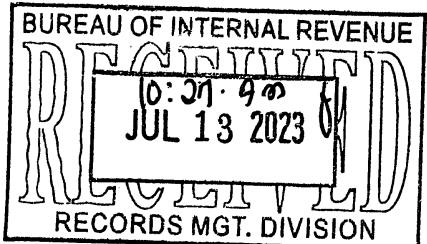




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
National Office Building  
Quezon City



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

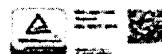
**TO :** All Internal Revenue Officials, Employees and Others Concerned

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:



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

DMA-NWPC-GEN-01a  
Revision: 2  
01 June 2016



**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. 8727, otherwise known as "The Wage Rationalization Act", to periodically assess wage rates and conduct consulting 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. Kapitabang ng mga Uriyan ni 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	P561.00 Proposed increase P571.00 Minimum Wage Order Wage Order NCR-23  P628.00 Proposed increase P633.00 Minimum Wage Order 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 6, 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. 8727 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.

- 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 Pph 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	P870.00	P40.00	P870.00
Agriculture (Plantation and Non-Plantation)			
Service/Retail Establishments employing 15 workers or less	P533.00	P40.00	P573.00
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 26<sup>th</sup> day of June 2023

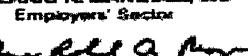
Done in City of Manila, Philippines.

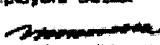
(Chairwoman)  
ANGELITA D. SEGORIN  
Workers' Sector

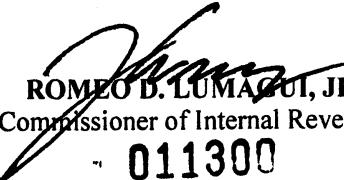
(Vice-Chairwoman)  
REYNALDO R. CRISTO  
Vice-Chairperson  
National Economic & Development Authority

(Chairwoman)  
SARAH BUENA S. MIRASOL  
Chairperson

  
FEDERICO R. MARQUEZ, JR.  
Employers' Sector

  
JOSE ROLAND A. MOYA  
Employers' Sector

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

  
ROMEO D. LUMADUI, JR  
Commissioner of Internal Revenue  
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