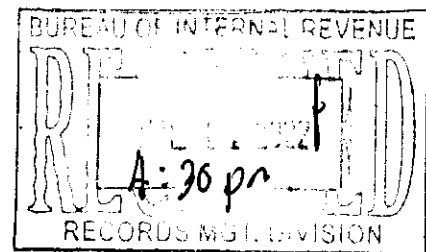




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



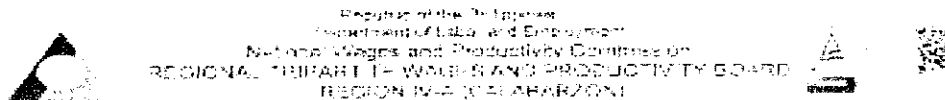
July 06, 2022

REVENUE MEMORANDUM CIRCULAR NO. 91-2022

SUBJECT : Publishing the Daily Minimum Wage Rates in CALABARZON (Region IV-A) under Wage Order No. IVA-19

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. IVA-19 which was issued on May 30, 2022 and published at Ronda Balita on June 14, 2022:



WAGE ORDER NO. IVA-19

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 Nationalization Act*, to periodically review 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 not to proceed to conduct virtual multisectoral public consultations and biennial regional public hearing in view of the extraordinary increases in the price of petroleum products which triggered the increases in the prices of basic goods and services and clamor for wage and fare hikes;

WHEREAS, prior to the conduct of public hearing, the Board received on different dates, petitions for wage increase from the Federation of Free Workers, Metal Workers Alliance of the Philippines, the Association of Minimum Wage Earners and Advocates – RTWWS, and the Trade Union Congress of the Philippines, all of which were presented and discussed during the public hearing;

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, 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-à-vis benchmark regions and the dispersal of industries across the region among others;

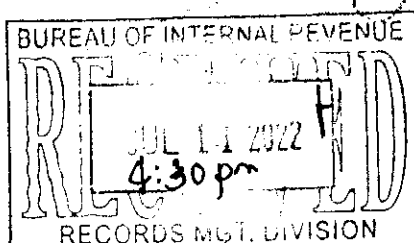
NOW THEREFORE, by virtue of the power and authority vested under RA No. 6727, RTWPR-4A hereby issues this Wage Order:

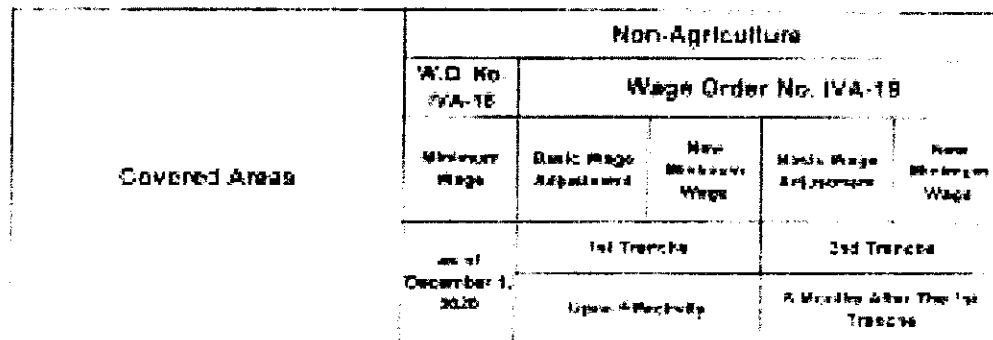
Section 1. Amount of Increase. There shall be two Tranches of basic wage adjustments under this Wage Order. Upon effectivity of the 1st Tranche, minimum wage earners in the private sector in the Region shall receive three pesos (Php3.00) per day to forty-nine pesos (Php49.00) per day on top of their present minimum wage rates. Upon effectivity of the 2nd Tranche, they shall receive up to forty-eight pesos (Php48.00) per day on top of the 1st Tranche.

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

[Handwritten signatures and initials]

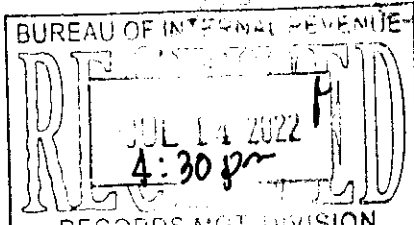
Covered Areas	Non-Agriculture									
	W.O. No IVA-18	Wage Order No. IVA-19								
	Minimum Wage	Basic Wage Adjustment	How Minimum Wage	Basic Wage Adjustment	How Minimum Wage					
	as of December 1, 2020	1st Tranche Up to 5 Months		2nd Tranche 6 Months After the 1st Tranche						
GROWTH CORRIDOR AREA										
Expanded Metropolitan Area										
Province of Cavite										
City of San Jose, City of Imus	400.00	35.00	435.00	35.00	470.00					
City of General Trias	373.00	48.00	421.00	48.00	469.00					
Province of Laguna										
City of San Jose, City of San Pedro, Laguna Taal Volcano	400.00	35.00	435.00	35.00	470.00					
Province of Rizal										
Calamba, Taytay	400.00	35.00	435.00	35.00	470.00					
City of Antipolo	373.00	48.00	421.00	48.00	469.00					
Component Cities										
Province of Cavite	373.00	28.00	401.00	28.00	429.00					
Cavite City, City of General Trias Tagaytay City, Triunfo Marinas City										
Province of Laguna										
City of Calamba, City of Calauan, City of Santa Rosa, San Pablo City										
Province of Batangas										
Batangas City, City of Tanauan, City of Santa Teresita, LUNA Technology Center, Luna City										
Province of Quezon										
City of Tayabas, Lucena City										
First Class Municipalities										
Province of Cavite										
Alfonso, Carmona, Don Mariano Alvarez, Indang, Kawit, Nove, Rosario, Silang, Tandag	373.00	28.00	401.00	28.00	429.00					
Province of Laguna										
Los Baños, San Jose										
Province of Batangas										
Albayon, Balayan, Calaca, Lumban, Marikina, Mangrove, Marikina, San Jose, San Juan, San Pascual										
Province of Rizal										
Angono, Bagumbayan, Buaya, Rodriguez, Montebello, San Mateo, Taray										
Province of Quezon										
Alfonso, Calatagan, Candonga, Candonga, General Nakar, General, Indang, Lupa, Marikina, Marikina, Marikina, Marikina, Marikina, Marikina										





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Covered Areas	Agriculture				
	W.O. No IVA-11	Wage Order No. IVA-11			
	Minimum Wage	Basic Wage Adjustment	New Minimum Wage	Basic Wage Adjustment	New Minimum Wage
	as of December 1, 2020	1st Tranche		2nd Tranche	
		Upper 25% of		8 Months After 1st Tranche	
EMERGING GROWTH AREA					
Second and Third Class Municipalities					
Province of Cavite					
Marikina, Marikina	303.00	24.00	327.00	23.00	350.00
Province of Laguna					
Bay, Calabar, Magdalen, San Juan	316.00	16.00	334.00	16.00	350.00
Almusal, Calabar, Kalyan, Lumbad, Pajajaran, Paj	302.00	24.00	327.00	23.00	350.00
Province of Batangas					
Castigan, Juan Mahar, Pajajaran, Pajajaran	316.00	16.00	334.00	16.00	350.00
Castigan, Juan Mahar, Pajajaran, Pajajaran	305.00	24.00	327.00	23.00	350.00
Province of Rizal					
Marikina	316.00	16.00	334.00	16.00	350.00
Castigan, Pajajaran	303.00	24.00	327.00	23.00	350.00
Province of Quezon					
Castigan, San Francisco (Pajajaran)	327.00	3.00	330.00		350.00
Castigan, Pajajaran, San Francisco	336.00	7.00	343.00	7.00	350.00
RESOURCE BASED AREA					
Fourth, Fifth & Sixth Class Municipalities					
Province of Cavite					
Almusal, San Francisco (Pajajaran)	303.00	24.00	327.00	23.00	350.00
Almusal, San Francisco (Pajajaran)					
Almusal, San Francisco (Pajajaran)					
Almusal, San Francisco (Pajajaran)					
Province of Laguna					
Almusal, San Francisco (Pajajaran)	303.00	24.00	327.00	23.00	350.00
Almusal, San Francisco (Pajajaran)					
Almusal, San Francisco (Pajajaran)					
Almusal, San Francisco (Pajajaran)					
Province of Batangas					
Almusal, San Francisco (Pajajaran)	303.00	24.00	327.00	23.00	350.00
Almusal, San Francisco (Pajajaran)					
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Almusal, San Francisco (Pajajaran)					
Province of Rizal					
Almusal, San Francisco (Pajajaran)	303.00	24.00	327.00	23.00	350.00
Almusal, San Francisco (Pajajaran)					
Almusal, San Francisco (Pajajaran)					
Almusal, San Francisco (Pajajaran)					
Province of Quezon					
Almusal, San Francisco (Pajajaran)	303.00	24.00	327.00	23.00	350.00
Almusal, San Francisco (Pajajaran)					
Almusal, San Francisco (Pajajaran)					
Almusal, San Francisco (Pajajaran)					



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. 8198.

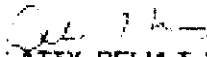
Section 8. Effectivity. This Wage Order shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

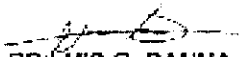
Approved this 30th day of May, 2022 in Cagamba City, Laguna.

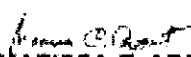

ENGR. PATROCINIO S. CAAISIP
Workers' Sector


ENGR. RENATO B. ALMEDA
Employers' Sector


ENGLEBERT C. LASANG
Workers' Sector


ATTY. DELIA T. UY
Employers' Sector


RD LUIS G. BANUA
Vice-Chairperson
National Economic & Development Authority


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


RD EXEQUIEL ROMIE A. GUZMAN
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.


LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue

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