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

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September 29, 2023

REVENUE MEMORANDUM CIRCULAR NO. 108-2023

SUBJECT : Circularizing the New Daily Minimum Wage Rates in Certain Sectors/Industries under Region III (Central Luzon) as Prescribed by Wage Order No. RBIII-24

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. RBIII-24 approved on September 19, 2023 and published at The Manila Bulletin on September 30, 2023:

Republic of the Philippines
Department of Labor and Employment
NATIONAL WAGES AND PRODUCTIVITY COMMISSION
REGIONAL TRIPARTITE WAGES AND PRODUCTIVITY BOARD REGION III

WAGE ORDER NO. RBIII-24
PROVIDING FOR A MINIMUM WAGE INCREASE IN REGION III

WHEREAS, the Regional Tripartite Wages and Productivity Board III ("**Board**") 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. RBIII-23* took effect on 20 June 2022;

WHEREAS, the Board received on 13 June 2023 a petition filed by Mr. Mardwin L. Cabais and Ms. Analyn Almadin Marantal ("**Petitioners**") seeking a One Thousand One Hundred Pesos (Php1,100.00) per day minimum wage increase for all workers in the private sector in the region;

WHEREAS, after due notice to all stakeholders, the Board conducted the following series of consultations and a public hearing to assess and determine the propriety of issuing a new wage order:

Public Consultations

Date	Venue
18 July 2023	Clark Freeport Zone, Pampanga
21 July 2023	City of Malolos, Bulacan
25 July 2023	Balanga City, Bataan
08 August 2023	Olongapo City, Zambales
22 August 2023	Tarlac City, Tarlac
30 August 2023	Cabanatuan City, Nueva Ecija
31 August 2023	Baler, Aurora

Public Hearing

04 September 2023	City of San Fernando, Pampanga

WHEREAS, the Petitioners were called and given the opportunity, during the public hearing, to present their views and evidence, as well as their witnesses, if any, in support of their petition;

WHEREAS, all the attendees, organizations concerned, stakeholders, and interested groups who stand to be directly affected by the Board's action, were given the widest opportunity to be heard during the consultations and public hearing conducted in Region III;

WHEREAS, in setting the minimum wage, the Board has to consider the various criteria under *Republic Act No. 6727*, as well as the procedures laid down in the Omnibus Rules on Minimum Wage Determination;

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

a. The Consumer Price Index ("CPI") in Region III increased to 126.7 in August 2023 from 117.1 in June 2022;

b. The 2021 poverty threshold in Region III, based on the latest available data provided by the Philippine Statistics Authority ("PSA"), for an average family size of five (5) is in the amount of Four Hundred Thirty-Three Pesos (Php433.00); and

c. Based on the latest available data provided by the PSA, Region III is among the nine (9) regions with economic growth rate above the national level. The Gross Regional Domestic Product ("GRDP") of Region III is at 8.1% for 2021-2022 period using constant 2018 prices.

WHEREAS, during the deliberation process, aside from the prevailing socio-economic conditions in Region III and its provinces, the Board also considered the positions and views of all interested parties, results of the survey given during the consultations and public hearing, capacity of the employers to pay, needs of the workers and their families, and productivity of business enterprises;

WHEREAS, the Board deemed it just and equitable to increase the daily minimum wage, considering the amount needed to restore the purchasing power of the worker's wages, the economic growth, and the poverty threshold in Region III;

NOW THEREFORE, by virtue of the power and authority vested under *Republic Act No. 6727*, the Regional Tripartite Wages and Productivity Board III hereby issues this Wage Order.

Section 1. Amount of Increase. Upon effectivity of this Wage Order, minimum wage earners in the private sector in Region III shall receive the amount of **FORTY PESOS (Php40.00)** increase in the basic wage per day.

Section 2. New Minimum Wage Rates. The new daily minimum wage rates in Region III shall be as follows:

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Sector/ Industry	Provinces of BATAAN, BULACAN, NUEVA ECIJA, PAMPANGA, TARLAC, ZAMBALES			Province of AURORA		
	MW under W.O. No. RBIII-23	Wage Increase	New Minimum Wage	MW under W.O. No. RBIII-23	Wage Increase	New Minimum Wage
		upon effectivity			upon effectivity	
Non-Agriculture						
Establishments with 10 or more workers	₱460.00	₱40.00	₱500.00	₱409.00	₱40.00	₱449.00
Establishments with less than 10 workers	₱453.00	₱40.00	₱493.00			
Agriculture						
Plantation	₱430.00	₱40.00	₱470.00	₱394.00	₱40.00	₱434.00
Non-Plantation	₱414.00	₱40.00	₱454.00	₱382.00	₱40.00	₱422.00
Retail / Service						
Establishments with 10 or more workers	₱449.00	₱40.00	₱489.00	₱344.00	₱40.00	₱384.00
Establishments with less than 10 workers	₱435.00	₱40.00	₱475.00			

Section 3. 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 4. 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 5. Penal Provision. Any person, corporation, trust, firm, partnership, association or entity which refuses or fails to pay the prescribed increase shall be dealt with pursuant to the provisions of *Section 12 of Republic Act No. 6727, as amended by Republic Act No. 8188.*

Section 6. Effectivity. This Wage Order shall take effect after fifteen (15) days from its publication in a newspaper of general circulation.

APPROVED this 19th day of September, 2023 at the City of San Fernando, Pampanga, Philippines.

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FLORDELIZA MARIA C. REYES-RAYEL
Board Member
Employers' Sector

MARCO D. NEPOMUCENO
Board Member
Employers' Sector

RAUL C. REMODO
Board Member
Workers' Sector

EDGAR G. VENTURA
Board Member
Workers' Sector

NERRISA T. ESGUERRA
NEDA Regional Director/
Vice-Chairperson

BRIGIDA T. PILI
DTI OIC-Regional Director/
Vice-Chairperson

GERALDINE N. PANLILIO
DOLE Regional Director/
Chairperson

All concerned are hereby enjoined to be guided accordingly and to give this Circular as wide a publicity as possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

By:

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MARIDUR V. ROSARIO
OIC - Deputy Commissioner
Operations Group
Officer-in-Charge
(per RDAO no. 27-2023)
Date of Signing: 10/09/2023

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