



**REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE**

February 25, 2011

**REVENUE MEMORANDUM CIRCULAR NO. 11-2011**

**SUBJECT** : Publishing the Matrix of Latest Wage Orders Issued by the Regional Tripartite Wages and Productivity Boards (RTWPBs) Issued 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 Orders issued by the Regional Tripartite Wages and Productivity Boards (RTWPBs) furnished by the National Wages and Productivity Commission on January 20, 2011:

**"SUMMARY OF CURRENT REGIONAL DAILY MINIMUM WAGE RATES  
Non-Agriculture, Agriculture  
(As of January 2011)"**

REGION	WO No./DATE OF EFFECTIVITY	NON-AGRICULTURE	AGRICULTURE	
			Plantation	Non-Plantation
NCR <sup>a/</sup>	WO 15/July 1, 2010	P 404.00	P 367.00	P 367.00
CAR <sup>b/</sup>	WO 14 (January 1, 2011)	P 255.00-272.00	238.00-254.00	238.00-254.00
I <sup>c/</sup>	WO 14/January 20, 2011	228.00-248.00	228.00	200.00
II <sup>d/</sup>	WO 13/June 15, 2008	227.00-235.00	215.00-223.00	215.00-223.00
III <sup>e/</sup>	WO 15/November 22, 2010	265.00-316.00	250.00-286.00	230.00-270.00
IV-A <sup>f/</sup>	WO 14/January 15, 2011	253.00-337.00	233.00-312.00	213.00-292.00
IV-B <sup>g/</sup>	WO 05/Nov. 11, 2010	252.00-264.00	210.00-219.00	190.00-199.00
V <sup>h/</sup>	WO 14/November 1, 2010	204.00-247.00	215.00-225.00	195.00-205.00
VI <sup>i/</sup>	WO 18/Aug. 12, 2010	223.00-265.00	233.00	223.00

VII	j/	WO 15/September 1, 2010	240.00-285.00	220.00-267.00	220.00-267.00
VIII	k/	WO 15/June 16, 2008	238.00	213.00-219.00	198.50
IX	l/	WO 16/September 9, 2010	255.00	230.00	210.00
X	m/ /	WO 15/August 22, 2010	254.00-269.00	242.00-257.00	242.00-257.00
XI	n/	WO 16/September 1, 2010	286.00	276.00	276.00
XII	o/	WO 16/October 31, 2010	255.00	235.00	230.00
CARAGA	p/	WO 10/August 25, 2010	243.00	233.00	213.00
ARMM	q/	WO 12/August 20, 2010	222.00	222.00	222.00

**NO ISSUANCE YET FOR REGIONS II & VIII**

- a/ *Granted P22 wage increase*
- b/ *Granted P12 COLA*
- c/ *Granted P5 or P8 wage increase and integrated the P10 COLA under WO No. 13 into the basic pay*
- d/ *Granted P12 wage increase & integrated P8 COLA under WO No. RTWPB-II-09 into the basic wage*
- e/ *Granted P14 COLA; integrated the P10 COLA under WO No. RB III-14 into the basic wage*
- f/ *Granted P17 wage increase*
- g/ *Granted P12 wage increase*
- h/ *Granted P8 wage increase and integrated the P7 COLA into the basic wage*
- i/ *Granted P15 wage increase*
- j/ *Granted P18 wage increase*
- k/ *Granted P10 COLA*
- l/ *Granted P15 wage increase and integrated the P15 COLA under WO No. 15 into the basic wage*
- m/ *Integrated the 12 COLA into the basic pay effective Aug. 22, 2010 & granted P13.00 wage increase effective on 01 Oct. 2010*
- n/ *Granted P21 wage increase*
- o/ *Granted P15 COLA(P10 upon effectivity & P5 on April 1, 2011) & integrated the P21 COLA from previous WOs into the basic pay*
- p/ *Granted P10 wage increase and integrated into the basic pay the P10 COLA under WO No. RXIII-09*
- q/ *Granted P12.00 wage increase*

SOURCE: *National Wages and Productivity Commission  
Department of Labor and Employment”*

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

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