## RESOLUTION No. <u>03</u> Series of 2013

## ADOPTING THE PRODUCTIVITY-BASED ADVISORY NUMBER RBXII-01 FOR ITC PLANTATION

WHEREAS, the Productivity-Based Advisory is being issued in accordance to the National Wages and Productivity Commission [NWPC] Guidelines on the Two-Tiered Wage System [TTWS] as a reform in wage system that consists of the First Tier that provides mandatory minimum wage to protect vulnerable workers from undue low wages and the Second Tier that encourages workers and enterprises to adopt productivity incentives, bonuses and gain-sharing programs at the workplace;

WHEREAS, the productivity-based incentives, bonuses and gain-sharing schemes and programs refers to individual, group or organizational productivity, performance or combination of criteria that will be determined and agreed upon by both labor and management at the enterprise level and is voluntary in nature primarily intended to: (1) intensify awareness and commitment to quality and productivity; (2) enhance establishment's excellence and performance in quality and productivity; and (3)-showcase best productivity improvement programs;

WHEREAS, all covered companies and enterprises are encouraged to enrol their productivity-based incentives, bonuses and gain-sharing schemes and programs to the Regional Tripartite Wages and Productivity Board [RTWPB] —XII for monitoring purposes and to notify and submit to the nearest Bureau of Internal revenue [BIR] for a special tax deduction from gross income equivalent to one hundred percent [100%] of the total grants over and above the allowable ordinary and necessary business deductions for the said grants uer the National Internal Revenue Code of 1997;

WHEREAS, the Industrial Tripartite Council [ITC] for Plantation composed of the member-representatives from the banana, pineapple, rubber, oil palm, abaca and other agricultural product plantations have been informed and made known to them the contents of the cited advisory during their regular quarterly meeting dated September 3, 2013 in Koronadal City;

NOW, THEREFORE, premises considered, the ITC Plantation RESOLVES, as it hereby resolved, to adopt the Productivity-Based Advisory Number RBXII-01 as basis for enrolment and implementation.

## ADOPTED this 6<sup>th</sup> day of September 2013, Koronadal City

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