pemerintah Nomor 7 Tahun 2021 classifies enterprises based on capital and annual turnover, while (BPS, 2025b) uses the number of employees. The comparison of these criteria is presented in Table 1.

Table 1.
Classification of MSMEs Based on Selected Criteria

Criteria	Micro enterprise	Small enterprise	Medium enterprise
Capital	<IDR 1 billion	IDR 1–5 billion	IDR 5–10 billion
Annual turnover	< IDR 2 billion	IDR 2–15 billion	IDR 15–50 billion
Employees	<5	5–19	20–99

Source: PP No. 7 Tahun 2021; BPS (2025)

This study uses the employee-based criterion, as capital and turnover are primarily relevant to business financing, whereas employee size is more directly related to organizational structure, and the preparation of a Wage Structure and Scale requires sufficient position variation to establish a job hierarchy.

Apparel Industry

According to the Klasifikasi Baku Lapangan Usaha Indonesia (KBLI), the apparel industry includes several groups based on materials and production techniques, including textile, leather, knitted, and embroidered apparel (BPS, 2025a). These classifications indicate variation in work processes and skill requirements, though the industry is generally labor-intensive, contributing substantially to employment absorption while also increasing exposure to cost pressures (Scale Ocean, 2026).

Compensation Management

Compensation refers to the financial and non-financial returns provided to employees in exchange for their contribution to an organization (Martocchio, 2017). Financial compensation consists of direct compensation, such as wages, salaries, bonuses, and incentives, and indirect compensation, such as allowances and employee benefits. The 3P approach further determines compensation through pay

for position, pay for person, and pay for performance, reflecting job value, individual qualifications, and individual performance, respectively (Sharma & Sharma, 2024). However, small garment enterprises in Bogor Regency have not adequately considered objective factors such as education and job responsibilities in determining wages (Eriza & Kartika, 2024).

Job Analysis and Job Evaluation

Job analysis is the systematic process of collecting information about a job, including what the worker does, why the worker does it, how the worker does it, and qualification (Dessler, 2020), providing a basis for job evaluation, which determines the relative value of jobs (Armstrong, 2010). While analytical methods provide greater precision, they require detailed job information and non-analytical methods are simpler but less precise (Armstrong, 2010). This trade-off is relevant to small enterprises, where formal job documentation is often limited (Nikmah & Efendi, 2017).

Salary Survey

A salary survey collects and compares external compensation data to establish competitive pay references (Berger & Berger, 2008). Its approaches include job title matching, market pricing, and job evaluation. Although job title matching is simple, it may be biased because similar titles do not necessarily represent equivalent job content. Therefore, external comparisons should consider job content and responsibilities, particularly where job titles are not standardized.

Wage Structure and Scale

Permenaker Nomor 1 Tahun 2017 provides three methods for preparing a Wage Structure and Scale (SSU): simple ranking, two-point, and factor-point methods. Simple ranking requires limited data but is more subjective, whereas factor-point evaluation is more objective but requires detailed job information. The two-point method offers a practical middle ground by relating job levels to wage levels without detailed factor assessment. It is therefore suitable for small enterprises with limited documentation and provides a more systematic basis for wage determination. Its application also addresses a gap in previous studies, which have predominantly used factor-point or multiple-scale methods in culinary or individual MSME cases.

C. RESEARCH METHOD

This study employed a descriptive quantitative approach to analyze wage practices and develop a Wage Structure and Scale (SSU) for small garment enterprises in Bogor Regency. A descriptive quantitative approach was selected because the study aimed to describe compensation practices, job positions, and wage levels without testing causal or relational hypotheses (Sugiyono, 2023).

The population comprised 35 small garment enterprises in Bogor Regency. The sample was selected using non-probability sampling with a purposive sampling technique based on three criteria: a small garment enterprise located in Bogor Regency, employing 5–19 workers, and willingness to provide compensation

information (Sugiyono, 2023). Ten enterprises met these criteria, comprising 113 workers in total. Of these, 38 were sewing workers, which were treated as the core-job subjects because sewing is directly involved in the main production process and is commonly present in garment enterprises (Kemendikdasmen, 2023). The number of sewing workers exceeded the minimum requirement of 30 research subjects recommended by Gay & Diehl (1992). Purposive sampling was used because the eligible enterprises were limited and dispersed, while compensation data required direct access to business owners.

Primary data were collected through in-depth interviews and a salary survey questionnaire administered to business owners. Eligible enterprises, all of which are under the mentoring of Dinas Koperasi dan UKM Kabupaten Bogor and Dinas Perdagangan dan Perindustrian Kabupaten Bogor, were identified and contacted with the assistance of these agencies. Participation was voluntary, the purpose of the study was explained to each business owner before data collection, and enterprise identities are reported anonymously as KB1–KB10. Secondary data were obtained from government institutions, MSME platforms, and external job portals, including Karya Kreatif Indonesia (KKI), PaDi UMKM, SMEsta, SMESCO, Dinas Koperasi dan UKM Kabupaten Bogor, Dinas Perdagangan dan Perindustrian Kabupaten Bogor, Badan Pusat Statistik, Jobstreet, and Glints.

Data analysis was conducted in three stages using Microsoft Excel 2024. First, descriptive analysis was used to identify critical positions based on job-title frequency, with a position considered a benchmark job when it appeared in at least two enterprises. Salary survey data were also used to identify the implementation of financial compensation based on pay for person, pay for position, and pay for performance, and to compare internal and external wage levels using compa-ratio analysis. Second, job evaluation was conducted using the classification method to group positions into job classes and grades based on similarities in tasks, responsibilities, skills, and qualifications, using a job analysis matrix (Berger & Berger, 2008; Dessler, 2020). Third, the SSU was developed using salary mapping and the two-point method in accordance with Permenaker Nomor 1 Tahun 2017. Salary mapping assessed the relationship between grades using mid-to-mid and spread calculations. The structure was considered proportionate when the mid-to-mid value was lower than the spread within each job class (Duncan, 2019). The two-point method then connected the lowest and highest job grades through the linear equation $Y = a + bX$ to determine the minimum, midpoint, and maximum wages for each grade.

The application of the two-point method to small garment enterprises in Bogor Regency has not been identified in previous studies, which have predominantly applied factor-point or multiple-scale methods in culinary or individual MSME cases. This gap provides the basis for applying the two-point method in this study.

D. RESULTS AND DISCUSSION

Enterprise Characteristics and Job Evaluation

This study involved 10 small enterprises in the apparel industry subsector in

Bogor Regency. The characteristics of the enterprises, including product type, establishment year, number of job titles, number of employees, annual turnover, assets, and the proportion of operational payroll costs to turnover, are presented in Table 2.

Table 2.
Characteristics of the Small Enterprises

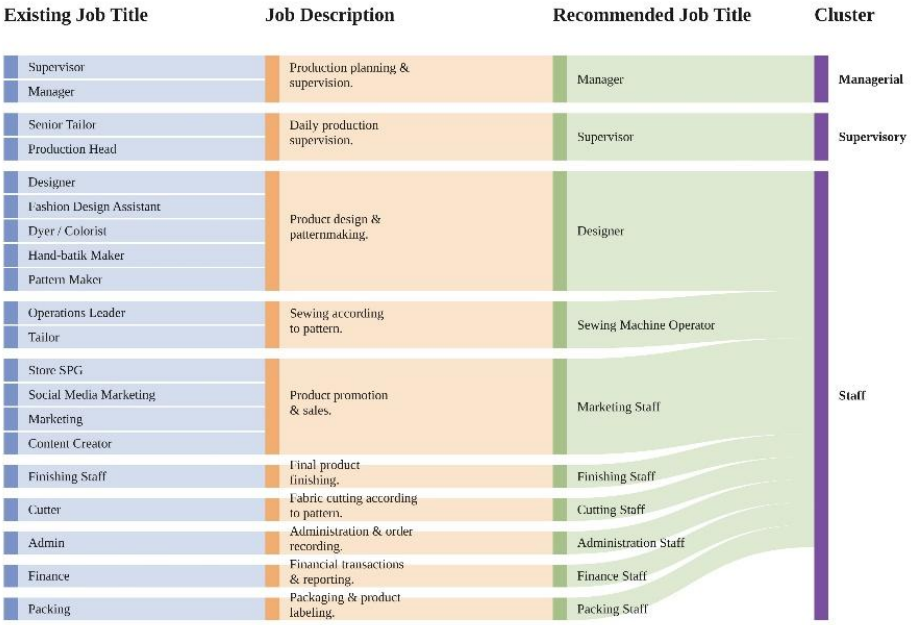
Code	Address	Products	Year establish	Number of job title (type)	Number of employees (persons)	Annual Turnover (million IDR)	Assets (million IDR)	Payroll operating cost (%)
KB1	Cihideung Udik, Ciampea	Outdoor and urban fashion	2018	8	13	6.000	1.000	7
KB2	Karang Tengah, Babakan Madang	Muslim clothing, hijabs, and peci	2018	7	8	960	500	34
KB3	Ciangsana, Gunung Putri	Women's clothing (modest wear)	2001	7	9	2.160	600	16
KB4	Parakan Jaya, Kemang	Printed and hand-drawn batik	2022	5	8	720	60	35
KB5	Pasir Buncir, Caringin	Raincoats and garment manufacturing	2013	9	18	1.800	200	33
KB6	Cinagara, Caringin	Garment manufacturing	2015	6	10	960	60	31
KB7	Tajurhalang, Tajur Halang	Woven-based apparel	2017	6	8	960	450	30
KB8	Susukan, Bojonggede	Garment manufacturing	2018	6	19	1.800	150	35
KB9	Karanggan, Gunung Putri	Garment manufacturing	2013	5	8	540	20	37
KB10	Cikeas Udik, Gunung Putri	Garment manufacturing	2013	6	12	960	150	34

Source: Authors' own research.

The ten enterprises varied in product type, from outdoor and urban fashion to Muslim clothing, modest wear, batik, raincoats, and general apparel, with 5–9 job titles, 8–19 employees, annual turnover from IDR 540 million to IDR 6 billion, and assets from IDR 20 million to IDR 1 billion. This variation indicates that small enterprises within the same subsector do not have uniform organizational structures.

The differences in job titles were subsequently standardized based on in-depth interviews and adjusted with reference to the Indonesian National Work Competency Standards (SKKNI), the National Occupational Classification of the

Ministry of Manpower, and job portal references. The standardization process is presented in Figure 1.



Source: Authors' own research.

Figure 1.
Job Title Standardization Process

Based on Figure 1, several different titles were found to represent similar functions, for example, supervisory roles included Supervisor, Production Head, Senior Sewing Operator, and Operations Leader, while marketing roles included Marketing, SPG, Social Media Marketing, and Content Creator, indicating that job titles in small enterprises are not yet standardized and were therefore aligned by job function rather than name.

This standardization resulted in 10 critical positions across three job groups: managerial, supervisory, and staff, as shown in Table 3.

Table 3.
Critical Positions and Job Classification

Recommended Job Title	Total Positions	Class	Job Group
Manager	10	10	Managerial
Supervisor	5	9	Supervisory
Finance staff	5	8	Staff
Marketing staff	8	7	
Designer	10	6	
Sewing machine operator	38	5	
Finishing staff	16	4	
Cutting staff	7	3	
Administration staff	5	2	
Packing staff	9	1	

Source: Authors' own research.

Sewing Machine Operator had the largest workforce (38 workers), reflecting sewing's central role in the production process, while Supervisor, Finance Staff, and Administration Staff each had five. Manager and Supervisor were placed in Classes 10 and 9 respectively, with the remaining eight staff positions ranging from Class 8 (Finance Staff) to Class 1 (Packing Staff).

These 10 positions were evaluated using the classification method across four job analysis dimensions: what, why, and how the work is done, and its qualifications, summarized in Table 4.

Table 4.
Job Analysis Matrix

Position	Minimum Education	Minimum Experience	Key Hard Skills	Key Soft Skills
Manager	Senior high school	>2 years in the apparel/garment manufacturing sector	Production planning, operational supervision	Leadership, communication
Supervisor	Senior high school	≥2 years in garment/apparel production	Production supervision, quality control (QC)	Leadership, communication
Finance Staff	Vocational high school (Accounting)	>1 year in finance/accounting	Bookkeeping, financial reporting	Attention to detail, integrity
Marketing Staff	Senior/vocational high school or associate degree, any major	>6 months in marketing/social media	Social media management, promotional content creation	Communication, creativity
Designer	Vocational high school or equivalent; associate/bachelor's degree in Fashion Design or Textile Craft preferred	≥1 year in apparel design	Design sketching, pattern drawing	Attention to detail, creativity
Sewing Machine Operator	Minimum elementary school	No work experience required; 1-3 years in sewing preferred	Sewing techniques, sewing machine operation	Attention to detail, discipline
Finishing Staff	Minimum elementary school	No experience required; experience in finishing/QC preferred	Product quality control, ironing	Attention to detail, discipline
Cutting Staff	Minimum elementary school	No experience required; experience in cutting/garment production preferred	Fabric cutting, material measurement	Attention to detail, discipline

Position	Minimum Education	Minimum Experience	Key Hard Skills	Key Soft Skills
Administration Staff	Vocational high school (Office Administration)	>6 months in administration	Office administration, document management	Attentiveness, communicativeness
Packing Staff	Minimum elementary school	No work experience required	Product packaging techniques, product quality inspection	Attentiveness, discipline

Source: Authors' own research.

Based on Table 4, Manager required the highest qualifications and experience, followed by Supervisor. Staff-level requirements varied by function, bookkeeping for Finance Staff, social media management for Marketing Staff, design skills for Designer, while production roles (Sewing Machine Operator, Finishing Staff, Cutting Staff) required lower education and experience but greater technical skill, attention to detail, and discipline, providing the basis for job classification.

Financial Compensation 3P

Basic salary was provided by all enterprises (100%), followed by THR (70%), while meal allowance and bonuses (30% each), overtime pay (20%), and incentives (10%) were rarely provided (Table 5).

Table 5.
Recapitulation of 3P Compensation Components

Component	Number of small enterprises	Percentage of small enterprises
Base salary (pay for person)	10	100%
THR (pay for person)	7	70%
Meal allowance (pay for person)	3	30%
Overtime pay (pay for position)	2	20%
Bonus (pay for performance)	3	30%
Incentive (pay for performance)	1	10%

Source: Authors' own research.

Basic salaries ranged from IDR 1,250,000 to IDR 5,200,000 per month. KB3 offered the highest salary for five of ten job titles, supported by its longer operating history and export market access, while KB6 recorded the lowest salaries for four positions. KB1 had the lowest salary-to-revenue ratio (7%) despite the highest revenue, while KB9 recorded the highest ratio (37%) with the lowest revenue and fewest employees. Additional compensation components by position are detailed in Table 6.

Table 6.
Average Additional Compensation Components by Positions

Positions	THR (IDR)	Meal allowance (IDR/day)	Overtime pay (IDR/hour)	Annual bonus (IDR)	Incentive (IDR)
Manager	1.700.000	10.000	40.000	700.000	1.000.000
Supervisor	1.100.000	10.000	30.000	1.400.000	
Finance Staff	1.800.000	10.000	20.000	900.000	
Marketing Staff	1.700.000	10.000	20.000	900.000	
Designer	1.600.000	10.000	20.000	900.000	
Sewing Machine Operator	800.000	10.000		300.000	
Finishing Staff	1.000.000	10.000	15.000	700.000	
Cutting Staff	300.000	10.000	10.000	300.000	
Administration Staff	1.000.000	10.000	10.000	700.000	
Packing Staff	600.000	10.000	10.000	900.000	

Source: Authors' own research.

Based on Table 6, Manager received the highest average THR and overtime pay, reflecting greater involvement in production supervision, while incentives were only provided by KB3 and bonuses only by KB1, KB3, and KB10. Health insurance was not implemented by any enterprise, indicating this remains a regulatory compliance gap across all businesses studied.

Compensation Comparison With Wage Regulations and External Job Titles

The comparison of median salaries for each job title against external wage regulations is presented in Table 7.

Table 7.
Comparison of Median Salaries With Wage Regulations

Positions	Median salary (IDR)	Difference from UMK	Difference from UMP
Manager	4.750.000	-2,61%	116,77%
Supervisor	4.000.000	-17,99%	82,55%
Finance Staff	3.500.000	-28,24%	59,73%
Marketing Staff	3.000.000	-38,49%	36,91%
Designer	2.800.000	-42,59%	27,78%
Sewing Machine Operator	2.775.000	-43,10%	26,64%
Finishing Staff	2.200.000	-54,89%	0,40%
Cutting Staff	1.650.000	-66,17%	-24,70%
Administration Staff	1.600.000	-67,19%	-26,98%
Packing Staff	1.450.000	-70,27%	-33,83%

Source: Authors' own research.

Based on Table 7, all median salaries exceeded 50% of the West Java Consumption Level (IDR 862,184) and 25% above the Poverty Line (IDR 719,374), indicating that employees' basic needs were met. However, all median salaries remained below the Bogor Regency Minimum Wage (UMK) of IDR 4,877,211, with gaps of 2.61–70.27%, while seven of ten positions exceeded the West Java Provincial Minimum Wage (UMP) of IDR 2,191,232, except for Cutting Staff, Administration Staff, and Packing Staff. This wage gap relative to minimum wage regulations is consistent with previous findings among small and medium

enterprises in the trade sector, which showed that many SMEs had not yet established a compensation system in accordance with the UMP and UMK (Kartika et al., 2022). This gap should not be read as non-compliance, because PP No. 36 Tahun 2021 exempts micro and small enterprises from the minimum wage provisions and instead requires wages to be set by agreement at no less than 50% of the average provincial consumption level and at least 25% above the provincial poverty line, the UMK and UMP are therefore used here only as external benchmarks of wage adequacy.

The comparison using percentile values across businesses (P25, P50, P75), which identifies each business's dominant wage strategy, is presented in Table 8.

Table 8.
Salary Percentile Values Across Work Units by Job Title (IDR)

Positions	P25 (Lag)	P50 (Match)	P75 (lead)
Manager	4.275.000	4.750.000	5.000.000
Supervisor	4.000.000	4.000.000	4.500.000
Finance Staff	3.500.000	3.500.000	3.650.000
Marketing Staff	3.000.000	3.000.000	3.200.000
Designer	2.775.000	2.850.000	2.925.000
Sewing Machine Operator	2.150.000	2.500.000	2.800.000
Finishing Staff	1.962.500	2.125.000	2.287.500
Cutting Staff	1.650.000	1.700.000	1.750.000
Administration Staff	1.450.000	1.600.000	1.700.000
Packing Staff	1.300.000	1.400.000	1.450.000

Source: Authors' own research.

KB9 most frequently applied a lag-the-market strategy, reflecting its limited revenue and assets; KB7 tended toward match-the-market, supported by exhibition-driven market exposure; and KB3 consistently led the market, supported by its longer history and stronger reputation. Against external job portals (Jobstreet and Glints), most positions remained below market, with the largest gap in Marketing Staff (56.7%) and the smallest in Manager (5.26%), while Sewing Machine Operator's median slightly exceeded the portal median, indicating that wage competitiveness varies across job titles and most positions still require adjustment.

Designing a Wage Structure and Scale Using the Two-Point Method

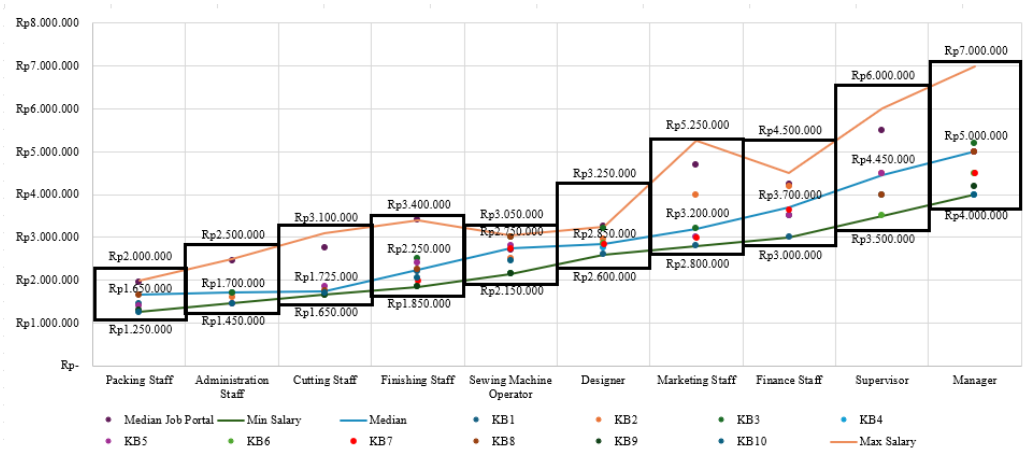
The actual (pre-adjustment) wage structure is presented in Table 9.

Table 9.
Salary Mapping Before Adjustment

Class	Positions	Min. Salary (IDR)	Med. Salary (IDR)	Max. Salary (IDR)	Spread
10	Manager	4.000.000	5.000.000	7.000.000	50,00%
9	Supervisor	3.500.000	4.450.000	6.000.000	54,29%
8	Finance Staff	3.000.000	3.700.000	4.500.000	46,67%
7	Marketing Staff	2.800.000	3.200.000	5.250.000	28,57%
6	Designer	2.600.000	2.850.000	3.250.000	19,23%
5	Sewing Machine Operator	2.150.000	2.750.000	3.050.000	55,81%
4	Finishing Staff	1.850.000	2.250.000	3.400.000	43,24%
3	Cutting Staff	1.650.000	1.725.000	3.100.000	9,09%
2	Administration Staff	1.450.000	1.700.000	2.500.000	34,48%
1	Packing Staff	1.250.000	1.650.000	2.000.000	64,00%

Source: Authors' own research.

Based on Table 9, the spread value did not increase consistently with job class level. This condition indicates an imbalance in wage range across classes, requiring a more proportional wage structure and scale. The visualization of salary mapping before adjustment is presented in Figure 2.



Source: Authors' own research.

Figure 2.
Visualization of Salary Mapping Before Adjustment

Based on Figure 2, the current wage structure does not fully comply with the provisions of Permenaker No. 1 Tahun 2017, indicating that the existing wage structure has not been optimally arranged and requires adjustment to produce a more proportional and regulation-compliant compensation system.

The recommended SSU was developed using the two-point method referring to Permenaker No. 1 Tahun 2017, setting reference points at the highest class (Manager, using median and maximum salary) and the lowest class (Packing Staff, using minimum and median salary), with the median salary of both classes designated as the midpoint. The unknown minimum salary of Manager and maximum salary of Packing Staff were calculated using the formula (2 × mid) −

reference point:

Minimum salary of Manager = (2 × IDR 5,000,000) − IDR 7,000,000 = IDR 3,000,000

Maximum salary of Packing Staff = (2 × IDR 1,650,000) − IDR 1,250,000 = IDR 2,050,000

These reference points were connected through the linear equation Y = a + b(X), applied separately to the minimum, midpoint, and maximum lines:

Midpoint line: Y = IDR 1,277,778 + IDR 372,222(X)

Minimum line: Y = IDR 1,055,556 + IDR 194,444(X)

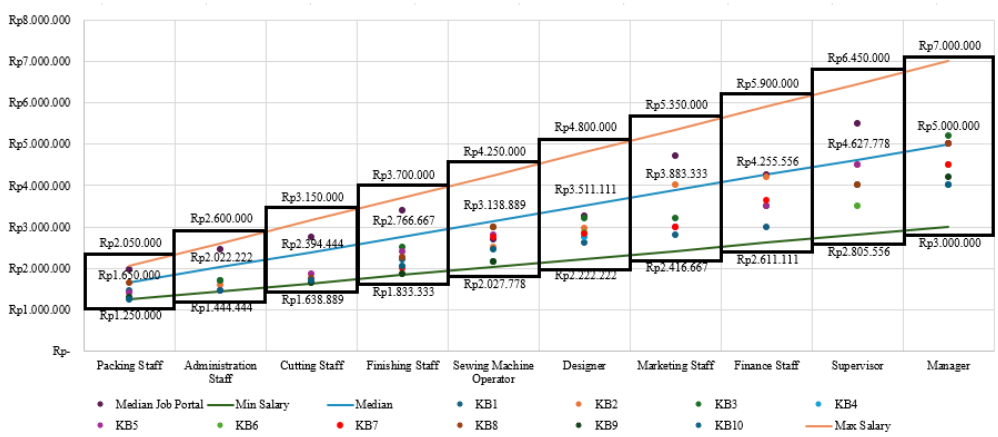
Maximum line: Y = IDR 1,500,000 + IDR 550,000(X)

These three equations were used to calculate the minimum, midpoint, and maximum salaries for classes 2 to 9, resulting in the wage structure and scale for all 10 job classes, as presented in Table 10 and Figure 3.

Table 10.
Recommended Wage Structure and Scale

Class	Positions	Min. Salary (IDR)	Med. Salary (IDR)	Max. Salary (IDR)	Spread
10	Manager	3.000.000	5.000.000	Rp7.000.000	133%
9	Supervisor	2.805.556	4.627.778	Rp6.450.000	130%
8	Finance Staff	2.611.111	4.255.556	Rp5.900.000	126%
7	Marketing Staff	2.416.667	3.883.333	Rp5.350.000	121%
6	Designer	2.222.222	3.511.111	Rp4.800.000	116%
5	Sewing Machine Operator	2.027.778	3.138.889	Rp4.250.000	110%
4	Finishing Staff	1.833.333	2.766.667	Rp3.700.000	102%
3	Cutting Staff	1.638.889	2.394.444	Rp3.150.000	92%
2	Administration Staff	1.444.444	2.022.222	Rp2.600.000	80%
1	Packing Staff	1.250.000	1.650.000	Rp2.050.000	64%

Source: Authors' own research.



Source: Authors' own research.

Figure 3.
Visualization of Recommended Wage Structure and Scale

The recommended SSU shows a spread that increases systematically from

64% (Class 1) to 133% (Class 10), a more proportional structure than the pre-adjustment condition, with all mid-to-mid values remaining below the spread at every class. All recommended wages exceed 50% of the West Java Consumption Level and 25% above the Poverty Line, satisfying PP No. 36 Tahun 2021, and all actual salaries fall within the in-paid category—allowing small businesses in Bogor Regency to adopt this SSU as a reference for setting new-employee salaries and future wage adjustments.

E. CONCLUSIONS

This study identified 10 critical positions in small ready-to-wear apparel businesses in Bogor Regency, with Sewing Machine Operator as the core job given its central production role and largest workforce (38 workers). Implementation of 3P compensation varied across businesses—basic salary was universal (100%), followed by THR (70%), meal allowance and bonuses (30% each), overtime pay (20%), and incentives (10%)—with KB1 and KB3 offering the most complete components and KB4 and KB7 the least. Wage strategies also varied, from KB9's lag-the-market approach to KB3's lead-the-market positioning, with most positions remaining below the external market except Sewing Machine Operator. The two-point method produced a wage structure and scale with a spread increasing proportionally from 64% (staff) to 133% (managerial), offering a practical, regulation-compliant reference for similar small businesses under Permenaker No. 1 Tahun 2017. Future research should expand geographic and creative-industry subsector coverage and examine the recommended structure's effect on employee retention and productivity.

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CONFLICT OF INTEREST

The authors declare that there is no conflict of interest regarding the publication of this article.

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