



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

10 OCT 2023

REVENUE MEMORANDUM CIRCULAR NO. III-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

*[Signature]*

MARIDUR V. ROSARIO  
OIC - Deputy Commissioner  
Operations Group  
Officer-in-Charge

(per RDAO no. III-2023)  
Date of Signing: 10/13/2023

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