

The New Tax Relief Measure for Minimum Wage Earners: Implications for Industrial Relations Actors

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Introduction

Anderson (1982) defines policy analysis as the “systematic examination and explanation of the formation of public policy, its substantive content and its impact and consequences” on policy stakeholders and environment. It aims to establish whether an existing policy remains effective and efficient in promoting social justice and general welfare. Policy analysis seeks to examine if public policy:

- has clear implementing rules and guidelines;
- is implemented as effectively as possible;
- is fulfilling demands and needs of policy stakeholders; and
- is adapting and responding to its policy environment.

This paper attempts to analyze Republic Act (RA) 9504, the recent tax relief measure, and examine its impact on policy environment and stakeholders, particularly, the industrial relations (IR) actors—government, employers and workers—IR being the study of all aspects of people at work, according to Thomas Kochan.

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