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

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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

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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 Organisasyon ng mga Manggagawa sa EMI praying for one hundred pesos (Php100) 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 (Php280-Php400) 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 (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 scheduled;

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 expenses 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 (Php35.00) per day to fifty pesos (Php50.00) per day on top of their present minimum wage rates.

Carmona 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 (Php89) 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:

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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	
GROWTH CORRIDOR AREA			
Extended Metropolitan Area			
Province of Cavite City of Bacoor, City of Dasmariñas, City of Imus **Province of Laguna** City of Biñan, City of San Pedro, Laguna Technopark **Province of Rizal** Cainta, City of Antipolo, Taytay	470.00	50.00	520.00
Component Cities			
Province of Cavite Cavite City, City of Carmona, City of General Trias, Tagaytay City, Trece Martires City **Province of Laguna** City of Calamba, City of Cabuyao, City of Santa Rosa, San Pablo City **Province of Batangas** Batangas City, City of Calaca, City of Tanauan, City of Santo Tomas, LIMA Technology Center, Lipa City **Province of Quezon** City of Tayabas, Lucena City	429.00	50.00	479.00
First Class Municipalities			
Province of Cavite Alfonso, Gen. Mariano Alvarez, Indang, Kawit, Naic, Rosario, Silang, Tanza **Province of Laguna** Los Baños, Sta. Cruz **Province of Batangas** Balayan, Balete, Lemery, Mabini, Malvar, Rosario, San Jose, San Juan, San Pascual **Province of Rizal** Angono, Binangonan, Pila, Rodriguez (Montalban), San Mateo, Taytay **Province of Quezon** Atimonan, Candelaria, Catanauan, General Nakar, Guinayangan, Infanta, Lopez, Mauban, Mulanay, Pagbilao, Real, Sariaya, Tagkawayan, Tiaong	429.00	50.00	479.00

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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	
EMERGING GROWTH AREA			
Second and Third Class Municipalities			
Province of Cavite	390.00	35.00	425.00
Maragondon, Noveleta			
Province of Laguna			
Alaminos, Bay, Calauan, Cavinti, Kalayaan, Lumban, Nagcarlan, Paguanjan, Pila, Siniloan			
Province of Batangas			
Calatagan, Ibaan, Laurel, Lian, Lobo, Malvar, Padre Garcia, Taal, Talisay, Taysan, Tuy			
Province of Rizal			
Cardona, Morong, Teresa			
Province of Quezon			
Guinayangan, Lucban, Pagbilao, San Francisco (Aurora), San Narciso			
RESOURCE BASED AREA			
Fourth, Fifth & Sixth Class Municipalities			
Province of Cavite	330.00	30.00	360.00
Amadeo, Gen. Emilio Aguinaldo, Magallanes, Mendez, Tanzan			
Province of Laguna			
Ferry, Liliw, Luisiana, Mabitac, Magdalena, Majayjay, Paete, Pakil, Pangil, Rizal, Santa Maria, Victoria			
Province of Batangas			
Agoncillo, Alitagtag, Balete, Cuenca, Malaas 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, Jomalig, Macalelon, Padre Burgos, Panukulan, Patnanungan, Perez, Plaridel, Pitogo, Quezon, Sampaloc, San Andres, San Antonio, Unisan			

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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	
GROWTH CORRIDOR AREA			
Extended Metropolitan Area			
Province of Cavite City of Bacoor, City of Dasmariñas, City of Imus	420.00	50.00	470.00
Province of Laguna City of Biñan, City of San Pedro, Laguna Technopark			
Province of Rizal Cainta, City of Antipolo, Taytay			
Component Cities			
Province of Cavite Lucena City, City of General Trias, Tagaytay City, Trece Martires City	420.00	50.00	470.00
City of Carmona	360.00	60.00	420.00
Province of Laguna City of Calamba, City of Cabuyao, City of Santa Rosa, San Pablo City	420.00	50.00	470.00
Province of Batangas Batangas City, City of Tanauan, City of Santo Tomas, LIMA Technology Center, Lipa City			
City of Calaca	360.00	60.00	420.00
Province of Quezon City of Tayabas, Lucena City	420.00	50.00	470.00
First Class Municipalities			
Province of Cavite Alfonso, Gen. Mariano Alvarez, Indang, Kawit, Naic, Noveleta, Silang, Tanza	390.00	35.00	425.00
Province of Laguna Los Baños, Sta. Cruz			
Province of Batangas Balayan, Bauan, Lemery, Mabini, Nasugbu, Rosario, San Jose, San Juan, San Pascual			
Province of Rizal Angono, Binangonan, Pililla, Rodriguez (Montalban), San Mateo, Taytay			
Province of Quezon Alabat, Catanauan, Candelaria, Catanauan, General Nakar, Guinayangan, Infanta, Lopez, Macalelon, Mauban, Pagbilao, Real, Sariaya, Tagkawayan, Tiaong			

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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	
EMERGING GROWTH AREA			
Second and Third Class Municipalities			
Province of Cavite Municipalities, Noveleta Province of Laguna Alaminos, Bay, Calauan, Cavinti, Kalayaan, Luisiana, Majayjay, Pagsanjan, Pila, Victoria Province of Batangas Calatagan, Balayan, Lemery, Lian, Lobo, Mabini, Padre Garcia, Taal, Talisay, Tuy, Tuy Province of Rizal Cardona, Morong, Tanay Province of Quezon Dolores, Lucban, Pitogo, San Francisco (Aurora), San Narciso	360.00	30.00	390.00
RESOURCE BASED AREA			
Fourth, Fifth & Sixth Class Municipalities			
Province of Cavite Amadeo, Gen. Emilio Aguinaldo, Magallanes, Mendez, Ternate Province of Laguna Famy, Liliw, Luisiana, Majayjay, Magdalena, Nagcarlan, Pagsanjan, Pila, Rizal, Santa Maria, Victoria Province of Batangas Agoncillo, Alitagtag, Balete, Cuenca, Mataas na Kahoy, San Luis, San Nicolas, Santa Teresita, Taal, Tingloy Province of Rizal Baras, Jala-Jala Province of Quezon Agdangan, Alabat, Atimonan, Buenavista, Calauan, General Luna, Gumaca, Macalelon, Padre Burgos, Pagbilao, Panukulan, Patnanungan, Perez, Plaridel, Pitogo, Quezon, Sampaloc, San Andres, San Antonio, Unisan	390.00	30.00	360.00

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Covered Areas	Retail & Service Establishment Employing Not More Than 10 Workers		
	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	
Province of Cavite			
Alfonso, Amadeo, Cavite City, City of Bacoor, City of Carmona, City of Dasmariñas, City of General Trias, City of Imus, Gen. Emilio Aguinaldo, Gen. Mariano Alvarez, Indang, Kawit, Magallanes, Maragondon, Mendez, Naic, Noveleta, Rosario, Silang, Tagaytay City, Tanza, Ternate, Trece Martires City			
Province of Laguna			
Alaminos, Bay, Calauan, Cavinti, City of Biñan, City of Cabuyao, City of Calamba, City of Santa Rosa, City of San Pedro, Famy, Kalayaan, Liliw, Los Baños, Luisiana, Lumban, Mabitac, Magdalena, Majayjay, Nagcarlan, Paete, Pagsanjan, Pila, Pangil, Pila, Rizal, San Pablo City, Santa Cruz, Santa Maria, Siniloan, Victoria			
Province of Batangas			
Agoncillo, Alitagtag, Balayan, Balete, Batangas City, Bauan, Calaca, City of Calaca, City of Santo Tomas, City of Tanauan, Cuenca, Ibaan, Laurel, Lemery, Lian, Lipa City, Lobo, Mabini, Malvar, Mataasnakahoy, Nasugbu, Padre Garcia, Rosario, San Jose, San Juan, San Luis, San Nicolas, San Pascual, Santa Teresita, Taal, Talisay, Taysan, Tingloy, Tuy	360.00	35.00	395.00
Province of Rizal			
Angono, City of Antipolo, Baras, Binangonan, Cainta, Cardona, Jala-Jala, Morong, Pililla, Rodriguez (Montalban), San Mateo, Tanay, Taytay, Teresa			
Province of Quezon			
Agdangan, Alabat, Atimonan, Buenavista, Burdeos, Calauag, Candelaria, Catanauan, City of Tayabas, Dolores, General Luna, General Nakar, Gumaca, Infanta, Jomalig, Lopez, Lucban, Lucena City, Macalelon, Mauban, Mulanay, Padre Burgos, Pagbilao, Panukulan, Patnanungan, Perez, Pitogo, Plaridel, Polillo, Quezon, Real, Sampaloc, Tagkawayan, Tayabas, Tiaong, Unisan, San Andres, San Antonio, San Francisco (Aurora), San Narciso, Sariaya, Unisan			

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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. PATROCINIO 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.

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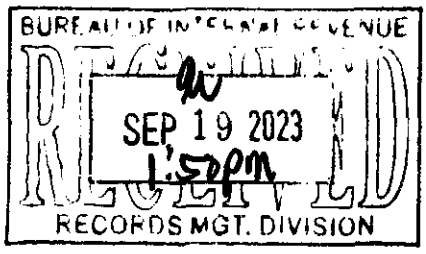

ROMEO D. LUMAGUI, JR
Commissioner of Internal Revenue
By:

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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