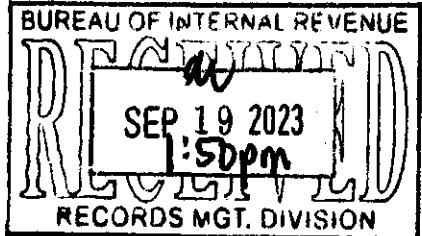




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
National Office Building  
Quezon City



September 11, 2023

REVENUE MEMORANDUM CIRCULAR NO. 95-2023

**SUBJECT :** Circularizing the New Daily Minimum Wage Rates in Certain Sectors/Industries under Region IV-A (CALABARZON) as Prescribed by Wage Order No. IVA-20

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

For the information and guidelines of all internal revenue officers, employees and others concerned, this Circular is hereby issued to circularize Wage Order No. IVA-20 approved on September 5, 2023 and published at Philippine Daily Inquirer on September 8, 2023:



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



**WAGE ORDER NO. IVA-20**

**PROVIDING FOR A MINIMUM WAGE INCREASE IN REGION - 4A**

WHEREAS, the Regional Tripartite Wages and Productivity Board - 4A is mandated under Republic Act No. 8727, otherwise known as The Wage Rationalization Act, to periodically assess the prevailing regional minimum wage rates and conduct continuing studies to determine whether those are still responsive to the economic condition in the region;

WHEREAS, pursuant to the Circulars Rules on Minimum Wage Determination, the Board decided to give due course to the petitions filed by the Organisasyon ng mga Manggagawa sa EDC praying for one hundred pesos (Pph100) basic wage adjustments and Metal Workers Alliance of the Philippines praying for basic wage adjustments ranging from two hundred eighty pesos to four hundred pesos (Pph280-Pph400) on top of the current four minimum wage rate levels of the Wage Order No. IVA-19;

WHEREAS, the Board caused the publication in Philippine Daily Inquirer dated July 20, 2023 its Notice of Public Hearing with schedules of its regional cluster series of public hearings on August 07, 2023 (Batangas City, Batangas), August 09, 2023 (Trece Martirez City, Cavite) and August 11, 2023 (Bulan City, Laguna);

WHEREAS, the Board scheduled series of electoral-provincial public consultations on July 14, 2023 (Batangas), July 18, 2023 (Quezon), July 21, 2023 (Cavite), July 26, 2023 (Rizal) and July 31, 2023 (Laguna) followed by the above regional cluster series of public hearings schedules;

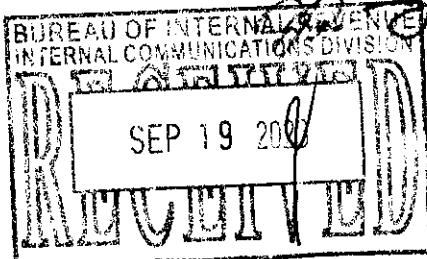
WHEREAS, in setting the new minimum wage rates for private sector workers in the region, the Board considered the petitions and positions of affected sectors on the wage issue, the results of public consultations and public hearing conducted which call for wage simplification, the prevailing socio-economic indicators and criteria for wage setting such as the amount to restore the purchasing power of the peso, the two-tiered wage system, poverty threshold, the impact of the Covid-19 pandemic, comparability of wages vis-a-vis benchmark regions and the disparities of industries across the region among others;

NOW THEREFORE, by virtue of the power and authority vested under RA No. 8727, RTWPB-4A hereby issues the Wage Order.

**Section 1. Amount of Increase.** There shall be no tranches of basic wage adjustments under this Wage Order. Upon effectivity, minimum wage earners in the private sector in the Region and receive thirty-five pesos (Pph35.00) per day to fifty pesos (Pph50.00) per day on top of their present minimum wage rates.

Calamba City and Calaca City, by operation of law triggering area reclassification and as consequent wage rate upgrading in the Agriculture wage matrix, shall receive eighty-nine pesos (Pph89.00) per day on top of their present minimum wage rates.

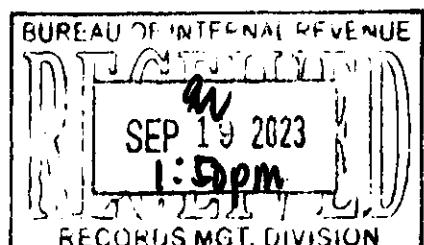
**Section 2. New Minimum Wage Rates.** The new daily minimum wage rates in Region- 4A upon effectivity of the Wage Order shall be:



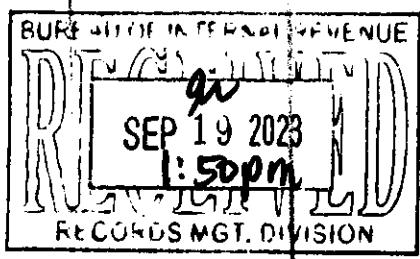
Covered Areas	Non-Agriculture				
	W.O. No. IVA-18	Wage Order No. IVA-20			
	Minimum Wage	Basic Wage Adjustment	New Minimum Wage		
as of December 30, 2022		Upon Effectivity			
<b>GROWTH CORRIDOR AREA</b>					
<b>Extended Metropolitan Area</b>					
Province of Cavite City of Bauan, City of Dasmarinas, City of Trece Martires	470.00	30.00	520.00		
Province of Laguna City of Batangas, City of San Pablo, Laguna Techno Park					
Province of Rizal Cainta, City of Antipolo, Taytay					
<b>Component Cities</b>					
Province of Cavite Cavite City, City of Carmona, City of General Trias, Taguig City, Trece Martires City	420.00	50.00	470.00		
Province of Laguna City of Calamba, City of Calumpang, City of Santa Rosa, San Pablo City					
Province of Batangas Balayan City, City of Lemery, City of Tanauan, City of Santa Maria, LIMA Techno Park Center, Lipa City					
Province of Quezon City of Tayabas, Lucena City					
<b>First Class Municipalities</b>					
Province of Cavite Alfonso, Gen. Mariano Alvarez, Indang, Kawit, Nasugbu, Rosario, Silang, Tanza	420.00	50.00	470.00		
Province of Laguna Los Baños, San Cruz					
Province of Batangas Balayan, Batangas, Lemery, Matalis, Masbate, Nasugbu, San Jose, San Juan, San Pascual					
Province of Rizal Angono, Bambang, Santa Lucia (Monterrey), San Mateo, Taytay					
Province of Quezon Antipolo, Calauag, Calamba Calatagan, General Miltar, Gumarca, Infanta, Lopez, Macabebe, Majayjay, Pagsanjan, Real, San Jose, Tagaytay, Tayabas					

*Afternoon picnic*

Ac 11

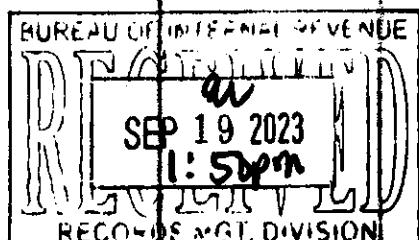


Covered Areas	Non-Agriculture				
	W.O. No. IVA-19	Wage Order No. IVA-20			
	Minimum Wage	Basic Wage Adjustment	New Minimum Wage		
as of December 30, 2022		Upon Effectivity			
<b>EMERGING GROWTH AREA</b>					
<b>Second and Third Class Municipalities</b>					
Province of Cavite Magalang, Nasugbu					
Province of Laguna Alfonso, Bay, Calauan, Cavite, Guadalajara, Lubao, Nagcarlan, Pagsanjan, San Pedro					
Province of Batangas Calatagan, Nasugbu, Laurel, Los Baños, Mahab, Padre Garcia, Taal, Tuyaw, Taytay, Tuy	360.00	35.00	425.00		
Province of Rizal Cardinal, Maragondon, Teresito					
Province of Quezon Cainta, Rodriguez, Lucban, Puerto Galera, Francisco J. Ayala, San Nicolas					
<b>RESOURCE BASED AREA</b>					
<b>Fourth, Fifth &amp; Sixth Class Municipalities</b>					
Province of Cavite Amaria, Gen. Emilio Aguinaldo, Magdalena, Macabebe, Tanza					
Province of Laguna Kawayan, Lubao, Lubao, Mayandanao, Magalang, Pagsanjan, Paalibutan, Rizal, Santa Maria, Victoria					
Province of Batangas Abraao, Alfonso, Balayan, Cuernavaca, Magalang, Kawayan, San Luis, San Nicolas, Santo Tomas, Taytay	352.00	33.00	380.00		
Province of Rizal Baras, Jose Abad Santos					
Province of Quezon Agoncillo, Abucay, Bamban, Burgos, Cainta, General Luna, Jonestown, Macabebe, Padre Burgos, Pandan, Paracale, Pansangan, Perez, Piñar, Pililla, Piojo, San Juan, Sampaloc, San Antonio, San Antonio, Urdaneta					



Mr. Agosto, Tax Opt. Date 7/2023

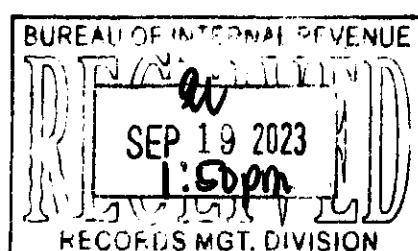
Covered Areas	Agriculture				
	W.O. No. IVA-19	Wage Order No. IVA-20			
	Minimum Wage	Basic Wage Adjustment	New Minimum Wage		
	as of December 30, 2022		Upon Effectivity		
<b>GROWTH CORRIDOR AREA</b>					
<b>Extended Metropolitan Area</b>					
Province of Cavite					
City of Bacoor, City of Dasmariñas, City of Imus					
Province of Laguna	420.00	50.00	470.00		
City of Balayan, City of San Pedro, Laguna Taytay Park					
Province of Rizal					
Calamba, City of Antipolo, Taytay					
<b>Component Cities</b>					
Province of Cavite					
Las Piñas City, City of General Trias, Tagaytay City, Tiaong, Muntinlupa City	420.00	50.00	470.00		
City of Calamba	350.00	89.00	439.00		
Province of Laguna					
City of Calamba, City of Calumpang, City of Santa Rosa, San Pablo City					
Province of Batangas	420.00	50.00	470.00		
Batangas City, City of Tanauan, City of Noveleta, Tiaong, TIAA Technology Center, Lipa City					
City of Calamba	350.00	89.00	439.00		
Province of Quezon					
City of Tayabas, Lucena City	420.00	50.00	470.00		
<b>Third Class Municipalities</b>					
Province of Cavite					
Achivado, City of Maragondon, Indang, Kawit, Nasugbu, Pateros, Zambales, Trece Mares					
Province of Laguna					
Los Baños, Sta. Cruz					
Province of Batangas					
Batangas, Lemery, Nasugbu, Kawag Rizal, San Juan, Batangas, San Pascual	320.00	55.00	425.00		
Province of Rizal					
Angono, Binangonan, Pateros, Rodriguez (Montalban), San Mateo, Taytay					
Province of Quezon					
Alfonso, Calauag, Calamba, Candelaria, General Malvar, Gumarca, Marina Lopez, Matina, Minalin, Payatas Roxas, San Jose, Tagaytay, Tiaong					



*[Handwritten signatures and initials over the stamp area]*

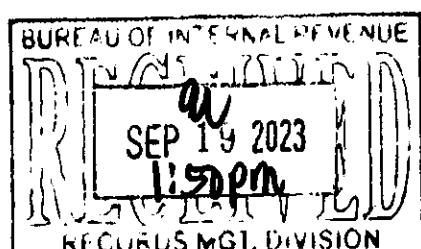
Covered Areas	Agriculture				
	W.O. No. IVA-19	Wage Order No. IVA-20			
	Minimum Wage	Basic Wage Adjustment	New Minimum Wage		
as of December 30, 2022		Upon Effectivity			
<b>EMERGING GROWTH AREA</b>					
<b>Second and Third Class Municipalities</b>					
Province of Cavite					
Mandaluyong, Masantol					
Province of Laguna					
Angeles, Bar. Calauan, Calumpang, Lumban, Nagcarlan, Pagsanjan, Pililla					
Province of Batangas	360.00	36.00	360.00		
Cainta, Bauan, Nasugbu, Tiaong, Lubao, Mabini, Padre Garcia, Tan, Talisay, Taytay, Tuy					
Province of Rizal					
Candelaria, Maragondon, Tarlac					
Province of Quezon					
Gumaca, Lucban, Pila, San Francisco (Aurora), San Nicolas					
<b>RESOURCE BASED AREA</b>					
<b>Fourth, Fifth &amp; Sixth Class Municipalities</b>					
Province of Cavite					
Angeles, Gen. Emilio Aguinaldo, Magdalena, Mandaluyong, Santa Maria					
Province of Laguna					
Jaro, Liliw, Los Baños, Mabitac, Magdalena, Meycauayan, Pagsanjan, Pampanga, Real, Santa Maria, Victoria					
Province of Batangas	360.00	33.00	363.00		
Aguinaldo, Alitagtag, Bauan, Calauan, Mabini, San Juan, San Luis, San Nicolas, Santa Terezinha, Tiaong					
Province of Rizal					
Batas, Calumpit					
Province of Quezon					
Agutaya, Andaya, Bambang, Burgos, Davao, General Luna, Jomalig, Macabebe, Padre Burgos, Paracatu, Polillo Islands, Perez, Pila, Piagat, Quezon, San Pablo, San Antonio, San Jose					

*[Handwritten signatures and initials over the table]*



Covered Areas	Retail & Service Establishment Employing Not More Than 10 Workers				
	W.O. No. IV-A-18	Wage Order No. IV-A-20			
	Minimum Wage	Basic Wage Adjustment	New Minimum Wage		
as of December 30, 2022		Upon Effectivity			
<b>Province of Cavite</b> Afonso, Amado, Carmona, City of Bacoor, City of Calamba, City of Dasmarinas, City of General Trias, City of Imus, Gen. Emilio Aguinaldo, Gen. Mariano Alvarez, Indang, Kawit, Magdalena, Marigondon, Mendez, Nasugbu, Novedades, Pio del Pilar, Tagaytay City, Taal, Ternate, Trece Martires City					
<b>Province of Laguna</b> Alaminos, Bay, Calauan, Calamba, City of Marin, City of Calamba, City of Calauan, City of Santa Rosa, City of San Pedro, Famy, Hagonoy, Liliw, Los Baños, Lucban, Lumban, Macabebe, Magdalena, Majayjay, Magalang, Paete, Pagsanjan, Pakil, Paracelis Pta., Rizal, San Pablo City, Santa Cruz, Santa Maria, Silang, Victoria					
<b>Province of Batangas</b> Agoncillo, Alitagtag, Balayan, Bauan, Calatagan City, Bauan, Calatagan, City of Calatagan, City of Santa Teresita, City of Tanguig, Cuernos, Daan, Laurel, Lemery, Man, Lipa City, Lubao, Nasugbu, Nasugbu, San Kehoy, Nasugbu, Pedro Garcia, Rosario, San Jose, San Juan, San Luis, San Nicolas, San Pascual, Santa Teresa, Taal, Tayabas, Tayuan, Tuyog, Tuy	100.00	30.00	130.00		
<b>Province of Rizal</b> Angono, City of Antipolo, Baras, Binangalon, Cainta, Calauan, Calamba, Morong, Pateros, Montalban (Montalban), San Mateo, Taycor, Taytay, Ternate					
<b>Province of Quezon</b> Agoo, Alabel, Alfonso, Bauan, Bauan, Bantay, Cataingan, Concepcion, Coronetown, City of Tayabas, Dasmariñas, General Lucas, General Nakar, Gumar, Gumar, Gumar, Inambakan, Jomalig, Lipes, Lubang, Lucena City, Macabebe, Macabebe, Minalin, Pedro Burgos, Pagsanjan, Paracelis, Pagsanjan, Perez, Pilaga, Pililla, Poblacion, Quirino, Real, Tagaytay, Tiabong, Talipapa, San Antonio, San Antonio, San Francisco (Aurora), San Francisco, San Roque, Unisan					

*[Handwritten signatures and initials over the table]*



**Section 3. Basis of Minimum Wage.** The minimum wage rates prescribed under this Order shall be for the normal working hours which shall not exceed eight (8) hours of work a day.

**Section 4. Covered Workers and Employees.** The wage increase prescribed herein shall apply to all minimum wage earners in the private sector within the region, regardless of their position, designation or status and irrespective of the method by which their wages are paid.

**Section 5. Exemption.** The following establishments may apply for exemption from compliance from this Wage Order:

- a) Retail/Service Establishments regularly employing not more than ten (10) workers; and
- b) Establishments adversely affected by the pandemic, natural calamities and/or human-induced disasters.

**Section 6. Other Provisions.** Provisions of the Labor Code, Republic Act 6727, Omnibus Rules on Minimum Wage Determination, among others, including, but not limited to, Application to Workers of Contractors or Subcontractors; Application to Workers Paid by Results; Application to Mobile, Branch and Transferred Personnel; Application to Seasonal or Temporary Workers; Application to Special Groups of Workers; Effects on Existing Wage Structure; Productivity and Performance-Based Pay; Freedom to Bargain; Enforcement and Monitoring of Compliance; Appeal; Non-Omission of Benefits; Prohibition Against Injunction, and Reporting Requirement are hereby incorporated by reference and shall continue to apply upon the effectiveness of this Wage Order.

**Section 7. Penalties.** Any person, corporation, trust, firm, partnership, association or entity who refuses or fails to pay the prescribed minimum wage rates in this Wage Order shall be dealt with pursuant to the provisions of Section 12 of RA No. 6727, as amended by RA No. 8185.

**Section 8. Effectivity.** This Wage Order shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

Approved this 1<sup>st</sup> day of September, 2023 in Calamba City, Laguna.

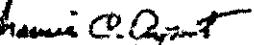
  
ENGR. PATROCINIO S. CAISIP  
Workers' Sector

  
ENGR. RENATO B. ALMEDA  
Employers' Sector

  
ENGR. ERNEST C. LABANG  
Workers' Sector

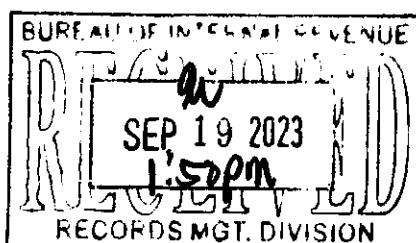
  
ATTY. DELIA T. UY  
Employers' Sector

  
RD AGNES E. TOLENTINO  
Vice-Chairperson  
National Economic & Development Authority

  
RD MARISSA C. ARGENTE  
Vice-Chairperson  
Department of Trade & Industry

  
RD ATTY. ROY L. BUENAFAE  
Chairperson  
Department of Labor and Employment

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



ROMEO D. LUMAGUI, JR  
Commissioner of Internal Revenue

by:

MARIDUR V. ROSARIO  
OIC - Deputy Commissioner  
Operations Group  
Officer-in-Charge

(per RDAO no. 21-2023)  
Date of Signing: 09/18/2023

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