

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

May 23, 2018

**REVENUE MEMORANDUM CIRCULAR NO. 44-2018**

**SUBJECT :** Publishing the Daily Minimum Wage Rates in Region IV-A  
Pursuant to Wage Order No. RB IVA - 18

**TO :** All Internal Revenue Officials, Employees and Others Concerned

For the information and guidelines of all internal revenue officers, employees and others concerned, we are publishing Wage Order No. RB IVA – No. 18 which was issued on February 28, 2018 and published at Philippine Star on April 13, 2018:

FM-NWPC-GEN-03  
Revision:  
01 June 2016



**WAGE ORDER NO. IVA-18**

**SETTING THE NEW MINIMUM WAGE  
FOR PRIVATE ESTABLISHMENTS IN REGION IV-A**

**WHEREAS**, the Regional Tripartite Wages and Productivity Board – IVA (RTWPB-IVA) is mandated under R.A. 6727 "The Wage Rationalization Act" to set applicable minimum wage of workers in private establishments in the Region following a standard minimum wage fixing process and set of criteria;

**WHEREAS**, Wage Order No. IVA-17 dated July 01, 2016 has reached its anniversary date which paved the way for the filing of petitions for minimum wage adjustments by the labor sector before the Board;

**WHEREAS**, a Notice of Public Consultation and Public Hearing was published in a newspaper of general circulation on September 28, 2017;

**WHEREAS**, after due notice to all concerned sectors, the Board conducted a series of provincial consultations on October 17, 2017 in Rizal; October 24, 2017 in Quezon; November 08, 2017 in Batangas; November 15, 2017 in Cavite; November 21, 2017 in Laguna and a regionwide public hearing on December 04, 2017 in Laguna, to inform the public about the petitions filed and to determine the propriety of issuing a new wage order;

**WHEREAS**, the Board deemed it necessary to simplify the present wage matrix structure by means of accelerating the grant of the remaining increases in the 7-Year Area Reclassification Increase in W.O No. IVA-17;

**WHEREAS**, in setting the new minimum wage in the region, the Board considered the simplification of its wage matrix, the petitions, position papers and public opinion as a result of the consultation and hearing together with the need to determine the amount needed to restore the purchasing power of the peso;

**NOW, THEREFORE**, by virtue of the power and authority vested under Republic Act No. 6727, known as the Wage Rationalization Act, the Regional Tripartite Wages and Productivity Board of Region IV-A hereby issues this Wage Order.

*DR. J. M. D. Taytay*

**SECTION 1. WAGE INCREASE.** Upon effectivity, the new wage increases per day will range from a high of Twenty-one Pesos and Fifty Centavos (Php21.50) to a low of Fourteen Pesos (Php14.00).

Those in the Extended Metropolitan Area namely Bacoor and Imus in the Province of Cavite; Binan City, Laguna Technopark and San Pedro City in the province of Laguna; and Cainta and Taytay in the province of Rizal shall have Twenty-one Pesos and Fifty Centavos (Php21.50) wage increase.

The rest of the areas situated in the Growth Corridor Area, Emerging Growth Area and Resource-Based Area shall receive an increase depending on the amount needed to restore the loss purchasing power of the peso in their present minimum wage which ranges from Fourteen Pesos up to Sixteen Pesos and Fifty Centavos (Php14.00-Php16.50).

*J. M. D. Taytay*

There shall be one wage rate for Agriculture per covered area classification which shall be given in three (3) tranches as appearing in the wage matrix together with the basic wage adjustment in this Wage Order.

There shall be an acceleration of the implementation of the remaining tranches (3<sup>rd</sup> tranche up to 7<sup>th</sup> tranche) in reference to Wage Order RBIV-A-17 which shall be given in three (3) tranches, with their new corresponding schedules, ending in December 01, 2020, as appearing in the wage matrix together with the basic wage adjustment in this Wage Order.

There shall be an increase in selected areas ranging from Fifty Centavos (P0.50) to Five Pesos (P5.00) to further simplify the minimum wage rates per sector and area classification.

*J. M. D. Taytay*

The lowest minimum wage rate or the floor wage in Region IVA-CALABARZON Region shall be Three Hundred and Three Pesos (Php303.00).

**SECTION 2. NEW DAILY MINIMUM WAGE RATES.** Upon effectivity, the new daily minimum wage rates of covered workers in the private sector in Region IVA-CALABARZON shall be as follows:

*J. M. D. Taytay*

Summary:

COVERED AREAS	ADJUSTMENT	NEW MINIMUM WAGE RATE
Areas receiving Php378.50 minimum wage per W.O. No. IVA-17	Php21.50	Php400.00
Areas receiving MW rates between Php356.50 and Php302.50 per W.O. No. IVA-17	Php14.00 to Php16.50	Php317.00 to Php373.00
Areas receiving Php283.00 floor wage per W.O. No. IVA-17	Php20.00	Php303.00

*J. M. D. Taytay*

Herein below is the detailed wage matrix showcasing the wage increase per area:

*...and so on*

Covered Areas	Non-Agriculture																				
	Wage Order No. IVA-17						Wage Order No. IVA-18														
	Minimum Wage	Area Reclassification Increase (2nd Tranche WO No. IVA-17)	Existing Minimum Wage	Basic Wage Adjustment	Adjusted Minimum Wage	Simplification Increase	New Minimum Wage	Area Reclassification Increase (1st Tranche-3rd Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (2nd Tranche-1st Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (1st Tranche-2nd Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (2nd Tranche-2nd Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (3rd Tranche) Tranche Acceleration WO No. IVA-17	New Minimum Wage				
as of Jan. 1, 2017	01-Jul-17	upon effectivity of WO No. IVA-18			01-Jul-18	01-Dec-18			01-Dec-18	01-Dec-19			01-Dec-20								
<b>First Class Municipalities</b>																					
<b>Province of Cavite</b>																					
Carmona, General Trias, Rosario	356.50		356.50	16.50	373.00		373.00		373.00		373.00		373.00		373.00						
Kawit, Silang, Tanza, Gen. Mariano Alvarez	351.50		351.50	16.50	368.00	5.00	373.00		373.00		373.00		373.00		373.00						
Indang, Naic	331.50	10.00	341.50	16.50	358.00	5.00	363.00	10.00	373.00		373.00		373.00		373.00						
Alfonso	322.50	10.00	332.50	16.50	349.00	5.00	354.00	10.00	364.00	9.00	373.00		373.00		373.00						
<b>Province of Laguna</b>																					
Los Baños, Sta. Cruz	356.50		356.50	16.50	373.00		373.00		373.00		373.00		373.00		373.00						
<b>Province of Batangas</b>																					
Bauan, San Pascual, Santo Tomas	351.50		351.50	16.50	368.00	5.00	373.00		373.00		373.00		373.00		373.00						
Balayan, Calaca, Lemery, Mabitac, Nasugbu, Rosario, San Jose	342.50	9.00	341.50	16.50	358.00	5.00	363.00	10.00	373.00		373.00		373.00		373.00						
San Juan	331.50	10.00	341.50	16.50	358.00	5.00	363.00	10.00	373.00		373.00		373.00		373.00						
<b>Province of Rizal</b>																					
Rodriguez (Mortala), Tanay	351.50		351.50	16.50	368.00	5.00	373.00		373.00		373.00		373.00		373.00						
Angono, Binangonan, San Mateo	342.50	9.00	341.50	16.50	358.00	5.00	363.00	10.00	373.00		373.00		373.00		373.00						
Pililla	331.50	10.00	341.50	16.50	358.00	5.00	363.00	10.00	373.00		373.00		373.00		373.00						
<b>Province of Quezon</b>																					
Candelaria, Sariaya	342.50	9.00	351.50	16.50	368.00	5.00	373.00		373.00		373.00		373.00		373.00						
Tiaong	331.50	10.00	341.50	16.50	358.00	5.00	363.00	10.00	373.00		373.00		373.00		373.00						
Atimonan, Calauag, Catanauan, General Nakar, Gumaca, Infanta, Lopez, Mauban, Mulaanay, Pagbilao, Real, Tagkawayan	296.00	13.00	309.00	16.50	325.50	5.00	330.50		330.50		345.00	14.00	359.00	14.00	373.00						

*100% b  
as of Jan. 1, 2017*

*Non-Agriculture*

Covered Areas	Wage Order No. IVA-17						Wage Order No. IVA-18															
	Minimum Wage	Area Reclassification Increase (2nd Tranche WO No. IVA-17)	Existing Minimum Wage	Basic Wage Adjustment	Adjusted Minimum Wage	Simplification Increase	New Minimum Wage	Area Reclassification Increase (1st Tranche-1st Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (2nd Tranche-1st Batch) Tranche Acceleration WO No. IVA-17	Area Reclassification Increase (1st Tranche-2nd Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (2nd Tranche-2nd Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (3rd Tranche) Tranche Acceleration WO No. IVA-17	New Minimum Wage						
as of Jan. 1, 2017	01-Jul-17	upon effectivity of WO No. IVA-18				01-Jul-18	01-Dec-18				01-Dec-19	01-Dec-20										
<b>EMERGING GROWTH AREA</b>																						
<i>Second &amp; Third Class Municipalities</i>																						
<b>Province of Cavite</b>																						
Maragondon, Noveleta	317.50		317.50	15.50	333.00		333.00		333.00			333.00		333.00								
<b>Province of Laguna</b>																						
Bay, Calauan, Nagcarlan, Siliolan	318.50	10.00	328.50	15.50	344.00	3.00	347.00		347.00			347.00		347.00								
Alaminos, Cavinti, Kalayaan, Lumban, Pagsanjan, Pila	317.50		317.50	15.50	333.00		333.00		333.00			333.00		333.00								
<b>Province of Batangas</b>																						
Calatagan	328.50		328.50	15.50	344.00	3.00	347.00		347.00			347.00		347.00								
Ibaan, Malvar, Padre Garcia	318.50	10.00	323.50	15.50	339.00		339.00		339.00			339.00		339.00								
Taysan	323.50		323.50	15.50	339.00		339.00		339.00			339.00		339.00								
Laurel, Lian, Lobo, Taal, Talsay, Tuy	317.50		317.50	15.50	333.00		333.00		333.00			333.00		333.00								
<b>Province of Rizal</b>																						
Morong	318.50	10.00	328.50	15.50	344.00	3.00	347.00		347.00			347.00		347.00								
Teresa	323.50		323.50	15.50	339.00		339.00		339.00			339.00		339.00								
Cardona	317.50		317.50	15.50	333.00		333.00		333.00			333.00		333.00								
<b>Province of Quezon</b>																						
Lucban, San Francisco (Aurora)	293.00	10.00	303.00	14.50	317.50		317.50	10.00	327.50	10.00		337.50	9.50	347.00								
Guinayangan, Polilio, San Narciso	293.00	10.00	303.00	14.50	317.50		317.50	10.00	327.50	8.50		336.00		336.00								

Covered Areas		Non-Agriculture																							
		Wage Order No. IVA-17				Wage Order No. IVA-18																			
Minimum Wage	Area Reclassification Increase (2nd Tranche WO No. IVA-17)	Existing Minimum Wage	Basic Wage Adjustment	Adjusted Minimum Wage	Simplification Increase	New Minimum Wage	Area Reclassification Increase (1st Tranche-1st Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (1st Tranche-1st Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (2nd Tranche-2nd Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (3rd Tranche) Tranche Acceleration WO No. IVA-17	New Minimum Wage											
as effec. 1, 2017	01-Jul-17			upon effectivity of WO No. IVA-18			01-Jul-18		01-Dec-18		01-Dec-19		01-Dec-20												
<b>RESOURCE BASED AREA</b>																									
<i>Fourth, Fifth &amp; Sixth Class Municipalities</i>																									
<i>Province of Cavite</i>																									
Ternate	311.50		311.50	14.50	326.00	1.00	327.00		327.00		327.00		327.00												
Amadeo, Gen. Emilio Aguinaldo, Magallanes, Mendez	302.50		302.50	14.50	317.00		317.00		317.00		317.00		317.00												
<i>Province of Laguna</i>																									
Paete, Pakil	311.50		311.50	14.50	326.00	1.00	327.00		327.00		327.00		327.00												
Famy, Uliw, Luisiana, Mabitac, Magdalena, Majayjay, Panjil, Rizal, Santa Maria, Victoria	302.50		302.50	14.50	317.00		317.00		317.00		317.00		317.00												
<i>Province of Batangas</i>																									
Agoncillo, Alitagtag, Balete, Cuenca, Mataas na Kahoy, San Luis, San Nicolas, Santa Teresita, Tingloy	302.50		302.50	14.50	317.00		317.00		317.00		317.00		317.00												
<i>Province of Rizal</i>																									
Batas, Jala-Jala	302.50		302.50	14.50	317.00		317.00		317.00		317.00		317.00												
<i>Province of Quezon</i>																									
Agdangan, Alabat, Buenavista, Burdeos, Dolores, General Luna, Jomalig, Macalelon, Padre Burgos, Panukulan, Pathanungan, Perez, Plaridel, Pitogo, Quezon, Sampaloc, San Andres, San Antonio, Unisan	293.00	10.00	303.00	14.50	317.50		317.50	9.50	327.00		327.00		327.00												

*Approved by [Signature]*

*Attest: [Signature]*

*Asst. Sec. [Signature]*

*05/06/2018*

Covered Areas	Agriculture																										
	Plantation																										
	Wage Order No. IVA-17			Wage Order No. IVA-18																							
	Minimum Wage	Area Reclassification Increase (2nd Tranche WO No. IVA-17)	Existing Minimum Wage	Basic Wage Adjustment	Adjusted Minimum Wage	Simplification Increase	New Minimum Wage	Area Reclassification Increase (1st Tranche-1st Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (2nd Tranche-1st Batch) Tranche Acceleration WO No. IVA-17	Area Reclassification Increase (1st Tranche-2nd Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (2nd Tranche-2nd Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (3rd Tranche) Tranche Acceleration WO No. IVA-17	New Minimum Wage											
as of Jan. 1, 2017	01-Jul-17	upon effectivity of WO No. IVA-18			01-Jul-18			01-Dec-18			01-Dec-19			01-Dec-20													
<b>GROWTH CORRIDOR AREA</b>																											
<i>Extended Metropolitan Area (EMA)</i>																											
Province of Cavite Bacoor, Imus	353.50	353.50	16.50	370.00	2.00	372.00	372.00	372.00	372.00	372.00	372.00	372.00	372.00	372.00	372.00												
Province of Laguna Biliran City, Laguna Techno Park, San Pedro City																											
Province of Rizal Calinta, Taytay																											
<i>Component Cities</i>																											
Province of Cavite Cavite City, City of Dasmarinas, Tagaytay City, Trece Martires City	331.50	331.50	15.50	347.00	347.00	347.00	347.00	347.00	347.00	347.00	347.00	347.00	347.00	347.00	347.00												
Province of Laguna Cabuyao City, Calamba City, San Pablo City, Santa Rosa City																											
Province of Batangas Batangas City, LIMA Technology Center, Lipa City, City of Tanauan																											
Province of Rizal City of Antipolo																											
Province of Quezon Lucena City																											
City of Tayabas	296.00	13.00	309.00	15.50	324.50	324.50	324.50	324.50	324.50	324.50	324.50	324.50	324.50	324.50	324.50												

Covered Areas	Plantation																					
	Wage Order No. IVA-17			Wage Order No. IVA-18																		
Minimum Wage	Area Reclassification Increase (2nd Tranche WD No. IVA-17)	Existing Minimum Wage	Basic Wage Adjustment	Adjusted Minimum Wage	Simplification Increase	New Minimum Wage	Area Reclassification Increase (1st Tranche-1st Batch) Tranche Acceleration WD No. IVA-17	New Minimum Wage	Area Reclassification Increase (2nd Tranche-2nd Batch) Tranche Acceleration WD No. IVA-17	New Minimum Wage	Area Reclassification Increase (3rd Tranche) Tranche Acceleration WD No. IVA-17	New Minimum Wage										
as of Jan. 1, 2017	01-Jul-17		upon effectivity of WD No. IVA-18			01-Jul-18	01-Dec-18			01-Dec-19	01-Dec-20											
<b>First Class Municipalities</b>																						
<b>Province of Cavite</b>																						
Carmona, General Trias, Rosario	331.50		331.50	15.50	347.00		347.00			347.00		347.00										
Kawit, Silang, Tanza, Gen. Mariano Alvarez	326.50		326.50	15.50	342.00	5.00	347.00		347.00		347.00	347.00										
Indang, Naic	293.00	10.00	303.00	14.00	317.00	1.00	318.00	10.00	328.00		328.00	328.00										
Alfonso	293.00	10.00	303.00	14.00	317.00	1.00	318.00	10.00	328.00	9.00	337.00	337.00										
<b>Province of Laguna</b>																						
Los Baños, Sta. Cruz	331.50		331.50	15.50	347.00		347.00		347.00		347.00	347.00										
<b>Province of Batangas</b>																						
Bauan, San Pascual, Santo Tomas	326.50		326.50	15.50	342.00	5.00	347.00		347.00		347.00	347.00										
Balayan, Calaca, Lamer, Mabini, Nasugbu, Rosario, San Jose	317.50	9.00	326.50	15.50	342.00	5.00	347.00		347.00		347.00	347.00										
San Juan	293.00	10.00	303.00	15.00	318.00		318.00	10.00	328.00		328.00	328.00										
<b>Province of Rizal</b>																						
Rodriguez (Montalban), Tanay	326.50		326.50	15.50	342.00	5.00	347.00		347.00		347.00	347.00										
Angono, Binangonan, San Mateo	317.50	9.00	326.50	15.50	342.00	5.00	347.00		347.00		347.00	347.00										
Pila	293.00	10.00	303.00	14.00	317.00	1.00	318.00	10.00	328.00		328.00	328.00										
<b>Province of Quezon</b>																						
Candelaria, San Juan	317.50	9.00	326.50	15.50	342.00	5.00	347.00		347.00		347.00	347.00										
Tiaong	293.00	10.00	303.00	15.00	318.00		318.00	10.00	328.00		328.00	328.00										
Atimonan, Calauag, Catanauan, General Nakar, Guimba, Infanta, Lopez, Mauban, Mulanay, Pagbilao, Real, Tagkawayan	296.00	13.00	309.00	15.50	324.50		324.50		324.50	14.50	339.00	14.00										
											353.00	14.00										
											367.00											

Plantation																							
Covered Areas	Wage Order No. IVA-17				Wage Order No. IVA-18																		
	Minimum Wage	Area Reclassification Increase (2nd Tranche WO No. IVA-17)	Existing Minimum Wage	Basic Wage Adjustment	Adjusted Minimum Wage	Simplification Increase	New Minimum Wage	Area Reclassification Increase (1st Tranche-1st Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (2nd Tranche-1st Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (1st Tranche-2nd Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (2nd Tranche-2nd Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (3rd Tranche) Tranche Acceleration WO No. IVA-17	New Minimum Wage						
	as of Jan. 1, 2017	01-Jul-17	upon effectivity of WO No. IVA-18				01-Jul-18	01-Dec-18				01-Dec-19	01-Dec-20										
<b>EMERGING GROWTH AREA</b>																							
<b>Province of Cavite</b>																							
Maragondon	292.00		292.00	11.00	303.00			303.00		303.00			303.00		303.00								
Noveleta	283.00		283.00	20.00	303.00								303.00		303.00								
<b>Province of Laguna</b>																							
Bay, Calauan, Nagcarlan, Sinaloan	293.00	10.00	303.00	14.00	317.00	1.00	318.00		318.00			318.00		318.00		318.00							
Alamitos, Cavinti, Kalayaan, Lumban, Pagsanjan, Pilg	292.00		292.00	11.00	303.00			303.00		303.00			303.00		303.00								
<b>Province of Batangas</b>																							
Calatagan	303.50		303.50	14.50	318.00			318.00		318.00			318.00		318.00								
Ibaan, Malvar, Padre Garcia	293.00	10.00	303.00	15.00	318.00								303.00		303.00								
Taysan	294.00		294.00	9.00	303.00			303.00		303.00			303.00		303.00								
Laurel, Lian, Lobo, Taal, Talisay, Tuy	292.00		292.00	11.00	303.00								303.00		303.00								
<b>Province of Rizal</b>																							
Morong	293.00	10.00	303.00	14.00	317.00	1.00	318.00		318.00			318.00		318.00		318.00							
Teresa	294.00		294.00	9.00	303.00			303.00		303.00			303.00		303.00								
Cardona	292.00		292.00	11.00	303.00								303.00		303.00								
<b>Province of Quezon</b>																							
Lucban, San Francisco (Aurora)	293.00	10.00	303.00	14.50	317.50		317.50		317.50	10.00		327.50	10.00	337.50	9.50	347.00							
Guinayangan, Polilio, San Narciso	293.00	10.00	303.00	14.50	317.50		317.50	10.00	327.50	8.50		336.00		336.00		336.00							

*Agreement* → *Approved* → *Accepted* → *Effective* → *Agreement*

Agriculture														
Covered Areas	Plantation													
	Wage Order No. IVA-17				Wage Order No. IVA-18									
	Minimum Wage	Area Reclassification Increase (2nd Tranche WO No. IVA-17)	Existing Minimum Wage	Basic Wage Adjustment	Adjusted Minimum Wage	Simplification Increase	New Minimum Wage	Area Reclassification Increase (1st Tranche-1st Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (2nd Tranche-1st Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (3rd Tranche-2nd Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Reclassification Increase (3rd Tranche) Tranche Acceleration WO No. IVA-17
as of Jan. 1, 2017	01-Jul-17		upon effectivity of WO No. IVA-18		01-Jul-18		01-Dec-18		01-Dec-19		01-Dec-20			
<b>RESOURCE BASED AREA</b>														
<b>Province of Cavite</b>														
Ternate														
Amadeo, Gen. Emilio Aguinaldo, Magallanes, Mendez														
Province of Laguna														
Paete, Pakil														
Famy, Liliw, Luisiana, Mabitac, Magdalena, Majayjay, Pangil, Rizal, Santa Maria, Victoria														
<b>Province of Batangas</b>														
Agoncillo, Alitagtag, Balete, Cuenca, Mataas na Kahoy, San Luis, San Nicolas, Santa Teresita, Tingloy														
<b>Province of Rizal</b>														
Baras, Jata-Jata														
<b>Province of Quezon</b>														
Agdangan, Alabat, Buenavista, Burdeos, Dolores, General Luna, Jomalig, Macalelon, Padre Burgos, Panukulan, Patnangungan, Perez, Plaridel, Pitogo, Quezon, Sampaloc, San Andres, San Antonio, Unisan	293.00	10.00	303.00	14.50	317.50		317.50	9.50	327.00		327.00		327.00	327.00

Agriculture																																		
Covered Areas	Non-Plantation																																	
	Wage Order No. IVA-17									Wage Order No. IVA-18																								
	Minimum Wage	Area Redesignification Increase (2nd Tranche WO No. IVA-17)	Existing Minimum Wage	Basic Wage Adjustment	Adjusted Minimum Wage	Simplification Increase	New Minimum Wage	Basic Wage Adjustment due to Integration of Agri-Plant and Non-Plant Rates - 1st Tranche	Adjusted Minimum Wage	Area Redesignification Increase (1st Tranche-1st Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Area Redesignification Increase (2nd Tranche-1st Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Basic Wage Adjustment due to Integration of Agri-Plant and Non-Plant Rates - 2nd Tranche	New Minimum Wage	Area Redesignification Increase (2nd Tranche-2nd Batch) Tranche Acceleration WO No. IVA-17	New Minimum Wage	Basic Wage Adjustment due to Integration of Agri-Plant and Non-Plant Rates - 3rd Tranche	New Minimum Wage	Area Redesignification Increase (2nd Tranche) Tranche Acceleration WO No. IVA-17	New Minimum Wage													
as of Jan. 1, 2017	01-Jul-17	upon effectiveness of WO No. IVA-18		01-Jul-18				01-Dec-18				01-Jul-19				01-Dec-19		01-Jul-20		01-Dec-20														
<b>GROWTH CORRIDOR AREA</b>																																		
<b>Extended Metropolitan Area (EMA)</b>																																		
T-1	Province of Cavite Bacoor, Imus	333.50	333.50	16.50	350.00	2.00	352.00	6.00	358.00		358.00			358.00	6.00	364.00		364.00	8.00	372.00		372.00												
	Province of Laguna Biliran City, Laguna Techno Park, San Pedro City																																	
	Province of Rizal Calinta, Taytay																																	
<b>Component Cities</b>																																		
	Province of Cavite Cavite City, City of Dasmarinas, Tagaytay City, Trece Martires City																																	
	Province of Laguna Caluya City, Calamba City, San Pablo City, Santa Rosa City																																	
	Province of Batangas Batangas City, UMA Technology Center, Lipa City, City of Tanauan																																	
	Province of Rizal City of Antipolo																																	
	Province of Quezon Lucena City																																	
	City of Tayabas	296.00	13.00	309.00	15.50	324.50		324.50		324.50		324.50		15.00	339.50		339.50	15.00	354.50		354.50	17.50	372.00											

Covered Areas	Agriculture												Non-Plantation																																				
	Wage Order No. IVA-17						Wage Order No. IVA-18						Wage Order No. IVA-18																																				
Minimum Wage	Area Redistribu-tion Increase (2nd Tranche WO No. IVA-17)	Gazing Minimum Wage	Basic Wage Adjust-ment	Adjusted Minimum Wage	Simplifica-tion Increase	New Minimum Wage	Basic Wage Adjustment due to Integration of Agri-Plant and Non-Plant Rates - 1st Tranche	Adjusted Minimum Wage	Area Reclassifi-ca-tion Increase (1st Tranche-1st Batch) Trendhe Accelerat-on WO No. IVA-17	New Minimum Wage	Area Reclassifi-ca-tion Increase (2nd Tranche-1st Batch) Trendhe Accelerat-on WO No. IVA-17	New Minimum Wage	Basic Wage Adjustment due to Integration of Agri-Plant and Non-Plant Rates - 2nd Tranche	New Minimum Wage	Area Reclassifi-ca-tion Increase (2nd Tranche-2nd Batch) Trendhe Accelerat-on WO No. IVA-17	New Minimum Wage	Basic Wage Adjustment due to Integration of Agri-Plant and Non-Plant Rates - 3rd Tranche	New Minimum Wage	Area Reclassifi-ca-tion Increase (3rd Tranche) Trendhe Accelerat-on WO No. IVA-17	New Minimum Wage																													
as of Jan. 1, 2017	05-Jul-17		upon effectivity of WO No. IVA-18				03-Jul-18				01-Dec-18				01-Jul-19				01-Dec-19				03-Jul-20		01-Dec-20																								
<b>First Class Municipalities</b>																																																	
Province of Cavite																																																	
Carmoza, General Trias, Rosario	311.50		311.50	15.50	327.00		327.00	6.00	333.00		333.00					333.00	6.00	339.00		339.00	8.00	347.00		347.00																									
Kawit, Silang, Tanza, Gen. Mariano Alvarez	306.50		306.50	15.50	322.00	5.00	327.00	6.00	333.00		333.00					333.00	6.00	339.00		339.00	8.00	347.00		347.00																									
Indang, Naic	293.00	10.00	303.00	14.00	317.00	1.00	318.00		318.00	10.00	328.00					328.00		328.00		328.00		328.00		328.00																									
Alfonso	293.00	10.00	303.00	14.00	317.00	1.00	318.00		318.00	10.00	328.00	5.00				337.00		337.00		337.00		337.00		337.00																									
Province of Laguna																																																	
Los Baños, Sta. Cruz	311.50		311.50	15.50	327.00		327.00	6.00	333.00		333.00					333.00	6.00	339.00		339.00	8.00	347.00		347.00																									
Province of Batangas																																																	
Bauan, San Pascual, Santo Tomas	306.50		306.50	15.50	322.00	5.00	327.00	6.00	333.00		333.00					333.00	6.00	339.00		339.00	8.00	347.00		347.00																									
Calatagan, Callao, Lemery, Malinao, Nasugbu, Rosario, San Jose	293.00	9.00	302.00	15.50	317.50	5.00	322.50	6.50	331.00		331.00					331.00	6.00	339.00		339.00	8.00	347.00		347.00																									
San Juan	293.00	10.00	303.00	15.00	318.00		318.00		318.00	10.00	328.00					328.00		328.00		328.00		328.00		328.00																									
Province of Rizal																																																	
Rodriguez (Montalban), Tanay	306.50		306.50	15.50	322.00	5.00	327.00	6.00	333.00		333.00					333.00	6.00	339.00		339.00	8.00	347.00		347.00																									
Angono, Blasiangan, San Mateo	293.00	9.00	302.00	15.50	317.50	5.00	322.50	6.50	331.00		331.00					331.00	6.00	339.00		339.00	8.00	347.00		347.00																									
Pililla	293.00	10.00	303.00	14.00	317.00	1.00	318.00		318.00	10.00	328.00					328.00		328.00		328.00		328.00		328.00																									
Province of Quezon																																																	
Candelaria, Sariaya	293.00	9.00	302.00	15.50	317.50	5.00	322.50	6.50	331.00		331.00					331.00	6.00	339.00		339.00	8.00	347.00		347.00																									
Tiaong	293.00	10.00	303.00	15.00	318.00		318.00		318.00	10.00	328.00					328.00		328.00		328.00		328.00		328.00																									
Asingan, Calauag, Canaway, General Meleg, Gumar, Infanta, Isarog, Mauhar, Mulanay, Pagsanjan, Real, Tagkawayan	296.00	13.00	309.00	15.50	324.50		324.50		324.50		324.50					324.50	14.50	339.00		339.00	14.00	353.00	14.00	367.00																									

Covered Areas	Agriculture Non-Plantation																																														
	Wage Order No. IVA-17			Wage Order No. IVA-18																																											
	Minimum Wage	Area Reclassification Increase (2nd Tranche WO No. IVA-17)	Existing Minimum Wage	Basic Wage Adjustment	Adjusted Minimum Wage	Simplification Increase	New Minimum Wage	Basic Wage Adjustment due to Integration of Agri-Plant and Non-Plant Rates - 1st Tranche	Adjusted Minimum Wage	Area Reclassification Increase (1st Tranche-1st Batch)	New Minimum Wage	Area Reclassification Increase (2nd Tranche-1st Batch)	New Minimum Wage	Area Reclassification Increase (1st Tranche-2nd Batch)	New Minimum Wage	Basic Wage Adjustment due to Integration of Agri-Plant and Non-Plant Rates - 2nd Tranche	New Minimum Wage	Area Reclassification Increase (2nd Tranche-2nd Batch)	New Minimum Wage	Basic Wage Adjustment due to Integration of Agri-Plant and Non-Plant Rates - 3rd Tranche	New Minimum Wage	Area Reclassification Increase (3rd Tranche)	New Minimum Wage																								
	as of Jan. 1, 2017	01-Jul-17	upon effectivity of WO No. IVA-18			01-Jul-18			01-Dec-18			01-Jul-19			01-Dec-19			01-Jul-20			01-Dec-20																										
<b>EMERGING GROWTH AREA</b>																																															
<b>Province of Cavite</b>																																															
Maragondon	292.00		292.00	11.00	303.00			303.00		303.00		303.00			303.00			303.00		303.00		303.00		303.00		303.00																					
Noveleta	283.00		283.00	20.00	303.00																																										
<b>Province of Laguna</b>																																															
Bay, Calauan, Nagcarlan, Siliogan	293.00	10.00	303.00	14.00	317.00	1.00	318.00		318.00		318.00		318.00			318.00			318.00		318.00		318.00		318.00																						
Aparriños, Cavinti, Kalayaan, Lumban, Paganjan, Pilis	292.00		292.00	11.00	303.00			303.00		303.00		303.00			303.00			303.00		303.00		303.00		303.00		303.00																					
<b>Province of Batangas</b>																																															
Calatagan	283.00		283.00	20.00	303.00			303.00	5.00	308.00		308.00			308.00		5.00	313.00		313.00	5.00	318.00				318.00																					
Ibaan, Malvar, Padre Garcia	293.00	10.00	303.00	15.00	318.00			318.00		318.00		318.00			318.00			318.00		318.00		318.00		318.00		318.00																					
Taytay	294.00		294.00	9.00	303.00					303.00		303.00			303.00			303.00		303.00		303.00		303.00		303.00																					
Laurel, Lian, Lobo, Taal, Talisay, Tuy	292.00		292.00	11.00	303.00																																										
<b>Province of Rizal</b>																																															
Morong	293.00	10.00	303.00	14.00	317.00	1.00	318.00		318.00		318.00			318.00			318.00			318.00		318.00		318.00		318.00																					
Teresa	294.00		294.00	9.00	303.00					303.00		303.00		303.00			303.00			303.00		303.00		303.00		303.00																					
Cardona	292.00		292.00	11.00	303.00																																										
<b>Province of Quezon</b>																																															
Lucban, San Francisco (Aurora)	293.00	10.00	303.00	14.50	317.50			317.50		317.50		317.50			317.50		10.00	327.50		327.50	10.00	337.50		337.50	9.50	347.00																					
Gulnayangan, Pollio, San Narciso	293.00	10.00	303.00	14.50	317.50			317.50		317.50	10.00	327.50	8.50		327.50			336.00		336.00		336.00		336.00		336.00																					

~~Agri~~  
~~Non-Plantation~~

Covered Areas	Wage Order No. IVA-17										Wage Order No. IVA-18															
	Minimum Wage	Area Reclassification Increase (2nd Tranche WD No. IVA-17)	Existing Minimum Wage	Basic Wage Adjustment	Adjusted Minimum Wage	Simplification Increase	New Minimum Wage	Basic Wage Adjustment due to Integration of Agric Plant and Non-Plant Rates - 1st Tranche	Adjusted Minimum Wage	Area Reclassification Increase (1st Tranche-1st Batch) Tranche Acceleration WD No. IVA-17	New Minimum Wage	Area Reclassification Increase (2nd Tranche-1st Batch) Tranche Acceleration WD No. IVA-17	New Minimum Wage	Area Reclassification Increase (1st Tranche-2nd Batch) Tranche Acceleration WD No. IVA-17	New Minimum Wage	Basic Wage Adjustment due to Integration of Agric Plant and Non-Plant Rates - 2nd Tranche	Adjusted Minimum Wage	Area Reclassification Increase (2nd Tranche-2nd Batch) Tranche Acceleration WD No. IVA-17	New Minimum Wage	Basic Wage Adjustment due to Integration of Agric Plant and Non-Plant Rates - 3rd Tranche	Adjusted Minimum Wage	Area Reclassification Increase (3rd Tranche) Tranche Acceleration WD No. IVA-17	New Minimum Wage			
	as of Jan. 1, 2017	01-Jul-17	upon effectivity of WD No. IVA-18						01-Jul-18			01-Dec-18			01-Jul-19			01-Dec-19			01-Jul-20			01-Dec-20		
<b>RESOURCE BASED AREA</b>																										
Province of Cavite																										
Ternate																										
Amadeo, Gen. Emilio Aguinaldo, Magallanes, Mendez																										
Province of Laguna																										
Paete, Pakil																										
Famy, Illin, Liliw, Lucban, Mabitac, Magdalena, Majayjay, Pangil, Rizal, Santa Maria, Victoria	283.00		283.00	20.00	303.00		303.00		303.00		303.00		303.00		303.00		303.00		303.00		303.00		303.00		303.00	
Province of Batangas																										
Agoncillo, Alitagtag, Balete, Cuenca, Mataas na Kahoy, San Luis, San Nicolas, Santa Teresita, Tingloy																										
Province of Rizal																										
Baras, Jala-Jala																										
Province of Quezon																										
Agdangan, Alabat, Buenavista, Burdeos, Dolores, General Luna, Jonestown, Macabebe, Padre Burgos, Panukulan, Petrar, Pilar, Perez, Planalto, Pinaya, Quezon, Sampaloc, San Andres, San Antonio, Urdan	293.00	10.00	303.00	14.50	317.50		317.50		317.50	9.50	327.00		327.00		327.00		327.00		327.00		327.00		327.00		327.00	

*rozob* *Amadeo* *at* *noti.* *W.O. No. IVA-18*

Covered Areas	Retail & Service Establishment Employing Not More Than 10 Workers		
	W.O. NO. IVA-17	W.O. NO. IVA-18	
	Existing Minimum Wage	Basic Wage Adjustment	New Minimum Wage
	as of Jan. 1, 2017	upon effectivity of WO No. IVA-18	
<b>Province of Cavite</b> Alfonso, Amadeo, Bacoor, Carmona, Cavite City, City of Dasmarinas, Gen. Emilio Aguinaldo, Gen. Mariano Alvarez, General Trias, Imus, Indang, Kawit, Magallanes, Maragondon, Mendez, Naic, Noveleta, Rosario, Silang, Tagaytay City, Tanza, Ternate, Trece Martires City			
<b>Province of Laguna</b> Alaminos, Bay, Biñan City, Cabuyao City, Calamba City, Calauan, Cavinti, Famy, Kalayaan, Laguna Techno Park, Liliw, Los Baños, Luisiana, Lumban, Mabitac, Magdalena, Majayjay, Nagcarlan, Paete, Pagsanjan, Pakil, Pangil, Pila, Rizal, San Pablo City, San Pedro City, Sta. Cruz, Santa Maria, Santa Rosa City, Siliolan, Victoria			
<b>Province of Batangas</b> Agoncillo, Alitagtag, Balayan, Balete, Batangas City, Bauan, Calaca, Calatagan, Cuenca, Ibaan, Laurel, Lemery, Lian, LIMA Technology Center, Lipa City, Lobo, Mabini, Malvar, Mataas na Kahoy, Nasugbu, Padre Garcia, Rosario, San Jose, San Juan, San Luis, San Nicolas, San Pascual, Santa Teresita, Santo Tomas, Taal, Talisay, City of Tanauan, Taysan, Tingloy, Tuy	283.00	20.00	303.00
<b>Province of Rizal</b> Angono, City of Antipolo, Baras, Binangonan, Cainta, Cardona, Jala-Jala, Morong, Pililla, Rodriguez (Montalban), San Mateo, Tanay, Taytay, Teresa			
<b>Province of Quezon</b> Agdangan, Alabat, Atimonan, Buenavista, Burdeos, Calauag, Candelaria, Catanauan, Dolores, General Luna, General Nakar, Guinayangan, Gumaca, Infanta, Iomalig, Lopez, Lucban, Lucena City, Macalelon, Mauban, Mulanay, Padre Burgos, Pagbilao, Panukulan, Patnidanungan, Perez, Pitogo, Plaridel, Pollio, Quezon, Real, Tagkawayan, City of Tayabas, Tiaong, Sampaloc, San Andres, San Antonio, San Francisco (Aurora), San Narciso, Sariaya, Unisan			

All workers covered by this Wage Order receiving wage rates less than the prescribed minimum wage shall be adjusted at least to the new minimum wage rates prescribed herein.

**SECTION 3. COVERED WORKERS AND EMPLOYEES.** The minimum wage rates prescribed under this Wage Order shall apply to all minimum wage workers and employees in private establishments in Region IV-A (CALABARZON Region) regardless of their position, designation or status of employment and irrespective of the method by which their wages are paid.

This Wage Order shall not cover kasambahay/domestic workers, persons employed in the personal service of another and workers of Barangay Micro Business Enterprises (BMBEs) with Certificates of Authority, pursuant to R.A. 10644 otherwise known as Go Negosyo Act of 2014.

**SECTION 4. BASIS OF MINIMUM WAGE.** The minimum wage prescribed under this Order shall be for the normal working hours, which shall not exceed eight (8) hours work a day.

**SECTION 5. APPLICATION TO WORKERS OF CONTRACTORS OR SUBCONTRACTORS.** All workers of legitimate contractors or subcontractors in the construction and other industries are entitled to the prescribed minimum wage, provided for under Section 1 of this Wage Order. The prescribed wage rates of covered workers shall be borne by the principal or "user enterprise" and the service agreement or contract shall be deemed amended accordingly.

In the event, however, that the principal fails to pay the prescribed wages, the contractor or subcontractor shall be jointly and severally liable with the principal or "user enterprise".

**SECTION 6. APPLICATION TO PRIVATE EDUCATIONAL INSTITUTIONS.** In the case of private educational institutions, the share of covered workers and employees in the increase in tuition fees for School Year 2018-2019 shall be considered as compliance with the wage rates prescribed herein. However, payment of any shortfall in the wage increase set forth herein shall be covered starting School Year 2019-2020.

Private educational institutions which have not increased their tuition fees for School Year 2018-2019 may defer compliance with the wage rates prescribed herein until the beginning of School Year 2019-2020.

In any case, all private educational institutions shall implement the wage rates prescribed herein starting school year 2019-2020.

**SECTION 7. APPLICATION TO WORKERS PAID BY RESULTS.** All workers paid by result, including those who are paid on piece work, takay, pakyaw or task basis, shall receive the minimum wage for the normal working hours which shall not exceed eight (8) hours work a day, or a proportion thereof for working less than the normal working hours.

**SECTION 8. APPLICATION TO MOBILE, BRANCH AND TRANSFERRED PERSONNEL.** For those workers working in branches or agencies of establishments in or outside the region, the minimum wage rates shall be those applicable in the place where they are stationed or based. The minimum wage rates of workers, who by the nature of their work have to travel, shall be those applicable in the domicile or head office of the employer. In the case of mobile worker/employee, the home base rate shall apply. The transfer of personnel from a high rate city/municipality to a lower rate city/municipality shall not be a valid ground for the reduction of the wage rates being enjoyed by the workers prior to such transfer.

**SECTION 9. APPLICATION TO SEASONAL OR TEMPORARY WORKERS.**

Seasonal, reliever, week-end, temporary or promo jobber workers directly hired by the principal or engaged by a contractor or subcontractor shall receive the prescribed minimum wage.

**SECTION 10. APPLICATION TO SPECIAL GROUPS OF WORKERS.**

Wages of apprentices and learners shall in no case be less than seventy-five percent (75%) of the minimum wage prescribed in this Wage Order. All recognized learnership and apprenticeship agreements entered into before the effectivity of this Wage Order shall be considered automatically modified insofar as their wage clauses are concerned to reflect the provisions of this Wage Order.

All qualified handicapped workers shall receive the full amount of the minimum wage prescribed in this Order, pursuant to R.A. 7277, otherwise known as the Magna Carta for Disabled Persons.

**SECTION 11. EXEMPTION.** Upon application with and as determined by the Board based on documentation and other requirements in accordance with applicable rules and regulations issued by NWPC, the following may be exempted from the application of this Wage Order:

a) In case of a calamity, establishments adversely affected by calamities such as natural and/or human-induced disasters per NWPC Resolution No. 1, Series of 2014 on Amended Rules on Exemption.

b) Distressed establishment per NWPC Guidelines No. 2, Series of 2007 on Amended Rules on Exemption.

**SECTION 12. PRODUCTIVITY AND OTHER PERFORMANCE INCENTIVE.** In order to sustain rising levels of wages and enhance competitiveness, labor and management, as partners, are encouraged to adopt productivity improvement schemes such as time and motion studies, good housekeeping, quality circles, labor and management cooperation and implement gain-sharing and other performance incentive schemes in order to improve the quality of life of workers and in turn enable them to perform better and contribute to enterprise growth.

Pursuant to the Two-Tiered Wage System, the Board issued an Advisory attached to the W.O. No. RBIV-A-16 for reference.

**SECTION 13. EFFECTS ON EXISTING WAGE STRUCTURE.** Where the application of the wage increase prescribed under this Wage Order results in distortion in the wage structure within the establishments, it shall be corrected in accordance with the procedure under Article 124 of the Labor Code, as amended.

**SECTION 14. COMPLAINTS FOR NON-COMPLIANCE.** Complaints for non-compliance with this Order shall be filed with the Department of Labor and Employment- Regional Office- IVA (DOLE-RO IVA) or to any DOLE-Provincial Field Office in the Region, and shall be the subject to the conciliation and mediation process under Single Entry Approach (SEnA). However, if settlement fails, the case becomes subject of enforcement proceedings under Article 128 and 129 of the Labor Code, as amended.

**SECTION 15. APPEAL TO THE COMMISSION.** Any party aggrieved by this wage order may file an appeal to the NWPC, through the board, in three (3) printed copies, not later than ten (10) days from the publication of this Wage Order.

**SECTION 16. FREEDOM TO BARGAIN.** This Wage Order shall not be construed to prevent workers from bargaining for higher wages with their respective employers.

**SECTION 17. NON-DIMINUTION OF BENEFITS.** Nothing in this Wage Order shall be construed to reduce any existing wage rates, allowances, and benefits of any form under existing laws, decrees, issuances, executive orders and/or under any contract of agreement between the workers and employers.

**SECTION 18. PENAL PROVISIONS.** Any employer who refuses or fails to pay the corresponding minimum wage rates provided under this Order shall be subject to the penalties under RA. 6727 and R.A.8188.

**SECTION 19. PROHIBITION AGAINST INJUNCTION.** No preliminary injunction or temporary restraining order maybe issued by any court, tribunal or any entity against the Board, this Wage Order or any proceedings before the Regional Board.

**SECTION 20. REPORTING REQUIREMENT.** All business establishments shall submit a verified report on their wage structure to the Board not later than January 31 of each year and every year thereafter in accordance with the form prescribed by the National Wages and Productivity Commission.

**SECTION 21. REPEALING CLAUSE.** All orders, issuances, rules and regulations, or parts thereof inconsistent with this Wage Order are hereby repealed, amended or modified accordingly.

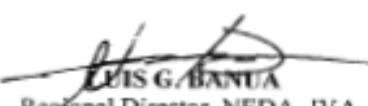
**SECTION 22. SEPARABILITY CLAUSE.** If for any reason, any section or provision of this Wage Order is declared unconstitutional or invalid, the other provisions or parts shall remain valid.

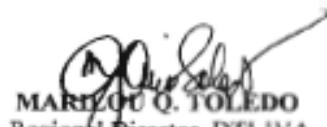
**SECTION 23. IMPLEMENTING RULES.** The Regional Board shall prepare the necessary rules and regulations to implement this Wage Order, subject to the approval of the Secretary of Labor and Employment.

**SECTION 24. EFFECTIVITY.** This Order shall take effect fifteen (15) days upon publication in a newspaper of general circulation.

Approved this 28<sup>th</sup> day of February, 2018 in Calamba City, Laguna.

  
MA. ZENAIDA A. ANGARA-CAMPITA  
Regional Director, DOLE -IVA  
Chairperson

  
LEIS G. BANUA  
Regional Director, NEDA -IVA  
Vice-Chairperson

  
MARIZOU Q. TOLEDO  
Regional Director, DTI-IVA  
Vice-Chairperson

  
RENATO B. ALMEDA  
Employers' Representative

  
DELIA T. UY  
Employers' Representative

  
PATROGINIO S. CAISP  
Workers' Representative

  
ENGLEBERT C. LASANG  
Workers' Representative



Republic of the Philippines  
Department of Labor and Employment  
National Wages and Productivity Commission  
REGIONAL TRIPARTITE WAGES AND PRODUCTIVITY BOARD  
REGION IV-A (CALABARZON)

FM-NWPC-GEN-01  
Revision:  
01 June 2016  
  
Report  
e-Governance

### CLARIFICATORY ORDER

APRIL 26, 2018

**WHEREAS**, the RTWPB-IVA (Regional Board) issued an Errata dated April 13, 2018 published at the Philippine Star on April 18, 2018 with Readjusted Matrix stating that the Two (2) Pesos up to Five (5) Pesos will not form part of the new minimum wage of those areas to receive the same, in effect deleting the said Two (2) Pesos up to Five (5) Pesos simplification increase in Wage Order RBIVA-18,

**WHEREAS**, the Regional Board, during its April 26, 2018 Meeting, found that the said deletion of Two (2) Pesos up to Five (5) Pesos has no legal basis in law and in existing rules of minimum wage fixing;

**WHEREAS**, the Regional Board agreed to issue this Clarification Order to show its intention to include the simplification adjustment of Two (2) Pesos up to Five (5) Pesos being part of Wage Order RBIVA-18 to take effect on December 01, 2019,

**NOW THEREFORE, IN VIEW OF THE FOREGOING, THIS BOARD HEREBY RESOLVES TO INCLUDE THE TWO (2) PESOS UP TO FIVE (5) PESOS SIMPLIFICATION ADJUSTMENT OF THE AFFECTED AREAS AS STATED IN THE WAGE ORDER RBIVA-18 EFFECTIVE DECEMBER 01, 2019.**

ATTY. EVELYN R. RAMOS

Chairperson

MARILOU Q. TOLEDO  
Vice Chairperson, DTI

LUIS G. BANUA  
Vice Chairperson, NEDA

RENATO B. ALMEDA  
Employers' Representative

ATTY. DELIA T. UY  
Employers' Representative

PATROCINIO S. CAISIP  
Labor Representative

ENGLEBERT C. LASANG  
Labor Representative

All concerned are hereby enjoined to be guided accordingly and to give this Circular as wide a publicity as possible.

(Original Signed)  
**CAESAR R. DULAY**  
Commissioner of Internal Revenue

J-5/momd