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

10 OCT 2023

# REVENUE MEMORANDUM CIRCULAR NO. 111-2023

**SUBJECT** : Circularizing the Posting on the BIR Website of All Wage Orders Issued by the Regional Tripartite Wages and Productivity Board (RTWPB)

**TO** : All Internal Revenue Officials, Employees and Others Concerned

---

The Regional Tripartite Wages and Productivity Board (RTWPB) of the National Wages and Productivity Commission (NWPC) under the Department of Labor and Employment (DOLE) issues wage orders to inform the public of the changes in wage rates on a per region basis. For purpose of determining the impact to the tax collections of the affected revenue regions, each wage order is being published through the issuance of a Revenue Memorandum Circular (RMC).

In order to save time and resources in the preparation, approval, and issuance of RMCs, all succeeding RTWPB-published wage orders shall instead be posted on the website of this Bureau, particularly under the "Announcements" section thereof, and the accustomed issuance of an RMC for the information dissemination of a new wage order shall be discontinued.

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

This Circular shall take effect immediately.

**ROMEO D. LUMAGUI, JR.**
Commissioner of Internal Revenue

J-5

**MARIDUR V. ROSARIO**
*OIC - Deputy Commissioner*
Operations Group
Officer-in-Charge
(per RDAO no. 97-2023)
Date of Signing: 10/13/2023

0000045

BUREAU OF INTERNAL REVENUE
RECEIVED
1:50 pm
OCT 16 2023
RECORDS MGT. DIVISION