REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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July 6, 2023

REVENUE MEMORANDUM CIRCULAR NO. 76-2023

SUBJECT : Circularizing the New Daily Minimum Wage Rates in Certain Sectors/Industries under the National Capital Region as Prescribed by Wage Order No. NCR-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. NCR-24 approved on June 26, 2023 and published at The Philippine Star on June 30, 2023:

PM-NWPC-QEN-01a
Revision 1
01 June 2016

Republic of the Philippines
Department of Labor and Employment
National Wages and Productivity Commission
REGIONAL TRIPARTITE WAGES AND PRODUCTIVITY BOARD - NCR

WAGE ORDER NO. NCR-24

PROVIDING FOR A MINIMUM WAGE INCREASE IN THE NATIONAL CAPITAL REGION

WHEREAS, the Regional Tripartite Wages and Productivity Board – National Capital Region 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. NCR-23 took effect on June 4, 2022.

WHEREAS, the Board received several petitions filed by various labor groups seeking for minimum wage increase for all workers in the private sector in the region, to wit:

Petitioners	Date of Filing & Receipt	Proposed Amount of Increase	Proposed New Minimum Wage
1. Kapatiran ng mga Unyon at Samahang Manggagawa (KAPATIRAN)	Dec. 5, 2022	P100.00	P670.00
2. Unity for Wage Increase Now (UWIN)	March 21, 2023	P571.00	P1,141.00
3. Metro East Labor Federation (MELF), United Independent Organization (UNION), St. Luke's Medical Center Employees Association (SLMCEA), Solidarity of Unions in the Philippines for Empowerment and Reform (SUPER), The Medical City Employees' Association (TMCEA), and LBC Employees' Labor Union (LBC ELU)	June 15, 2023	P591.00 (Workers receiving P571.00 Minimum Wage Under Wage Order NCR-23) P628.00 (Workers receiving P531.00 Minimum Wage Under Wage Order NCR-23)	P1,161.00

WHEREAS, after due notice to all concerned stakeholders, the Board conducted consultations and public hearing, to wit:

Consultations/Public Hearing	Date	Venue
Labor Consultation	May 30, 2023	Online Consultation via Zoom
Management Consultation	June 8, 2023	Online Consultation via Zoom
Public Hearing	June 21, 2023	Philippine Trade Training Center, Sen. Gil Puyat Avenue, Pasay City

WHEREAS, in setting the minimum wage, the Board has to consider the various criteria under *Republic Act No. 6727* as well as compliance with 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 the region as well as the positions of labor and management, the following findings were established:

a) The Consumer Price Index (CPI) in the region was at 112.2 in June 2022 and at 118.1 in May 2023.

2nd Floor, 1011 DY International Building, Gen. Malvar and San Marcelino Streets, Malate Manila
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b) Based on the abovementioned CPI figures in the region, the average inflation rate from the effectivity of the last wage increase to present is 7.03%;
c) The poverty threshold based on the preliminary data for 2021 provided by the Philippine Statistics Authority is at Php 452.00; and
d) Other relevant findings of the Board

NOW THEREFORE, by virtue of the power and authority vested under RA No. 6727, RTWPB-NCR hereby issues the Wage Order

Section 1. Amount of Increase. Upon effectivity of this Wage Order, minimum wage earners in the private sector in the Region shall receive the amount of **FORTY PESOS (P40)** increase in the basic wage per day

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

Sectors/Industry	Current Minimum Wage Rates	New Wage Increase	New Minimum Wage Rates
Non-Agriculture	P570.00	P40.00	P610.00
Agriculture (Plantation and Non-Plantation)	P533.00	P40.00	P573.00
Service/Retail Establishments employing 15 workers or less			
Manufacturing Establishments regularly employing less than 10 workers			

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 who refuses or fails to pay the prescribed increase shall be dealt with pursuant to the provisions of Section 12 of RA No. 6727, as amended by RA 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 26th day of June 2023

Done in City of Manila, Philippines

(Dissenting)
ANGELITA D. SEMORIN
Workers' Sector

FEDERICO R. MARQUEZ, JR.
Employers' Sector

JOSE ROLAND A. MOYA
Employers' Sector

(vacant)
Workers' Sector

REYNALDO R. CANIGO
Vice-Chairperson
National Economic & Development Authority

MARCELINA S. ALCANTARA
Vice-Chairperson
Department of Trade & Industry

SARAH BUENA S. MIRASOL
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
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