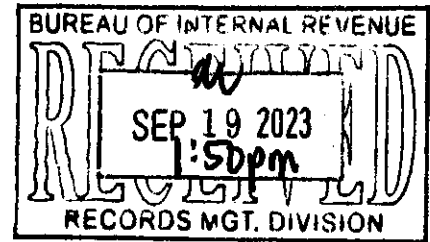




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



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. 6727, otherwise known as The Wage Rationalization Act, to periodically assess the prevailing regional minimum wage rates and conduct continuing studies to determine whether these are still responsive to the economic condition in the region;

WHEREAS, pursuant to the Omnibus Rules on Minimum Wage Determination, the Board decided to give due course to the petitions filed by the Organismo ng mga Manggagawa sa EMB praying for one hundred pesos (P100) 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 (P280-P400) on top of the current four minimum wage rate levels of the Wage Order No. IVA-19;

WHEREAS, the Board ceased 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 (Binan City, Laguna);

WHEREAS, the Board scheduled series of sectoral-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;

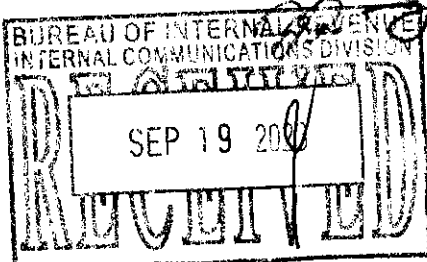
WHEREAS, in setting the new minimum wage rates for private sector workers in the region, the Board considered the petitions and positions of affected sectors on the wage issue, the results of public consultations and public hearing conducted which calls for wage simplification, the prevailing socio-economic 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 dispersal of industries across the region among others;

NOW THEREFORE, by virtue of the power and authority vested under RA No. 6727, RTWPB-4A hereby issues the Wage Order.

Section 1. Amount of Increase. There shall be no tranches of basic wage adjustments under the Wage Order. Upon effectivity, minimum wage earners in the private sector in the Region shall receive thirty-five pesos (P35.00) per day to fifty pesos (P50.00) per day on top of their present minimum wage rates.

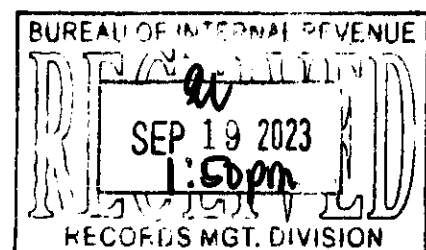
Catmon City and Calaca City, by operation of law triggering area reclassification and as consequent wage rate upgrading in the Agriculture wage matrix, shall receive eighty-nine pesos (P89) per day on top of their present minimum wage rates.

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



Covered Areas	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				
EMERGING GROWTH AREA						
Second and Third Class Municipalities						
Province of Cavite Maragondon, Novelda	360.00	36.00	396.00			
Province of Laguna Almendra, Bay, Calauan, Cavite, Kalayaan, Lumban, Nagpartian, Pagadian, Pila, San Juan						
Province of Batangas Caulangan, Baco, Laurel, Lian, Lobo, Mambur, Padre Garcia, Taal, Talaga, Tayasan, Tuy						
Province of Rizal Cardona, Marikina, Teresa						
Province of Quezon Dumayagan, Liddon, Pinar, San Francisco (Aurora), San Narciso						
RESOURCE BASED AREA						
Fourth, Fifth & Sixth Class Municipalities						
Province of Cavite Amanes, Don Emilio Aguinaldo, Magalanes, Marikina, Terrate	390.00	39.00	429.00			
Province of Laguna Ferry, Lina, Lumban, Mambur, Magalanes, Magway, Pinar, Pila, Pineda, Rizal, Santa Maria, Victoria						
Province of Batangas Agoncillo, Alibon, Baco, Cavite, Calauan, Marikina, Pinar, San Juan, San Narciso, Santa Teresa, Tingloy						
Province of Rizal Baco, Jala-Jala						
Province of Quezon Agoncillo, Alibon, Baco, Cavite, Calauan, Marikina, Pinar, San Juan, San Narciso, Santa Teresa, Tingloy						
Province of Quezon Agoncillo, Alibon, Baco, Cavite, Calauan, Marikina, Pinar, San Juan, San Narciso, Santa Teresa, Tingloy						
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Province of Quezon Agoncillo, Alibon, Baco, Cavite, Calauan, Marikina, Pinar, San Juan, San Narciso, Santa Teresa, Tingloy						

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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-Diminution of Benefits; Prohibition Against Injunction; and Reporting Requirement are hereby incorporated by reference and shall continue to apply upon the effectivity of this Wage Order.

Section 7. Penal Provision. 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. 8188.

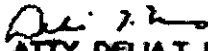
Section 8. Effectivity. This Wage Order shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

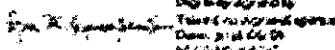
Approved this 1st day of September, 2023 in Calamba City, Laguna.

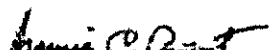

ENGR. PATROCINO S. CAISIP
Workers' Sector



ENGR. RENATO B. ALMEDA
Employers' Sector


ENGR. ROBERT C. LASANG
Workers' Sector

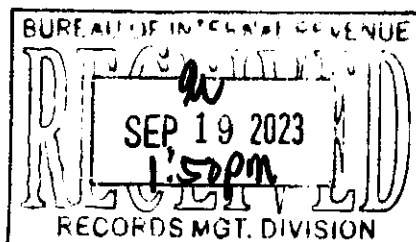

ATTY. DELIA T. UY
Employers' Sector


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


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


RD ATTY. ROY L. BUENAFE
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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