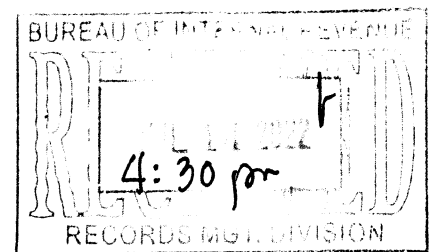




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



July 06, 2022

REVENUE MEMORANDUM CIRCULAR NO. 98-2022

SUBJECT : Publishing the Daily Minimum Wage Rates in Northern Mindanao (Region X) under Wage Order No. RX-21

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. RX-21 which was issued on May 27, 2022 and published at Mindanao Daily on June 02, 2022:

WAGE ORDER NO. RX-21

PROVIDING FOR A MINIMUM WAGE INCREASE IN REGION X

WHEREAS, the Regional Tripartite Wages and Productivity Board - X is mandated under Republic Act No. 6727, otherwise known as *The Wage Rationalization Act*, to periodically assess wage rates and conduct continuing studies in the determination of the minimum wage applicable in the region or industry;

WHEREAS, the current Wage Order No. RX-20 took effect on 01 November 2018;

WHEREAS, pursuant to Section 3(A), Rule II of the Omnibus Rules on Minimum Wage Determination, the Board decided to initiate wage review and in consideration of the petition for a minimum wage adjustment filed by the Trade Union Congress of the Philippines (TUCP) seeking for a Four Hundred Thirteen Pesos (Php 413.00) daily minimum wage increase for all workers in the private sector in the region;

WHEREAS, after due notice to all stakeholders, the Board conducted virtual wage consultations on the following dates and venues to assess and determine the propriety of issuing a new wage order, to wit:

Date	Area	Venue
April 07, 2022	Misamis Oriental and Camiguin	Blended thru Zoom
April 12, 2022	Bukidnon	Blended thru Zoom
April 25, 2022	Misamis Occidental and Lanao del Norte	Blended thru Zoom

WHEREAS, the Board conducted its Regional Public Hearing for the Formal Establishments workers on May 11, 2022 at Grand Caprice Restaurant, Limketkai Drive, Cagayan de Oro City;

WHEREAS, in setting the minimum wage, the Board has to consider the various criteria under Republic Act No. 6727, as well as the guidelines on the Two-Tiered Wage System;

WHEREAS, in consonance with Section 2 of MWPC Guidelines No. 3, series of 2020, otherwise known as the Omnibus Rules on Minimum Wage Determination, the Board shall simplify the Minimum Wage Structure;

WHEREAS, after a thorough review and evaluation of the existing socio-economic conditions in the region, the following findings were established:

- Based on the current Consumer Price Index (CPI) in Region X (April 2022), the average inflation rate from the effectivity of the last wage increase from 01 November 2018 up to April 2022 is 3.4 percent;
- The regional poverty threshold based on the latest available data provided by the Philippine Statistics Authority (PSA) in 2021 is in the amount of Php 11,920;
- Employed persons as of full year 2021 and January 2022 are estimated at 2,291 million and 2,088 million, respectively;
- Labor Productivity at Constant 2018 Prices in 2020 for Region X was at Php 389,805 about 0.14 percent higher than the 2019 figure of Php 389,241;
- 2021 investments in the Region X increased compared to 2020:
 - Number and value of SEC-registered investment increased by 91.18 percent and 64.27 percent, respectively;
 - Number of business name registered (BNR) of DTI increased by seven (7%) percent and value of investment was higher by 5.19 percent; and
 - Number of cooperatives expanded by 5.12 percent and paid-up capital increased by 11.78 percent.

NOW THEREFORE, by virtue of the power and authority vested under RA No. 6727, RTWPS-X hereby issues this Wage Order.

Section 1. New Minimum Wage Rates. The new daily minimum wage rates in Region - X shall be as follows:

CLASSIFICATION	NON-AGRICULTURE					AGRICULTURE				
	MWR UNDER W.O. R.N.-20	1 ST TRANCHE Spans Effectivity of R.O. R.N.-21		2 ND TRANCHE Effective on October 16, 2022		MWR UNDER W.O. R.N.-20	1 ST TRANCHE Spans Effectivity of R.O. R.N.-21		2 ND TRANCHE Effective on October 16, 2022	
		INCREASE	NEW MINIMUM WAGE RATE	INCREASE	NEW MINIMUM WAGE RATE		INCREASE	NEW MINIMUM WAGE RATE	INCREASE	NEW MINIMUM WAGE RATE
WAGE CATEGORY I Cities of Cagayan de Oro and Tuguegarao and the Municipalities of Tuguegarao, Marikina, and Jasaan	355.00	25.00	380.00	15.00	485.00	355.00	25.00	375.00	15.00	395.00
WAGE CATEGORY II Cities of Marikina, Valencia, Olongapo, Davao, and Cebu and the Municipalities of Olongapo, Marikina, Davao, Marikina, and Cebu	355.00	25.00	383.00	22.00		345.00	25.00	371.00	22.00	
WAGE CATEGORY III Cities of Cebu and Tuguegarao and the Municipalities of Cebu, Marikina, and Davao	350.00	25.00	375.00	15.00		335.00	25.00	363.00	15.00	375.00
WAGE CATEGORY IV All other areas not covered under this wage category	345.00	25.00	365.00	22.00	390.00	340.00	25.00	355.00	22.00	
All Seafarers and Service Employees employing not more than 10 workers										

MWR - Minimum Wage Rate

Section 2. Basis of Minimum Wage Rates. 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 3. Covered. 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 4. Penal Provision. Any person, corporation, trust, firm, partnership, association or entity who refuses or fails to pay the prescribed increase shall be dealt with pursuant to the provisions of Section 12 of RA No. 5727, as amended by RA No. 8188.

Section 5. Effectivity. This Wage Order shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

APPROVED, this 27th day of May, 2022.

Done in Cagayan de Oro City, Philippines.

MR. MELBERT M. MACARAMBON
Member, Workers' Sector

MR. ARSENIO L. SEBASTIAN III
Member, Employers' Sector

DIR. MYLAN FAYE AURORA B. CARIÑO
Vice-Chairperson
National Economic and Development Authority - X

DIR. ERMEDIO J. ABANG
Vice-Chairperson
Department of Trade and Industry - X

DIR. ROBERT E. GUTIS
Chairperson
Department of Labor and Employment - X

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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