Making the Public Know

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

September 3, 2012

REVENUE MEMORANDUM CIRCULAR NO. 59-2012

SUBJECT : Publishing the Matrix of Latest Wage Rates per Region Provided by the National Wages and Productivity Commission, Department of Labor and Employment

TO : All Internal Revenue Officials, Employees and others Concerned

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For the information and guidance of all internal revenue officers, employees and others concerned, quoted hereunder is the Matrix of Latest Wage Rates per Region provided by National Wages and Productivity Commission:

"**SUMMARY OF CURRENT REGIONAL DAILY MINIMUM WAGE RATES**
Non-Agriculture, Agriculture
(As of August 2012)

REGION	WO No./DATE OF EFFECTIVITY	NON-AGRICULTURE	AGRICULTURE	
			Plantation	Non-Plantation
NCR	WO 17/June 3, 2012	P409.00-446.00	P409.00	P409.00
CAR	WO 15/June 18, 2012	263.00-280.00	246.00-262.00	246.00-262.00
I	WO 15/July 25, 2012	233.00-253.00	233.00	205.00
II	WO 15/May 16, 2012	247.00-255.00	235.00-243.00	235.00-243.00
III	WO 16/June 24, 2011	279.00-330.00	264.00-300.00	244.00-284.00
IV-A	WO 15/May 15, 2012	255.00-349.50	251.00-324.50	231.00-304.50
IV-B	WO 05/Nov. 11, 2010	252.00-264.00	210.00-219.00	190.00-199.00
V	WO 15/April 7, 2012	228.00-252.00	228.00	228.00
VI	WO 20/May 31, 2012	235.00-277.00	245.00	235.00
VII	WO 16/September 22, 2011	260.00-305.00	240.00-287.00	240.00-287.00
VIII	WO 16/June 1, 2011	253.00	228.00-234.00	213.50
IX	WO 17/November 25, 2011	267.00	242.00	222.00
X	WO 16/July 24, 2011	271.00-286.00	259.00-274.00	259.00-274.00
XI	WO 17/January 1, 2012	301.00	291.00	291.00
XII	WO 17/April 18, 2012	270.00	248.00	243.00
CARAGA	WO 11/November 11, 2011	258.00	248.00	228.00
ARMM	WO 13/September 2, 2011	232.00	232.00	232.00

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It is informed, however, that the Wage Order (WO) numbers reflected in the foregoing matrix are incomplete; thus, reflected below are the complete "Wage Order Number" corresponding to those mentioned per region:

REGION	AS REFLECTED IN THE MATRIX PROVIDED BY NWPC	COMPLETE WAGE ORDER NUMBER
NCR	WO 17	WO No. NCR-17
CAR	WO 15	WO No. RB-CAR-15

REGION	AS REFLECTED IN THE MATRIX PROVIDED BY NWPC	COMPLETE WAGE ORDER NUMBER
I	WO 15	WO No. RBI-15
II	WO 15	WO No. RTWPB-II-15
III	WO 16	WO No. RBIII-16
IV-A	WO 15	WO No. IVA-15
IV-B	WO 05	WO No. IV-B-05
V	WO 15	WO No. RBV-15
VI	WO 20	WO No. RBVI-20
VII	WO 16	WO No. ROVII-16
VIII	WO 16	WO No. RB VIII-16
IX	WO 17	WO No. RIX-17
X	WO 16	WO No. RX-16
XI	WO 17	WO No. RB XI-17
XII	WO 17	WO No. RB XII-17
CARAGA	WO 11	WO No. RXIII-11
ARMM	WO 13	WO No. ARMM-13

Moreover, the Regions reflected above are the political regional zoning used by the NWPC-DOLE which are different from the regional zoning adopted by the Bureau of Internal Revenue (BIR). Hence, a particular Wage Order can be used as reference by two or more regions as adopted by the BIR (e.g. WO NCR-17 for BIR Regions 6, 7 and 8) or a particular BIR Regional Office can refer to more than one Wage Order (e.g. BIR Region 7 may refer to WO No. NCR-17 or WO No. IVA-15). Below are the Regional Offices and the areas under each region, as used by the BIR and the Administrative Regions from the NWPC:

BIR Region	Covered Provinces/Cities/Municipalities	Corresponding Administrative Region as used by NWPC
1 – Calasiao, Pangasinan	Ilocos Norte, Ilocos Sur, La Union and Pangasinan	**I**
2– Cordillera Administrative Region	Abra, Apayao, Benguet, ifugao, Kalinga and Mt. Province	**CAR**
3 – Tuguegarao, Cagayan	Batanes, Cagayan, Isabela, Nueva Vizcaya and Quirino	**II**
4 – San Fernando, Pampanga	Aurora, Bataan, Pampanga, Tarlac, Zambales and Nueva Ecija	**III**
5 – Caloocan City	Bulacan	**III**
5 – Caloocan City	Caloocan, Malabon, Navotas and Valenzuela,	**NCR**
6 - Manila	Manila	**NCR**
6 - Manila	Romblon, Occidental Mindoro and Palawan	**IVB**
7 – Quezon City	Quezon City, Mandaluyong, San Juan, Pasig, Marikina	**NCR**
7 – Quezon City	Rizal Province	**IVA**
8 - Makati	Makati, Taguig, Pateros, Pasay City, Parañaque, Las Piñas and Muntinlupa	**NCR**
9 – San Pablo City, Laguna	Cavite, Laguna, Batangas, Quezon	**IVA**
9 – San Pablo City, Laguna	Marinduque and Oriental Mindoro	**IVB**
10-Legaspi City, Albay	Albay, Camarines Sur, Camarines	**V**

	Norte, Catanduanes, Masbate and Sorsogon	
11- Iloilo City	Aklan, Antique, Capiz, Guimaras and Iloilo	**VI**
12- Bacolod City, Negros Occidental	Negros Occidental	**VI**
12- Bacolod City, Negros Occidental	Negros Oriental, Siquijor	**VII**
13- Cebu City, Cebu	Bohol, Cebu	**VII**
14-Tacloban City, Leyte	Eastern Samar, Southern Leyte, Northern Samar, Western Samar	**VIII**
15-Zamboanga City, Zamboanga del Sur	Zamboanga del Norte, Zamboanga del Sur, Zamboanga Sibugay	**IX**
15-Zamboanga City, Zamboanga del Sur	Basilan, Sulu and Tawi-tawi	**Autonomous Region for Muslim Mindanao (ARMM)**
16-Cagayan de Oro City, Misamis Oriental	Lanao del Norte, Misamis Oriental, Misamis Occidental, Camiguin and Bukidnon	**X**
16-Cagayan de Oro City, Misamis Oriental	Lanao del Sur	**ARMM**
17-Butuan City, Agusan del Norte	Agusan del Norte, Agusan del Sur, , Surigao del Norte and Surigao del Sur	**XIII**
18-Koronadal City, South Cotabato	Saranggani, North Cotabato, South Cotabato and Sultan Kudarat	**XII**
18-Koronadal City, South Cotabato	Maguindanao	**ARMM**
19-Davao City, Davao del Sur	Compostela Valley, Davao del Norte, Davao del Sur and Davao Oriental	**XI**

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

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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